

## **Treasurers Report**

### **Executive Committee April 2019**

#### **Review**

This has been another busy year in the Counting House. The facilities at the Boatbase have been vastly improved, the Main Hall at the Scout Hut has been refloored, and new Kayaks were bought for the Group's Boating. Future projects planned include the replacement of the 'Small Garage' which is fast becoming unsafe and the upgrading of the male changing area at Binsey.

#### **Donations**

We received **£2809** from the Co-op Community Fund, a **£500** donation from Tilsley Park for providing a burger stand at the Abingdon Marathon and **£334** from Waitrose Community Fund. We also received a grant from the Royal Naval Sea Scout Recognition scheme of **£2500** towards the cost of new Kayaks and ancillary equipment.

#### **Fund Raising**

The Firework display receipts were down on last year (£11418 v £16121) and the expenses were up (£8448 v £6657) netting **£2970**. We spent an extra £1400 on fireworks, £695 on entertainment, £582 on banners and overalls, but some £400 less on glowsticks and van hire. Our support at the Abingdon Marathon, Cycle Meet, and other occasions netted a further **£1208**. Thank you to everyone who has helped us with this fundraising.

#### **Direct Payments**

The Group has been looking at ways to make the payments for Camps, Subs, and other Charges easier for both parties. There are several organisations, including OSM, that offer this in some form or another – but all at a charge. The Scout Troop has been able to pay Subs, Camp Fees, and other monies by bank transfer to the HSBC account, at no charge, for some time now and it has been highly successful. At the beginning of this calendar year the option to pay Subs by bank transfer was introduced across the Group. The take-up was good across all three Sections with 70 out of 110 (64%) making use of the facility. It is hoped to extend this to other Payments as required in the coming months.

#### **Gift Aid**

Gift Aid had not been claimed for the last two years and appears to have only been claimed sporadically before then.

My recent foray into the world of HMRC met with a rebuff as I was not registered with them for Gift Aid claims. I have now submitted Nigel, Stuart and myself to the register as Authorised persons.

Once that is completed, I will re-submit our claim for 2017/18 and then for 2018/19. Each claim will repay approx. £2450.

We have 16 families not registered for Gift Aid, some of whom have expressly stated that they do not wish to join the scheme.

#### **Services**

Stuart and I have been looking to ways to reduce our **Gas** and **Electricity** bills. British Gas have now confirmed us as having Charitable Status, which has reduced our Green Tax and

VAT to 5%. We were on a variable tariff but are now on a fixed rate over three years giving us some substantial savings.

The **Electricity** is already at 5% VAT but on a variable tariff. We have now moved to British Gas, for the Scout Hut, on a fixed rate tariff again giving us further savings. There was a cost implication in moving Binsey over to British Gas so that is still with SSE, but on a new fixed rate tariff.

The meter readings at the Scout Hut were out by over 1000 units and **£400** has been paid to bring us up to date. Going forward, we must submit readings regularly.

Good news! **Water** has reduced from last year

### **Notes on the Financial Statements**

The Group account (TSB) and the Sea Scout account (HSBC) are presented as one account for this year. In the future it is intended to replace the existing accounts with two CAF accounts (a Main Account and a Reserve Account). This will enable us to do more Internet Banking, with the "Checks and Stops" that are required by the Scout Association.

Figures for the year ended March 2019 show an income of **£47438** with an expenditure of **£55186**, giving a net loss of **£7747**, largely accounted for by the refurbishment of the main hall including the new floor.

Total funds available from TSB and HSBC accounts are **£29218** as at **31/3/2019**.

**Restricted Funds** are donations given for a specific project. This year we received a donation of £2809 from the Co-op towards Building Projects and £2500 from the Royal Naval Sea Scout Scheme towards the purchase of the Kayaks and ancillary boating equipment.

### **Building Works.**

The costs of the refurbishment of the main hall and remedial work at the Scout Hut was, in part, met with a generous donation from the Co-op in Northcourt Road.

The facilities at the Boatbase were vastly improved with the provision of a new changing area with shower.

### **Equipment Purchases**

New kayaks and ancillary equipment were purchased prior to the start of the boating season with the aid of the RN Recognition Scheme fund matching.

### **Subscriptions**

The Subscriptions are generally set at a level to meet the costs of day-to-day scouting. This is offset by Gift Aid, which was only recently submitted to HMRC and is yet to show in the Accounts. It is estimated to be £2445.

David Herbertson  
*Group Treasurer*

# 2nd Abingdon Scout Group

## Statement of Financial Activities

Year Ending 31st March 2019

	General Funds	Restricted Funds	Total Funds	Last Year
<b>RECEIPTS FROM :-</b>				
Subscriptions & Gift Aid	14528		14528	12608
Grants, Fundraising & Donations	16594	5309	21903	23587
Activities	9786		9786	6269
Other	1221		1221	1673
<b>Total</b>	<b>42129</b>	<b>5309</b>	<b>47438</b>	<b>44137</b>
<b>EXPENDITURE ON :-</b>				
Capitation & Insurance	6820		6820	6303
Operational Costs	10403		10403	8129
Fundraising	10415		10415	10017
Activities	11715		11715	8404
Building Works	7948	2809	10757	0
Equipment	2575	2500	5075	2424
Other			0	
<b>Total</b>	<b>49877</b>	<b>5309</b>	<b>55186</b>	<b>35276</b>
<b>NET RECEIPTS OVER EXPENDITURE</b>	<b>-7747</b>	<b>0</b>	<b>-7747</b>	<b>8860</b>

<b>RECONCILIATION OF FUNDS</b>	<b>2018/19</b>	<b>2017/18</b>
<b>TOTAL FUNDS BROUGHT FORWARD</b>	36955	28095
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>29218</u>	<u>36955</u>

<b>BALANCE SHEET</b>	<b>2018/19</b>	<b>2017/18</b>
At 31 March 2019		
<b>CURRENT ASSETS</b>		
T S B Current Account	20959	33604
H S B C Treasurers Account	8259	3352
<b>NET CURRENT ASSETS</b>	<u>29218</u>	<u>36955</u>
<b>CURRENT LIABILITIES</b>		
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>	<u>29218</u>	<u>36955</u>

# NOTES ON THE FINANCIAL STATEMENTS

2018/19

2017/18

## BUILDING WORKS

### COST

At 1 April 2018 to 31 March 2019

Scout HQ, Farm Road

6295

2809

9104

0

Boatbase, Medley

1654

1654

0

### TOTAL COSTS

10757

0

## EQUIPMENT PURCHASES

### COST

At 1 April 2018 to 31 March 2019

Scout HQ Equipment

137

0

137

2424

Boatbase, Equipment

2438

2500

4938

0

### DEPRECIATION

At 1 April 2018 to 31 March 2019

5075

2424

### NET BOOK VALUE

0

0

## SUBSCRIPTIONS

### Operating Costs

2018/19

2017/18

2016/17

2015/16

Insurances

2620

2554

Scout Hut Services

6041

4193

Boatbase Rent & Services

1072

898

9733

7645

### Running Costs

Activities

834

-72

Badges

933

1178

Administration

952

515

2719

1620

### Annual Costs

12452

9265

### Receipts

Subscriptions

14528

12608

Gift Aid

2789 \*

2445 \*

Less Capitation

4675 \*

4200 \*

12642

10853

### Net Receipts Over Expenses

190

1588

### Scout Members as at 31st January

110

100 \*

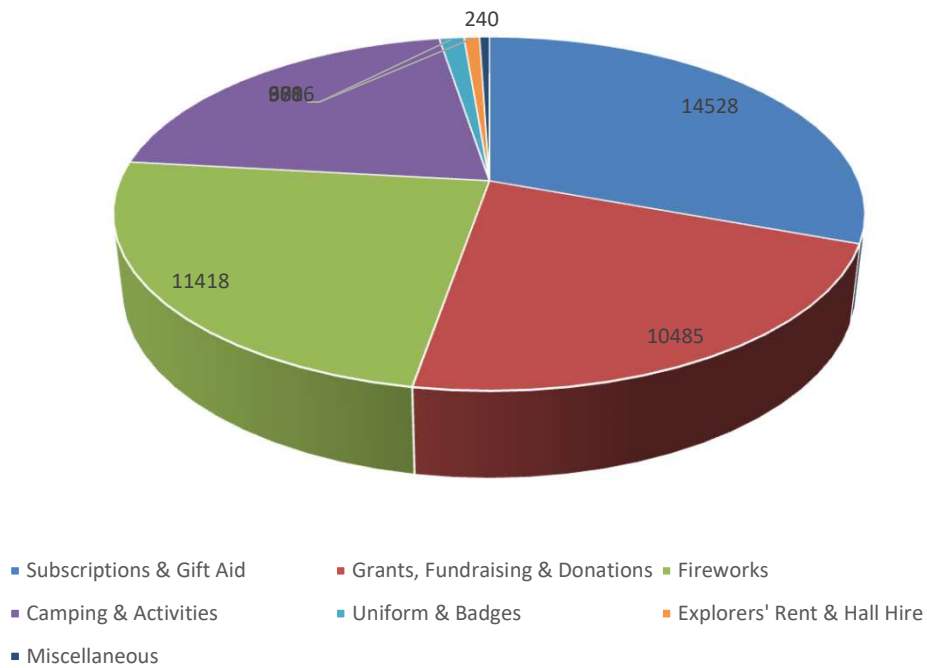
### Net Surplus/Deficit per Member

2

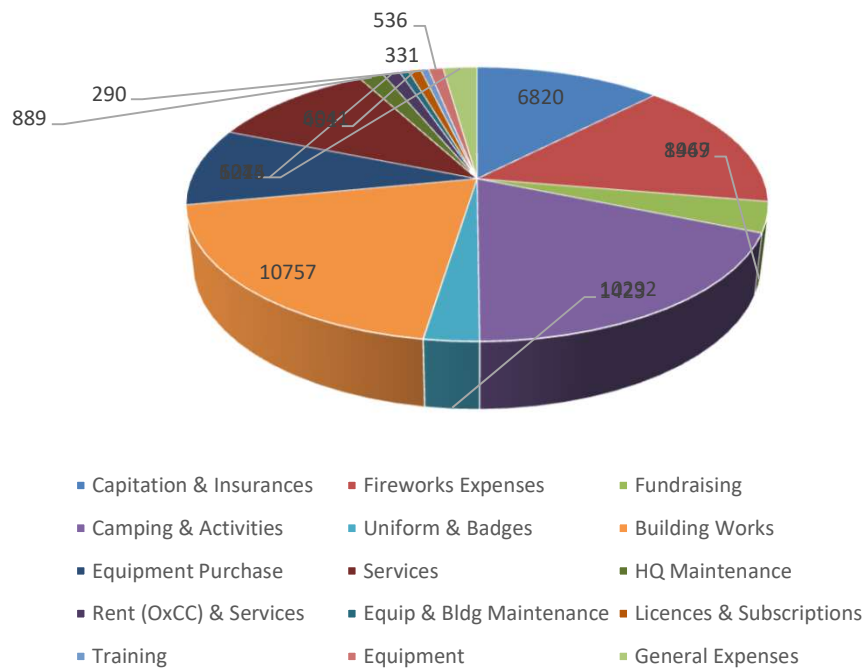
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Figures marked \* are adjustments, awaiting receipts or best guesses.

## Receipts



## Expenditure



**ACCOUNTS**

For The Year Ended 31 March 2019

	Group	Beavers	Cubs	SeaScouts	Total Funds
<b>RECEIPTS</b>					
<b><i>Charitable Receipts &amp; Fundraising</i></b>					
Subscriptions & Gift Aid	14528				14528
Grants, Fundraising & Donations	10419	0	0	66	10485
Fireworks	11418				11418
<b><i>Camping &amp; General Activities</i></b>					
Camping & Activities	6874	262	0	2650	9786
Uniform & Badges	47	102	0	452	601
<b><i>Other Receipts</i></b>					
Explorers' Rent & Hall Hire	380				380
Miscellaneous	72	168	0	0	240
<b>TOTAL RECEIPTS</b>	<b>43738</b>	<b>532</b>	<b>0</b>	<b>3168</b>	<b>47438</b>
<b>EXPENDITURE</b>					
Capitation & Insurances	6820				6820
<b><i>General - Activities, Camping &amp; Fundraising</i></b>					
Fireworks Expenses	8449				8449
Fundraising	1967	0	0	0	1967
Camping & Activities	5623	549	131	3989	10292
Uniform & Badges	229	437	200	557	1423
<b><i>Building Works</i></b>					
Building Works	10757				10757
<b><i>Equipment</i></b>					
Equipment Purchase	5075				5075
<b><i>Scout HQ</i></b>					
Services	6041				6041
HQ Maintenance	889				889
<b><i>Boat Base</i></b>					
Rent (OxCC) & Services	621				621
Equip & Bldg Maintenance	331				331
Licences & Subscriptions	451				451
<b><i>Administration</i></b>					
Training	290				290
Equipment	536				536
General Expenses	1244				1244
Miscellaneous					
<b>TOTAL PAYMENTS</b>	<b>49323</b>	<b>986</b>	<b>331</b>	<b>4546</b>	<b>55186</b>
<b>NET RECEIPTS OVER PAYMENTS</b>	<b>-5585</b>	<b>-454</b>	<b>-331</b>	<b>-1378</b>	<b>-7747</b>

## Independent Examiner's Report to the Trustees of the

2<sup>nd</sup> Abingdon SCOUT GROUP

I report on the accounts of the Group for the year ended 31<sup>st</sup> March 2019 which comprise the Statement of Financial Activities, the Balance Sheet and related notes set out on pages.....

This report is 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 Examiner's 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 Group'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 Group/District and a comparison of the accounts presented with those records. It also includes consideration of any unusual items 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 Examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, the requirements
  - to keep accounting records in accordance with Section 130 of the Charities Act ;and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: .....  S. Bishop

Qualification: ..... ACMA

Address: ..... 55 The Green Rowland Castle

..... Hartle P09 6AA

Date: ..... 24/1/2020