

Bristol South Scouts District Accounts Statement - 2017-18

Charity No: 191301

<u>Accounts Summaries</u>			B/F	Income*	Expenditure**	Balance
A	Board of Trustees - Lloyds Account	£	42377.42	74885.07	61750.58	55511.91
B	Board of Trustees - Virgin Money		8222.48	38207.89	5000.00	41430.37
C	District Gang Show		0.00	8159.18	5431.03	2728.15
D	District Jamboree		1894.00	15961.70	10688.24	7167.46
E	Eastwinds		1789.80	2030.00	1712.50	2107.30
F	District Explorers		0.00	2539.79	642.95	1896.84
G	District Network		0.00	665.00	80.00	585.00
H	Cubs ex ADC	Account now closed	444.52	512.00	957.57	-1.05
I	Spinnaker ESU		2278.56	23783.50	11031.23	15030.83
J	Supernova ESU		2054.66	2479.50	3274.26	1259.90
K	Pegasus ESU		0.00	1823.40	563.85	1259.55
L	Cash Floats		350.00	0.00	50.00	300.00
M	District Badge Secretary Cash In Hand		0.00	29.01	0.00	29.01

Grand Totals £ **59411.44** **171076.04** **101182.21** **129305.27**

Virgin Account = *Transfers In and Interest Received, ** Transfers out to other accounts.

Non-monetary Assets

	2017-18	2016-17	
Eastwinds Building	258630.00	245104.00	(a)
Eastwinds Contents	13055.00	12372.00	(a)
The Den Contents	6051.00	5750.00	(a)
District Badge Stock	2531.82	2375.77	(b)

Valuations based on (a) NFU Insurance & (b) District Badge Secretary annual report

Total Non-monetary assets £ **280267.82** **265601.77**

Total Asset Value, Money Buildings etc £ **409573.09** **324921.65**

<u>Notional BOT Fund Allocations A+B</u>	End 2017-18	End 2016-17
General Day To Day	5042.78	3570.75
District Property (Den & Eastwinds)	1000.00	446.51
Developing Groups Assistance	7500.00	5660.00
Land or Building Remediation	16000.00	10000.00
District Explorers	0.00	2834.52
District Network	0.00	665.00
District Activities (non Jamboree)	5000.00	7423.12
General Unrestricted Reserves	20000.00	20000.00
Cash Floats DC+ADCs	300.00	350.00
Membership 2018	42099.50	--/--
TOTALS	96942.28	50949.90

A	Board of Trustees - Lloyds account	2017-18	2016-17***
		£	
	Balance Carried forward from 2016-17	42377.42	3433.13
	Income		
	Annual Membership Fees	52625.50	
	Badge Income	4279.08	
	Donations	764.99	
	Eastwinds Income	4900.00	
	WSJ19 Contributions/Donations	5880.00	
	Payments Received In Error	872.50	
	Grant to Pegasus ESU from Charities Trust	160.00	
	St. George's Day Collection 2017	285.98	
	ADC Funds Returned	117.02	
	Transfer from Virgin Money Account	5000.00	
	Total Income	74885.07	44498.56
	Balance B/F + Income	117262.49	47931.69
	Expenditure		
	Youth Programme & Activities	1409.18	
	District Events	277.11	
	Adult Support & Training	352.13	
	St. George's Day Collection 2017 payment out	285.98	
	Payment Error to correct account (Jamboree)	872.50	
	Insurance	2200.45	
	Materials & Equipment	492.00	
	Printing, Photocopying & Administration	77.02	
	WSJ19 Payments to County	4340.00	
	St. George's Day Collection 2016 payment out	232.61	
	AGM & Trustees expenses	76.84	
	Badge payment to Scout Shops	4297.43	
	ADC/DC expenses	273.22	
	Eastwinds Expenses	1490.78	
	Explorers costs Prior to own account operation	11.84	
	Network costs Prior to own account operation	186.49	
	Windmill Hill grant from Scout Association	1300.00	
	Transfer to new accounts Explorers	2000.00	
	Network	665.00	
	Gang Show	2500.00	
	Pegasus ESU	410.00	
	Transfer to Virgin Money account	38000.00	
	Total Expenditure	61750.58	5554.27 ***
	Income less Expenditure to C/F	55511.91	42377.42

NB: Cheque for payment of 2018 Membership raised in 2017-18, payee not presented this by end of year.

£42099.50 should therefore be notionally deducted from I-E above, leaving £13412.41

***Some recurring costs for this year paid from now closed a/c, hence why 16-17 is smaller than 17-18

B	<u>Board of Trustees - Virgin Money</u>	2017-18	2016-17
		£	
	Balance Carried forward from 2016-17	8222.48	33147.17
	Transfers In & Interest Received		
	Transfers from Lloyds Current Account	38000.00	14095.10
	Account interest	207.89	311.21
	Total Transfers In/Interest	38207.89	14406.31
	Balance B/F + Deposits	46430.37	47553.48
	Transfers Out		
	Transfer to Lloyds Current Account	5000.00	
	Total Transfers Out	5000.00	39331.00
	<u>Deposits less Withdrawals to C/F</u>	41430.37	8222.48
C	<u>District Gang Show</u>	2017-18	2016-17
		£	
	Balance Carried forward from 2016-17	0.00	<i>This account did not exist in 2016-17</i>
	Income		
	District start up grant	2500.00	
	Ticket sales	4339.02	
	Refreshment sales	463.56	
	Raffle Income	317.40	
	Cast/Crew uniform/badge contributions	455.00	
	Programme sales	64.00	
	Donations	20.20	
	Total Income	8159.18	-/-
	Balance B/F + Income	8159.18	-/-
	Expenditure		
	Equipment & prop hire	1898.64	
	Materials & equipment	1572.80	
	Refreshment costs	288.85	
	Publicity/advertising	57.20	
	Rehearsal expenses	500.00	
	Raffle prizes	92.33	
	Printing & photocopying	139.88	
	Uniform, badges & costumes	881.33	
	Total Expenditure	5431.03	-/-
	<u>Income less Expenditure to C/F</u>	2728.15	-/-

D	<u>District Jamboree</u>	2017-18	2016-17
		£	
	Balance Carried forward from 2016-17	1894.00	0.00
	Income		
	Jamboree participants fees	15226.50	
	Miscellaneous Income	360.20	
	Tuck shop 2017	375.00	
	Total Income	15961.70	1894.00
	Balance B/F + Income	17855.70	1894.00
	Expenditure		
	Jamboree activities	8409.00	
	Materials & equipment	1079.47	
	Badges	340.80	
	Catering	858.97	
	Total Expenditure	10688.24	0.00
	<u>Income less Expenditure to C/F</u>	7167.46	1894.00
	<i>NB: Balance as at 31 March 2017 previously reported as £1802, in error, £1894 is on the bank statement.</i>		

E	<u>Eastwinds</u>	(Held by Eastwinds Manager)	2017-18	2016-17
			£	
	Balance Carried forward from 2016-17		1789.80	1106.39
	Income			
	Rental - not regular ongoing users		2030.00	1230.00
	Balance B/F + Income		3819.80	2336.39
	Expenditure			
	Wi-Fi router		95.00	
	Security		338.08	
	Plumbing		50.64	
	Mower/fuel		168.00	
	Miscellaneous		60.78	
	Funds Transferred to district		1000.00	
	Total Expenditure		1712.50	546.59
	<u>Income less Expenditure to C/F</u>		2107.30	1789.80

F	<u>Explorers</u>	2017-18	2016-17
		£	
	Balance Carried forward from 2016-17	0.00	<i>This account did not exist in 2016-17</i>
	Income		
	District start up grant	2000.00	
	Subscriptions	339.79	
	DofE camp	200.00	
	Total Income	2539.79	-/-
	Balance B/F + Income	2539.79	-/-
	Expenditure		
	Membership to district	414.50	
	Camps	135.21	
	Materials & equipment	56.81	
	Printing & photocopying	36.43	
	Total Expenditure	642.95	-/-
	<u>Income less Expenditure to C/F</u>	1896.84	-/-
G	<u>Network</u>	2017-18	2016-17
		£	
	Balance Carried forward from 2016-17	0.00	<i>This account did not exist in 2016-17</i>
	Income		
	District start up grant	665.00	-/-
	Expenditure		
	Refund of subscriptions	80.00	-/-
	<u>Income less Expenditure to C/F</u>	585.00	-/-

H	<u>ADC Cubs</u>	<i>This account now closed</i>	2017-18	2016-17
			£	
	Balance Carried forward from 2016-17		444.52	327.18
	Income			
	Pinewood Derby		472.00	
	District Football		40.00	
	Total Income		512.00	1433.00
	Balance B/F + Income		956.52	1760.18
	Expenditure			
	Pinewood Derby		728.39	
	District Football		56.36	
	Leaders Meeting BBQ		25.55	
	Leaders Meeting Refreshments		2.25	
	Woodhouse for Mad March		28.00	
	ADC Funds Returned to district		117.02	
	Total Expenditure		957.57	1315.66
	<u>Income less Expenditure to C/F</u>		-1.05	444.52

I <u>Spinnaker ESU</u>	2017-18	2016-17
Balance Carried forward from 2016-17	2278.56	1586.56
Income		
Subscriptions	3270.68	
Camp Fees	15385.00	
Activity Contributions	2411.00	
Fundraising	2716.82	
Total Income	23783.50	2024.00
Balance B/F + Income	26062.06	3610.56
Expenditure		
Youth programme & activities	3990.39	
Camps	4373.00	
Cancelled Camp Refunds	120.00	
Rent	500.00	
Annual Membership	1531.00	
Materials & equipment	151.50	
Uniform & badges	176.45	
Adult Support & Training	20.00	
GoCardless transaction fees	168.89	
Total Expenditure	11031.23	1332.00
<u>Income less Expenditure to C/F</u>	15030.83	2278.56

J	<u>Supernova ESU</u>	2017-18	2016-17
	Balance Carried forward from 2016-17	2054.66	3319.50
	Income		
	Subscriptions	1700.00	
	Activity, Events, Visits Contributions	425.00	
	Camps & Jamboree Fees	185.00	
	Uniform Contributions	169.50	
	Total Income	2479.50	2365.00
	Balance B/F + Income	4534.16	5684.50
	Expenditure		
	National, County & District Membership	704.50	
	Programme, Activities, Events, Visits	1121.51	
	Camps & Jamborees	457.00	
	Uniform	381.26	
	Rent	560.00	
	Equipment	49.99	
	Total Expenditure	3274.26	3629.84
	<u>Income less Expenditure to C/F</u>	1259.90	2054.66

K	<u>Pegasus ESU</u>	2017-18	2016-17
		£	
	Balance Carried forward from 2016-17	0.00	<i>This account did not exist in 2016-17</i>
	Income		
	Scout Association start up grant	1000.00	
	Charities Trust grant	160.00	
	Subscriptions	156.00	
	Camp fees	190.00	
	Donations	317.40	
	Total Income	1823.40	-/-
	Balance B/F + Income	1823.40	-/-
	Expenditure		
	Youth programme & activities	317.58	
	Camps	184.87	
	Materials & equipment	26.40	
	Uniform & badges	35.00	
	Total Expenditure	563.85	-/-
	<u>Income less Expenditure to C/F</u>	1259.55	-/-

Declaration

The above receipts and payments accounts and statement of assets were approved by the District Trustees at the Executive Committee meeting on 22nd May 2018 in accordance with POR Rule 4:25 f ii point 15 and are signed on their behalf.

Andy Morris Chairman
Board of Trustees A. Morris

Scott Stowell District Commissioner
Bristol South Scouts S. Stowell

Tony Rees Book Keeper
Board of Trustees [Signature]

Dated: 22nd May 2018

Bristol South District
Scout Council
Annual Accounts and
Trustees Report
for
1st April 2017 to 31st March 2018

This year our accounts have been prepared by members of the board of trustee's and audited by Russell Smith.

Bristol South District Scout Council

Trustees Report

Trustees Ex Officio

Andy Morris	Chair
Scott Stowell	District Commissioner
Ella Assem Nicol	Treasurer until Jan 2018 and then Vacant
Cathy Scully	District Explorer Scout Commissioner until Jan 2018
Sam Beard	District Network Scout Commissioner
Gemma Francis Scully	District Youth Commissioner

Trustees Nominated

Nick Winter	District Explorer Scout Administrator
Gary Garland Turner	District Scouter
Beth Haines	Assistant Scout Leader 256 th and Deputy youth Commissioner

Trustees Elected

Stephen Thomas	Executive Committee Member
Peter Keightley	Executive Committee Member and 21 st Bristol Treasurer
Tony Rees	Executive Committee Member

Charity's Principal address.

David Milton
31 Alexandra Road, Uplands, Bristol. BS13 7DF

Bankers	Lloyds Bank	Virgin Money
	Kingswood	Unit 1
	Bristol	Transom House
	PO Box 1000	Victoria Street
	BS1 6AH	BX1 1LT

Other Advisors The Scout Association

Bristol South District email address scott.stowell@avonscouts.org.uk

District Registration Number with the Scout Association	16716
Charity Registration Number	1091301

Structure, Governance and Management

The District's governing documents are those of The Scout Association.

They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and The Policy, Organisation and Rules of The Scout Association.

The District is a trust established under its rules, which are common to all Scouts.

The Trustees are appointed in accordance with the Policy, Organisation and Rules of The Scout Association.

The District is managed by the District Executive Committee consisting of 11 members, of which 10 are the Charity Trustees of the Scout District, which is an educational charity.

As charity trustees they are responsible for complying with legislation applicable to charities. This includes the registration, keeping proper accounts and making returns to the Charity Commission as appropriate.

The District Executive Committee meets on average six times a year, and exists to support the District Scout Leader in meeting the responsibilities of the appointments and is responsible for:

The maintenance of District property

The raising of funds and the administration of District finance

The insurance of persons, property and equipment

District public occasions

Assisting in the recruitment of leaders and other adult support

Appointing any sub committees that may be required

Appointing District Administrators and Advisors other than those who are elected

Risk Management and Internal Control

The District Executive Committee has identified the major risks to which they believe the District is exposed, these have been reviewed and systems have been established to mitigate against them. The main areas of concern that have been identified are:

Damage to the building, property and equipment.

The District has sufficient buildings and contents insurance in place to mitigate against permanent loss, and in the event of temporary loss would request the use of buildings, property and equipment from neighbouring organisations such as the church, community centre and other Scout Groups, as a short term solution.

Injury to leaders, helpers, supporters and members.

The District through the membership fees contributes to the Scout Associations national accident insurance policy, and also has additional cover in place. Risk Assessments are undertaken before all activities.

Risk Management and Internal Control (continued)

Reduction or loss of volunteers.

The District is totally reliant upon volunteers to run and administer the activities of the District. If there were a reduction in the number of volunteers to an unacceptable level in a particular area, discipline or as a whole, then there would have to be a contraction, consolidation of activities or closure of parts of the District operations.

Achievements and Performance

Bristol South has had a successful past 12 months. We have grown once again which shows that our adult leaders are delivering quality programmes to our young people.

We are continuing to search for new adult volunteers to not only support our young people but to also support the governance and financial side of scouting. We unfortunately lost of treasurer and secretary in the year but the sub finance committee has done a brilliant job at continuing to keep the accounts ticking over day to day but also counting to work at making our accounts simpler which we hope you will see this in this years accounts.

We have some very successful key events in the year including Jamboree and the 1st every district gang show which have been supported by the Board of Trustees. Our key focus is to ensure that the events are value for money and that every young person gets the opportunity to attend.

We have reviewed our appointments committee to ensure that it is slick but also that it is supportive of new adult appointments. The district team also meet all new volunteers to support them on the new journey and ensure they understanding the training and support available.

Thank you to everyone who has made it all possible and remember to keep delivering those skills for life to all our young people.

Plans for the coming year

The next year is all about continuing the support we have offered already. We want to ensure that groups have the support from the District on both the leadership front but also from the governance side.

We are going to continue to invest in projects and key events throughout the year. We are going to invest in the District HQ, Eastwinds and we have already reduced the cost for our scouting users now that we have other users at the HQ.

We are going to be focusing on delivering more scouting to more young people with a renewed focus on supporting leaders to get more adult volunteers. We have a recruitment workshop, new District team members and many more things set up already. Scott and the team are really keen to make the next 12 months even more successful than the last.

Objectives and Activities

The objectives of the District are as a unit of the Scout Association.

The Aim of The Scout Association is to promote the development of young people in achieving their full physical, intellectual, social and spiritual potentials, as individuals, as responsible citizens and as members of their local national and international communities. The method of achieving the Aim of the Association is by providing an enjoyable and attractive scheme of progressive training, based on the Scout Promise and Law and guided by adult leadership.

Public Benefit Statement

The District meets the Charity Commission's public benefit criteria under both the advancement of education and the advancement of citizenship or community development headings.

Financial Review

The District's policy on reserves is to hold sufficient resources to continue the charitable activities of the District should income and fundraising activities fall short.

The District has adopted a low risk strategy to the investment of its funds. All funds are held in using Lloyds Bank Accounts and a Virgin Money deposit account. The district is continuing to reduce cash holdings.

The District Executive regularly monitors the levels of bank balances and the interest rates received to ensure the District obtains maximum value and income from its banking arrangements.

The District has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss; these include two signatories for all payments.

The Trustees are responsible for keeping proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the District, and are produced for debate at every District Executive Meeting.

They are also responsible for safeguarding the assets of the District and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The accounts have been drawn up on the receipts and payments basis and follow best practice as set out in the Statement of Recommended Practice "Accounting and Reporting by Charities"

The Trustees declare that they have approved the Trustees Report above.

Signed on behalf of the Charity's Trustees by

Andy Morris

Chairman. *A. Morris*

Date *07/06/2018.*

Scott Stowell

District Commissioner *S. Stowell*

Date *7/6/18*

Independent Examiners Report to the Trustees of the Bristol South District City Council

For the Financial Year 1st April 2017 to 31st March 2018

I report on the accounts of the Bristol South District City Council for the year ended 31st March 2018. Which comprise of the Statement of Financial Activities, the Balance sheet and related notes. This reports made solely to the trustees in accordance with Section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them, in an Independent Examiners report, and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees for my examination work.

Respective Responsibilities of Trustees and Examiner

The District's trustees are responsible for the preparation of the accounts. They consider that an audit is not required for this year (under Section 144 of the Charities Act 2011 (The Charities Act)) and that an independent examination is needed.

It is my responsibility to:

Examine the accounts under Section 145 of the Charities Act;

To follow the procedures laid down in the General Directions given by the Charity Commissioners (under Section 145(5)(b) of the Charities Act); and to state whether particular matters have come to my attention.

Basis of Independent Examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the District and a comparison of the accounts presented with those records. It also includes consideration of any unusual terms or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present "a true and fair" view and the report is limited to those matters set out in the statement below.

Independent Examiners Statement

On the whole another good year ensuring receipts match the outgoings. There was just one area that I believe consideration needs to be made for the treatment of missing receipts to protect all involved.

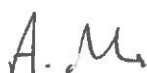
There were a couple of instances within the audit where receipts had been created and treated as actual receipts. I believe there is an opportunity for a signing off process so that it not only covers the person who is paying out but also the group from unnecessary and possible awkward conversations that would materialise from an audit.

Russell Smith – Independent Examiner



Date 06/06/2018

Andy Morris - District Chairperson



Date 07/06/2018

