

**Bristol South Scout District
Board Of Trustees
Annual Accounts 2019 - 2020**

Registered Charity 191301



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<u>Accounts Summaries</u>		B/F	Income	Expenditure	Balance	
A	Board of Trustees - Lloyds Account	£	55699.11	72379.92	68740.82	59338.21
B	Board of Trustees - Virgin Money		41663.67	313.06	0.00	41976.73
C	District Gang Show		1591.46	5583.34	3907.29	3267.51
D	District Jamboree		4317.96	0.00	0.00	4317.96
E	Eastwinds Manager		1354.23	45.00	450.23	949.00
F	District Explorers		1796.63	880.00	1350.65	1325.98
G	District Network		461.21	0.00	0.00	461.21
H	Spinnaker ESU		1432.83	8485.77	9248.03	670.57
I	Supernova ESU <i>(revised opening balance see commentary)</i>		866.96	4566.20	4413.94	1019.22
J	Pegasus ESU		1454.57	2436.00	3384.47	506.10
K	Cash Floats <i>(accounting balances written off)</i>		200.00	0.00	200.00	0.00
L	District Badge Secretary <i>(cash in hand at end of year)</i>		0.00	95.04	0.00	95.04
M	Ravens Band		2056.70	1601.60	1999.02	1659.28
Grand Totals		£	112895.33	96385.93	93694.45	115586.81

Non-monetary Assets

	2019-20	2018-19	
Eastwinds Building	276485.00	268444.00	(a)
Eastwinds Contents	13695.00	13433.00	(a)
The Den Contents	6279.00	6253.00	(a)
District Badge Stock	2840.89	2946.23	(b)
Ravens Band Instruments & Equipment	5000.00	Not recorded	(c)

Valuations based on (a) NFU Insurance (b) District Badge Secretary annual report (c) Band Leader estimate.

Total Non-monetary assets	£	304299.89	291076.23
Total Asset Value, Money Buildings etc	£	419886.70	403971.56

"Notional" BOT Fund Allocations A+B

End 2019-20

End 2018-19

The District has no 'restricted funds' formally ringfenced for specific use by Deed of Gift/Trust or similar legal condition.

General Day To Day	2239.94	2295.28
District Property (Den & Eastwinds)	1500.00	1000.00
Development & Group Assistance incl. Additional Needs	10000.00	7500.00
Land or Building Remediation	16000.00	16000.00
District Explorers	0.00	0.00
District Network	0.00	0.00
District Activities (non Jamboree)	3000.00	4000.00
Unrestricted & Unallocated Reserves	20000.00	20000.00
Membership 2020	48575.00	46567.50
TOTALS	101314.94	97362.78

A	<u>Board of Trustees - Lloyds account</u>	2019-20	2018-19
	Balance brought forward	55699.11	55511.91
	Income		
	Annual Membership Fees From Groups	55154.75	
	Eastwinds Income - Forest School	5070.00	
	Eastwinds Income - Scout use	1700.00	
	WSJ19 Contributions/Donations	3090.00	
	Payments Received In Error	172.00	
	Grant to Pegasus ESU from Charities Trust	600.00	
	Donations	34.50	
	Badge Income	5618.67	
	District Cub Event Entries	600.00	
	Course Fees	340.00	
	Total Income	72379.92	73254.63
	Balance B/F + Income	128079.03	128766.54
	Expenditure		
	District Cub Event Expenses	224.99	
	Adult Support & Training	987.50	
	Payment Errors to correct accounts	672.00	
	Insurance - Den & Helpers	224.56	
	District Loans to Group/Sections	760.00	
	Materials & Equipment	1135.54	
	WSJ19 Participant Refunds	1141.98	
	WSJ19 Payments to County	3590.00	
	District Grants to Groups	1376.00	
	AGM & Trustees expenses	89.00	
	Badge payment to Scout Shops	5491.14	
	ADC/DC expenses	450.53	
	Eastwinds - Utilities	2767.44	
	Eastwinds - Insurance & Fire Equipment	2006.11	
	Eastwinds - Rates	328.55	
	District Website	105.14	
	Membership Payment to County 2019	46567.50	
	District Celebration Event	472.84	
	Transfer to Pegasus ESU - Charities Trust	350.00	
	Total Expenditure	68740.82	73067.43
	Income less Expenditure to C/F	59338.21	55699.11

B	<u>Board of Trustees - Virgin Money</u>	2019-20	2018-19
	Balance brought forward	41663.67	41430.37
	Transfers In & Interest Received		
	Transfers from Lloyds Current Account	0.00	0.00
	Account interest	313.06	233.30
	Total Transfers In/Interest	313.06	233.30
	Balance B/F + Deposits	41976.73	41663.67
	Transfers Out		
	Transfer to Lloyds Current Account	0.00	0.00
	Total Transfers Out		
	<u>Deposits less Withdraws to C/F</u>	41976.73	41663.67
C	<u>District Gang Show</u>	2019-20	2018-19
	Balance brought forward	1591.46	2728.15
	Income		
	Ticket Sales	3817.65	
	Refreshment Sales	348.00	
	Raffle Income	230.00	
	Cast/Crew Uniform/Badge Contributions	628.41	
	Programme Donations	53.13	
	Deposit Returned	150.00	
	Performance Charity Collection 'Fun Club'	356.15	
	Total Income	5583.34	4255.43
	Balance B/F + Income	7174.80	6983.58
	Expenditure		
	Equipment & Prop Hire	2876.36	
	Props & Costumes	403.88	
	Printing & Photocopying	18.29	
	Refreshment Costs	76.21	
	Publicity/Advertising	30.68	
	Uniforms & Badges	501.87	
	Total Expenditure	3907.29	5392.12
	<u>Income less Expenditure to C/F</u>	3267.51	1591.46

D	<u>District Jamboree</u>	2019-20	2018-19
	Balance brought forward	4317.96	7167.46
	Income	0.00	12122.00
	Total Income	0.00	12122.00
	Balance B/F + Income	4317.96	19289.46
	Expenditure	0.00	14971.50
	Total Expenditure	0.00	14971.50
	<u>Income less Expenditure to C/F</u>	4317.96	4317.96

E	<u>Eastwinds</u> (Held by Eastwinds Manager)	2019-20	2018-19
	Balance brought forward	1354.23	2107.30
	Income		
	Hire - Non Regular Users	45.00	290.00
	Balance B/F + Income	1399.23	2397.30
	Expenditure		
	Heating	234.96	
	Electrical Testing	25.00	
	Cleaning	6.44	
	Materials & Tools	104.82	
	Spares & Repairs	77.01	
	Admin	2.00	
	Total Expenditure	450.23	1043.07
	<u>Income less Expenditure to C/F</u>	949.00	1354.23

F	<u>District Explorers</u> (Including Young Leaders & DofE) 2019-20	2018-19
	Balance brought forward	1796.63
	Income	1896.84
	Subscriptions	840.00
	Camp Surplus	40.00
	Total Income	880.00
	Balance B/F + Income	568.84
	Expenditure	2676.63
	Membership To District	2465.68
	Uniform & Badges	962.50
	Young Leader Training	83.15
	Online Scout Manager	80.97
	Programme & Activities	36.00
	Refunds	168.62
	Go Cardless Fees	8.85
	Total Expenditure	10.56
	Income less Expenditure to C/F	1350.65
		669.05
		1325.98
		1796.63
G	<u>District Network</u> 2019-20	2018-19
	Balance brought forward	461.21
	Income	585.00
	Total Income	0.00
	Balance B/F + Income	540.00
	Expenditure	0.00
	Total Expenditure	0.00
	Income less Expenditure to C/F	0.00
		663.79
		663.79
		461.21
		461.21

H	<u>Spinnaker ESU</u>	2019-20	2018-19
	Balance brought forward	1432.83	15030.83
	Income		
	Subscriptions	2310.00	
	Camp Fees	2259.99	
	Activities Contributions	2182.00	
	Donations	43.78	
	Refund Received	80.00	
	Equipment Grant From District	850.00	
	Equipment Loan From District	760.00	
	Total Income	8485.77	14950.71
	Balance B/F + Income	9918.60	29981.54
	Expenditure		
	Youth Programme & Activities	3276.93	
	Camps	2926.74	
	Rent	500.00	
	Uniform & Badges	229.29	
	National, County & District Membership	736.50	
	GoCardless Transaction Fees	62.83	
	Equipment Insurance	91.56	
	Materials & Equipment	1424.18	
	Total Expenditure	9248.03	28548.71
	<u>Income less Expenditure to C/F</u>	670.57	1432.83

I	<u>Supernova ESU</u>	2019-20	2018-19
	Balance brought forward	866.96	1259.90
	Income		
	Subscriptions	2860.00	1650.00
	Camp Contributions	771.00	n/a
	Activity, Events, Visits Contributions	834.90	609.72
	Asset Sale (Minibus)	n/a	600.00
	Uniform & Badge Contributions	100.30	n/a
	Total Income	4566.20	2859.72
	Balance B/F + Income	5433.16	4119.62
	Expenditure		
	National, County & District Membership	1091.00	765.50
	Programme, Activities, Events, Visits	1180.46	1483.74
	Camp Costs	997.53	n/a
	Rent	400.00	420.00
	Equipment, Repairs & Materials	635.68	83.42
	Minibus Repayment	n/a	500.00
	Uniforms & Badges	109.27	n/a
	Total Expenditure	4413.94	3252.66
	<u>Income less Expenditure to C/F</u>	1019.22	866.96

J	<u>Pegasus ESU</u>	2019-20	2018-19
	Balance brought forward	1454.57	1259.55
	Income		
	Grants Received	350.00	
	Subscriptions	744.00	
	Camp Contributions	1270.00	
	Refunds Received	72.00	
	Total Income	2436.00	2772.00
	Balance B/F + Income	3890.57	4031.55
	Expenditure		
	Youth Programme & Activities	345.95	
	Camps	2000.00	
	Materials & equipment	51.95	
	Uniform & Badges	6.24	
	Rent	525.00	
	National, County & District Membership	347.50	
	Refreshments	7.41	
	Online Scout Manager Charges	18.00	
	Duplicated Payment Returned	72.00	
	Unidentified Expenditure	10.42	
	Total Expenditure	3384.47	2576.98
	<u>Income less Expenditure to C/F</u>	506.10	1454.57
M	<u>Ravens Band</u> (Held by The Band)	2019-20	2017-18
	Balance brought forward	2056.70	0.00
	Income		
	Subscriptions	325.00	
	Donations	1276.60	
	Total Income	1601.60	
	Balance B/F + Income	3658.30	
	Expenditure		
	Instruments	669.00	
	Camp Fees	410.00	
	40th Anniv Celebration	556.22	
	Polo Shirts	157.20	
	Minibus Costs	99.50	
	Uniform Costs	107.10	
	Total Expenditure	1999.02	
	<u>Income less Expenditure to C/F</u>	1659.28	2056.70

The Band Account was started part way through the year and was not previously reported.

Declaration

Approved by the District Trustees at the Executive Committee meeting on 19th May 2020, in accordance with POR Rule 4:25 f ii point 15 and are signed on their behalf.

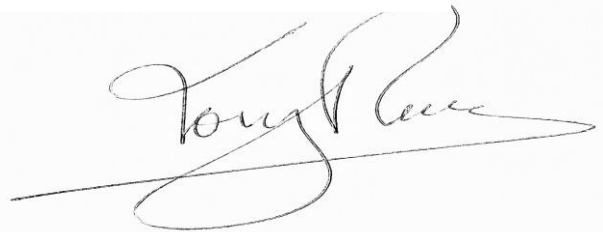
Steve Williams Chairman
Board of Trustees



Scott Stowell District Commissioner
Bristol South Scouts



Tony Rees Finance Sub Committee
Board of Trustees



These accounts are :

- * Presented at the Annual General Meeting of the Bristol South District Scout Council
- * Uploaded to The Charity Commission portal as part of the annual charity report
- * Forwarded to Avon County Scouts for information
- * Uploaded to the Bristol South Website enabling public access

Commentary:

As in previous years the apparent 'cash rich' position at the end of the year must be balanced by the payment of the membership fees of some £48575 falling due early in the next financial year.

You will notice that the Supernova account for the previous year 2018-19 is shown in full, this is because of a few instances of transaction omission and incorrect value entry which effected the overall balance. Advice on more frequent cross balance checking and validation has been offered to prevent future occurrences. Pegasus ESU also has one unallocated payment which cannot be traced due to leaders leaving.

The district continued to act as banker for the collection of World Scout Jamboree payments from participants which also increased the perceived cash flow. This year also sees the inclusion of the account for Ravens Marching Band, the first full year of formal accounting as a district body.

We are pleased to be able to report that due to prompt payments to district throughout the year it has not been necessary to transfer funds from the Virgin Money account, which continues to gain interest. Whilst interest rates continue to be low, unless you are willing to lock away funds, Virgin is quickly accessible should circumstances dictate.

The value of badge stocks has fallen although prices increased. The Badge Secretary keeps stock under review.

The Cash Floats have been on the accounts for several years, these have not been replenished for some considerable time and with those that these were initially allocated to leaving the movement it was decided to write off these amounts.

Expenditures relating to Eastwinds have decreased although the manager continues with the programme of uprating and investment on behalf of the district. The regular use of Eastwinds continues to provide a useful income stream, although it must be noted that this cannot be guaranteed for the future and utilities costs continue to rise annually above inflation.

There were no transactions in The District Jamboree Fund, attendees at the (rescheduled) Avon Jamboree will be subsidised to effectively use the balance. This was previously approved by the Board of Trustees.

The Gang Show production team raised concerns regarding the finances of the 2020 show based on the increased expenditures of the pantomime style performance in 2019, however, this did not materialise, income exceeded costs so there is a sound basis for future shows.

Although there was little movement on the district Network and Jamboree accounts, it is anticipated that Network will be more active and the Jamboree fund used to subsidise attendance at AvJ20, now in 2021.

Right at the closure of the accounting period the first implications of the effects of Covid19 were starting to be identified and assessment of these started. The emerging situation did not impact the financial year under review (2019-2020) as the vast majority of transactions had been completed. Income streams were not effected, planned regular expenditures were all completed, no material changes to assets, all anticipated funding had been received and the only major liability, the payment of the Annual Membership Fees to County had been set up for payment in early 2020-21 as per historic convention.

Sincere thanks to all who have kept accounts in good order over the past year making the Finance sub committee's duties less onerous and time consuming sorting anomalies.

Independent Examiners Report

I report to the trustees on my examination of the accounts of Bristol South District Board of Trustees for the year ended 31 March 2020.

Responsibilities and basis of report

As the charity trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Russell Smith

Date: 31st May 2020