

**Bristol South Scout District
Board Of Trustees
Annual Accounts 2020 - 2021**

Registered Charity 1091301



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Accounts Statement - 2020 - 2021

Charity No: 1091301

<u>Accounts Summaries</u>			B/F	Income	Expenditure	Balance		
A	Board of Trustees - Lloyds Account	£	59338.21	81490.11	63041.56	77786.76		
B	Board of Trustees - Virgin Money		41976.73	206.42	0.00	42183.15		
C	District Gang Show		3267.51	0.00	373.79	2893.72		
D	District Jamboree	<i>No transactions during this year.</i>	4317.96	0.00	0.00	4317.96		
E	Eastwinds Manager		949.00	0.00	360.23	588.77		
F	District Explorers		1325.98	1388.48	901.50	1812.96		
G	District Network	<i>No transactions during this year.</i>	461.21	0.00	0.00	461.21		
H	Spinnaker ESU		670.57	3239.00	2531.57	1378.00		
I	Supernova ESU		1019.22	2268.00	1597.25	1689.97		
J	Pegasus ESU	<i>ESU closed wef.31.3.2021</i>	506.10	476.00	982.10	0.00		
L	District Badge Secretary	<i>(cash in hand at end of year)</i>	0.00	0.44	0.00	0.44		
M	Ravens Band		1659.28	30.00	0.00	1689.28		
Grand Totals			2020-21	£	115491.77	89098.45	69788.00	134802.22

Non-monetary Assets

	2020-21	2019-20	
Eastwinds Building	282014.00	276485.00	(a)
Eastwinds Contents/Equipment	23735.00 *	13695.00	(a)
The Den Contents	6279.00	6279.00	(a)
District Badge Stock	2599.30	2840.89	(b)
Ravens Band Instruments & Equipment	5000.00	5000.00	(c)

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

*This valuation now includes camping and outdoor equipment, stored and used at Eastwinds.

Total Non-monetary assets	£	319627.30	304299.89
Total Asset Value, Money Buildings etc	£	454429.52	419791.66

"Notional" BOT Fund Allocations A+B**End 2020-21****End 2019-20**

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

General Day To Day	20452.41	2239.94
District Property (Den & Eastwinds)	5000.00	1500.00
Development/Group Assistance incl. Additional Needs	10000.00	10000.00
Land or Building Remediation (see commentary)	20000.00	16000.00
District Activities (non Jamboree)	5000.00	3000.00
General Maintained Reserve (see commentary)	12000.00	20000.00
Membership 2021	47517.50	48575.00
TOTALS	119969.91	101314.94

A	<u>Board of Trustees - Lloyds account</u>	2020-21	2019-20
	Balance brought forward	59338.21	55699.11
	Income		
	Annual Membership Fees From Groups 2021	50695.25	
	Covid Support Grants from Bristol Council	20717.36	
	Donation Received (for Covid Relief)	50.00	
	Returned Loan from Group Unused	156.00	
	Badge Income	3258.41	
	Payback Cash Float	200.00	
	Eastwinds Insurance Rebate	74.93	
	Forest School	4680.00	
	Scout Use	1600.00	
	Business Rate Rebate	58.16	
		6413.09	
	Total Income	81490.11	72379.92
	Balance B/F + Income	140828.32	128079.03
	Expenditure		
	Membership Payment to County 2020	48575.00	
	Badge Purchases (Scout Shop)	2828.57	
	Den and Casual Helper Insurance	226.80	
	District Website (URL, Hosting & Support)	247.04	
	Licenses Legal & Consents	456.05	
	ADC/DC expenses	146.03	
	AGM/Trustee Expenses	70.80	
	Materials & Equipment	72.20	
	Eastwinds BT for WiFi	481.34	
	Water	376.95	
	EDF Electricity	1567.00	
	Insurance NFU	1899.07	
	Business Rates	58.16	
		4382.52	
	Covid Related Expenditures		
	Comms (Zoom)	28.78	
	Grants to Groups	196.27	
	Eastwinds Refunds	1600.00	
	Refund 2020 District Membership	4211.50	
		6036.55	
	Total Expenditure	63041.56	68740.82
	Income less Expenditure to C/F	77786.76	59338.21

B	<u>Board of Trustees - Virgin Money</u>	2020-21	2019-20
	Balance brought forward	41976.73	41663.67
	Transfers In & Interest Received		
	Transfers from Lloyds Current Account	0.00	0.00
	Account interest	206.42	313.06
	Total Transfers In/Interest	206.42	313.06
	Balance B/F + Deposits	42183.15	41976.73
	Transfers Out		
	Transfer to Lloyds Current Account	0.00	0.00
	Total Transfers Out		
	<u>Deposits less Withdraws to C/F</u>	42183.15	41976.73
C	<u>District Gang Show</u>	2020-21	2019-20
	Balance brought forward	3267.51	1591.46
	Income		
	Total Income	0.00	5583.34
	Balance B/F + Income	3267.51	7174.80
	Expenditure		
	Props & Costumes (outstanding from 19/20)	17.64	
	Performance Donation Frenchay Nuro Unit Club	356.15	
	Total Expenditure	373.79	3907.29
	<u>Income less Expenditure to C/F</u>	2893.72	3267.51
D	<u>District Jamboree</u>	2020-21	2019-20
	Balance brought forward	4317.96	4317.96
	Income	0.00	0.00
	Total Income	0.00	0.00
	Balance B/F + Income	4317.96	4317.96
	Expenditure	0.00	0.00
	Total Expenditure	0.00	0.00
	<u>Income less Expenditure to C/F</u>	4317.96	4317.96

E	Eastwinds (Held by Eastwinds Manager)	2020-21	2019-20
	Balance brought forward	949.00	1354.23
	Income		
	Hire - Non Regular Users	0.00	45.00
	Balance B/F + Income	949.00	1399.23
	Expenditure		
	Security	109.51	
	Kitchen equipment & parts	81.15	
	Cleaning	3.00	
	Materials & Tools	82.00	
	Spares & Repairs	84.57	
	Total Expenditure	360.23	450.23
	<u>Income less Expenditure to C/F</u>	588.77	949.00
F	District Explorers (Incl. Young Leaders & DofE)	2020-21	2019-20
	Balance brought forward	1325.98	1796.63
	Income		
	Subscriptions (net of Go Cardless fees)	690.38	
	Refund of District Membership 2020	88.00	
	Closing Balance from Pegasus ESU	610.10	
	Total Income	1388.48	880
	Balance B/F + Income	2714.46	2676.63
	Expenditure		
	Membership To District 2021	864.50	
	Uniform & Badges	1.00	
	Online Scout Manager License	36.00	
	Total Expenditure	901.50	1350.65
	<u>Income less Expenditure to C/F</u>	1812.96	1325.98

G	<u>District Network</u>	2020-21	2019-20
	Balance brought forward	461.21	461.21
	Income	0.00	0.00
	Total Income	0.00	0.00
	Balance B/F + Income	461.21	461.21
	Expenditure	0.00	0.00
	Total Expenditure	0.00	0.00
	<u>Income less Expenditure to C/F</u>	461.21	461.21

H	<u>Spinnaker ESU</u>	2020-21	2019-20
	Balance brought forward	670.57	1432.83
	Income		
	Subscriptions	770.00	
	Membership Refund Received	68.00	
	Refund Received - Rent	250.00	
	Refund Received - Wings	1815.00	
	Refund Received - Avon Jamboree	144.00	
	Refund Received - Sailing	72.00	
	Refund Received - Clip N Clmib	120.00	
	Total Income	3239.00	8485.77
	Balance B/F + Income	3909.57	9918.60
	Expenditure		
	Youth Programme & Activities	97.50	
	Annual Membership 2021	918.50	
	Rent	375.00	
	Materials & Equipment	92.30	
	Refunds Paid Out - Avon Jamboree	130.00	
	Refunds Paid Out - Wings	790.00	
	Equipment Insurance	108.00	
	Go Cardless Transaction Fees	20.27	
	Total Expenditure	2531.57	9248.03
	<u>Income less Expenditure to C/F</u>	1378.00	670.57

I	<u>Supernova ESU</u>	2020-21	2019-20
	Balance brought forward	1019.22	866.96
	Income		
	Subscriptions	1500.00	
	Refunds Received		
	Rent	400.00	
	Avon Jamboree	195.00	
	District Membership	100.00	695.00
	Donations	73.00	
	Total Income	2268.00	4566.20
	Balance B/F + Income	3287.22	5433.16
	Expenditure		
	National, County & District Membership	760.00	
	Rent Paid	400.00	
	Refunds paid out		
	Camps/Activities	224.00	
	Uniform/Badges	69.35	293.35
	Zoom costs	143.90	
	Total Expenditure	1597.25	4413.94
	<u>Income less Expenditure to C/F</u>	1689.97	1019.22

J	<u>Pegasus ESU</u>	2020-21	2019-20
	Balance brought forward	506.10	1454.57
	Income		
	Subscriptions	444.00	
	Refunds Received		
	(District Membership 2020)	32.00	
	Total Income	476.00	2436.00
	Balance B/F + Income	982.10	3890.57
	Expenditure		
	Subscription Refunds (To individuals)	372.00	
	Transfer of Remaining Funds to District upon closure	610.10	
	Total Expenditure	982.10	3384.47
	<u>Income less Expenditure to C/F</u>	0.00	506.10

M	<u>Ravens Band</u> (Held by The Band)	2020-21	2019-20
	Balance brought forward	1659.28	2056.70
	Income		
	Subscriptions	30.00	
	Total Income	30.00	1601.60
	Balance B/F + Income	1689.28	3658.30
	Expenditure		
	Total Expenditure	0.00	1999.02
	<u>Income less Expenditure to C/F</u>	1689.28	1659.28

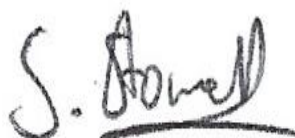
Declaration

Approved by the District Trustees at the Executive Committee meeting on 25th May 2021 in accordance with POR Rule 4:25 f ii point 15 and are signed on their behalf.

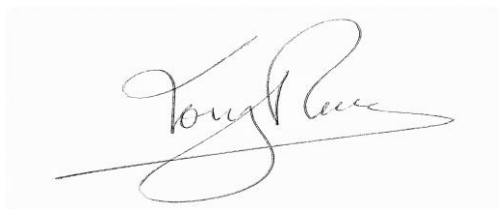
Steve Williams Chairman
Board of Trustees



Scott Stowell District Commissioner
Bristol South Scouts
Until 31.12.2020



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 2020-2021

I usually start the year by talking about the apparent 'cash rich' position at the end of the financial year, this year there is no 'apparent' about it. The Covid pandemic has seen a year unlike any other, resulting in –

- An increase in income due to the financial support from Bristol City Council as the district is a Business Rate paying organisation, to the tune of some £20k in grants.
- A decrease in the usual and projected outgoings across the year (many postponed until 2021-22 e.g. Eastwinds expenditures, district events or agreed support payments e.g. Avon Jamboree).
- Refunds and reliefs have been granted to groups and ESUs, e.g. return of district membership and refund of Scouting rents payable for Eastwinds use due to the prevailing 'red traffic light' situation.
- Funding for Covid related activity alternatives was made available to the district although it was disappointing that only one group claimed support.

However, the usual county and national membership payment taking place in the first few days of the subsequent financial year, means the main account balance needs to be reduced by some £47.5k to give a snapshot of the closing balance.

The total district income falls between £25k and £250k, therefore, in accordance with The Charity Commission guidelines the accounts are of the 'Receipts & Payments' type rather than 'Accrual & Prepayment' accounting.

As previously mentioned, expenditures relating to Eastwinds have been deferred and the regular income stream for third party use has decreased from the 2019-20 due to few days use. Whilst a Business Rates holiday was granted utility charges still occurred and rose.

Regretfully, Pegasus ESU closed during the financial year, subscription refunds being given for the period of inactivity, all liabilities paid, the balance transferred to the District Explorers account for future use to support 14-18 age groups activities etc.

The financial effects of Covid having been widely felt, for the first time it is necessary to report that the district has a debtor totalling £0.8k. However, this is subject to an approved deferral, so there is confidence this amount will be paid.

The district has no specific external financial liabilities, except for ongoing payments for services provided/business rates.

No capital assets were purchased nor disposed of during the year under review.

The value of badge stocks has fallen, although perhaps not quite as much as would be expected in a 'normal' operational year. It is still the intention to sell off stocks of obsolete badges as circumstances permit, recognising that this will not be for market value.

There were no payments from the District Jamboree, District Network and Ravens Band accounts and only two payments from the District Gang Show account, the larger of these being the payment of the show donations to the Frenchay Nuro Unit Fund. The Executive reaffirmed the intention that the Jamboree account be used to support those attending the rescheduled 2022 event and the Gang Show account to 'pump prime' the next show.

Also the Virgin Money deposit account has not been drawn upon over this year, interest gained has decreased due to the reduction in the interest percentage paid, which was much in line with the practice across the banking sector.

2020 saw the establishing of a formal reserves policy, essentially retaining at least an average of three years reserve covering non deferrable costs, anticipated to be in the region of £12k. The 'Remediation' fund has been increased to £20k against the need to vacate and clear the Eastwinds site due to termination of lease or the district wishing to vacate the site in the future.

Whilst it is hoped that the Covid situation will ease during 2020-21 the District Executive will adopt a prudent financial attitude to provide support across the district in the future.

I end with my usual sincere thanks to all who have kept accounts over the year, enabling the timely production of these accounts.

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 2021.

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.

(signed) **Russell Smith**
Date: **25/05/2021**