

HAWK DISTRICT SCOUT COUNCIL

**REPORT AND ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2024**

TRUSTEES Ex-Officio	District Commissioner District Chairman District Secretary District Treasurer Explorer Scout Commissioner Youth Commissioner Network Commissioner	Mrs Julie Stacey Mr Ian Rowney Mrs Nicola Garrard Mr Mike Henwood Mr Peter Knott Mr Dan Cooper Mrs Heather Murray
TRUSTEES Elected	Mr Mat Caney Mr Ian Wright	Mr Tim Pike
TRUSTEES Nominated	Miss Victoria Edwards	
TRUSTEES Co-opted	--	
TRUSTEES Investments	District Chairman District Treasurer	District Secretary
TRUSTEES Scout Centre	District Chairman District Treasurer	
FINANCE SUB COMMITTEE	District Chairman District Commissioner	District Treasurer
AUDITOR	Mr James Darville MAAT	
BANKERS (General)	Barclays Bank plc, Commercial Road, Portsmouth, Hants Lloyds Bank plc, West Street, Havant, Hants NatWest Bank plc, West Street, Havant, Hants PayPal (incl Zettle by PayPal) GoCardless Stripe	
INVESTMENT BANKERS	CCLA Investment Management Ltd, 1 Angel Lane, London CAF Bank, Kings Hill Avenue, Kings Hill, West Malling, Kent	
District Registration number with the Scout Association		12015
Charity Registration number with Charity Commission		1005128
Contact name and address		Mr Mike Henwood 45 Elmleigh Road Havant Hants

HAWK DISTRICT SCOUT COUNCIL

**Statement of Financial Activities Summary for the year ended 31st March 2024**

	2023/24 General Funds £	2023/24 Activity Funds £	2023/24 Total £	2022/23 Total £
TOTAL INCOMING RESOURCES (page 3)	66,054.49	164.51	66,219.00	57,505.25
TOTAL RESOURCES EXPENDED (page 4)	71,746.68	0.00	71,746.68	64,396.11
	-5,692.19	164.51	-5,527.68	-6,890.86
Transfer of Waterloooville District cash assets	20,558.37	0.00	20,558.37	0.00
Transfer of Attenborough Explorers cash assets	1,525.53	0.00	1,525.53	0.00
Transfer of Armstrong Explorers cash assets	1,344.51	0.00	1,344.51	0.00
Transfer of Dora Explorers cash assets	1,288.59	0.00	1,288.59	0.00
TRANSFERS BETWEEN FUNDS	0.00	0.00	0.00	0.00
NET INCOMING/(OUTGOING) RESOURCES	19,024.81	164.51	19,189.32	-6,890.86
Gains/(losses) on investment assets				
Realised	0.00	0.00	0.00	0.00
Unrealised	0.00	0.00	0.00	0.00
Revaluation of tangible fixed assets	0.00	0.00	0.00	0.00
NET MOVEMENT IN FUNDS	19,024.81	164.51	19,189.32	-6,890.86
FUND BALANCES BROUGHT FORWARD	127,294.11	3,996.85	131,290.96	138,181.82
FUND BALANCES CARRIED FORWARD	146,318.92	4,161.36	150,480.28	131,290.96

HAWK DISTRICT SCOUT COUNCIL

**Statement of Financial Activities for the year ended 31st March 2024**

INCOMING RESOURCES	Notes	2023/24	2023/24	2023/24	2022/23
		General Funds	Activity Fund	Total	Total
		£	£	£	£
Membership subscriptions		78,613.00		78,613.00	23,359.30
Less: Payable		<b>-72,930.00</b>		<b>-72,930.00</b>	<b>-21,972.95</b>
		<u>5,683.00</u>		<u>5,683.00</u>	<u>1,386.35</u>
<b>INVESTMENT INCOME</b>					
Bank interest		8.29	0.00	8.29	2.27
Treasury Stock interest		1,751.68	164.51	1,916.19	380.08
		<u>1,759.97</u>	<u>164.51</u>	<u>1,924.48</u>	<u>382.35</u>
<b>DONATIONS</b>					
General fund		827.37	0.00	827.37	99.37
Gift Aid		621.80	0.00	621.80	0.00
Active Support account		0.00	0.00	0.00	0.00
Activity fund		0.00	0.00	0.00	0.00
Capital fund		0.00	0.00	0.00	0.00
		<u>1,449.17</u>	<u>0.00</u>	<u>1,449.17</u>	<u>99.37</u>
<b>ACTIVITIES</b>					
General fund		15,352.89	0.00	15,352.89	1,927.50
Centenary Camp		0.00	0.00	0.00	0.00
Training courses		0.00	0.00	0.00	0.00
Active Support account		0.00	0.00	0.00	0.00
		<u>15,352.89</u>	<u>0.00</u>	<u>15,352.89</u>	<u>1,927.50</u>
<b>SALES AND FUND RAISING</b>					
Scout Shop sales		34,350.57	0.00	34,350.57	28,626.18
Badge sales		0.00	0.00	0.00	1,416.95
General fund		42.14	0.00	42.14	182.00
Bargain Shop surplus		0.00	0.00	0.00	0.00
		<u>34,392.71</u>	<u>0.00</u>	<u>34,392.71</u>	<u>30,225.13</u>
<b>OTHER INCOMING RESOURCES</b>					
Scout Centre rent		739.50	0.00	739.50	443.50
Group loan repayments		2,808.00	0.00	2,808.00	0.00
Sponsorship		0.00	0.00	0.00	0.00
General fund		3,869.25	0.00	3,869.25	35.00
Active Support membership		0.00	0.00	0.00	0.00
Active Support account		0.00	0.00	0.00	0.00
		<u>7,416.75</u>	<u>0.00</u>	<u>7,416.75</u>	<u>478.50</u>
<b>TOTAL INCOMING RESOURCES</b>		<b>66,054.49</b>	<b>164.51</b>	<b>66,219.00</b>	<b>34,499.20</b>

HAWK DISTRICT SCOUT COUNCIL

**Statement of Financial Activities for the year ended 31st March 2024**

<b>RESOURCES EXPENDED</b>	Notes	2023/24 General Funds	2023/24 Activity Fund	2023/24 Total	2022/23 Total
		£	£	£	£
<b>SCOUT CENTRE</b>					
Rent,rates and water		3,004.33	0.00	3,004.33	43.52
Light, heat & Telecoms		2,560.56	0.00	2,560.56	802.42
Insurance		2,914.15	0.00	2,914.15	1,677.85
Repairs and renewals		1,434.57	0.00	1,434.57	5,361.62
		<b>9,913.61</b>	<b>0.00</b>	<b>9,913.61</b>	<b>7,885.41</b>
<b>DONATIONS</b>					
General fund		0.00	0.00	0.00	0.00
Active Support accounts		0.00	0.00	0.00	0.00
		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>ACTIVITIES</b>					
General fund		22,642.71	0.00	22,642.71	4,096.81
Centenary Camp		0.00	0.00	0.00	691.67
Training expenses		178.45	0.00	178.45	850.18
Active Support account		0.00	0.00	0.00	0.00
		<b>22,821.16</b>	<b>0.00</b>	<b>22,821.16</b>	<b>5,638.66</b>
<b>SALES AND FUND RAISING EXPENSES</b>					
General fund		0.00	0.00	0.00	0.00
Scout Shop cost of sales		28,444.67	0.00	28,444.67	20,376.68
Badge cost of sales		0.00	0.00	0.00	2,052.25
		<b>28,444.67</b>	<b>0.00</b>	<b>28,444.67</b>	<b>22,428.93</b>
<b>ADMINISTRATION EXPENSES</b>					
Other District costs		10,278.43	0.00	10,278.43	1,364.06
Scout Shop		250.11	0.00	250.11	1,348.73
Badges		0.00	0.00	0.00	312.85
Active Support account		0.00	0.00	0.00	0.00
		<b>10,528.54</b>	<b>0.00</b>	<b>10,528.54</b>	<b>3,025.64</b>
<b>TRUSTEES' EXPENSES</b>					
District Chairman		38.70	0.00	38.70	0.00
District Treasurer		0.00	0.00	0.00	3.50
District Secretary		0.00	0.00	0.00	0.00
		<b>38.70</b>	<b>0.00</b>	<b>38.70</b>	<b>3.50</b>
<b>OTHER EXPENDITURE</b>					
Grants		0.00	0.00	0.00	0.00
Group loans		0.00	0.00	0.00	0.00
		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL RESOURCES EXPENDED</b>		<b>71,746.68</b>	<b>0.00</b>	<b>71,746.68</b>	<b>38,982.14</b>

HAWK DISTRICT SCOUT COUNCIL

**Balance Sheet as at 31st March 2024**

	Notes	31st March 2024 £	31st March 2023 £	
<b>FIXED ASSETS</b>				
Tangible assets	2	0.00	0.00	
Investments (at cost)	3	<u>0.00</u>	<u>0.00</u>	
		0.00	0.00	
<b>CURRENT ASSETS</b>				
Stocks	6	13,460.08	13,621.04	
Debtors	4	2,086.75	758.87	
Cash at bank and in hand	5	<u>135,018.51</u>	<u>124,268.24</u>	
		150,565.34	138,648.15	
Less: CURRENT LIABILITIES				
Amounts due within one year	7	<u>-85.06</u>	<u>-466.33</u>	
<b>NET CURRENT ASSETS</b>		150,480.28	138,181.82	
Less: LONG TERM LIABILITIES				
Amounts due after more than one year		<u>0.00</u>	<u>0.00</u>	
<b>NET ASSETS</b>		<u>150,480.28</u>	<u>138,181.82</u>	
<b>Represented by:-</b>				
<b>FUNDS</b>				
General Funds	General account	10	146,318.92	134,232.38
Restricted Funds	Activity fund	10	<u>4,161.36</u>	<u>3,949.44</u>
			<u>150,480.28</u>	<u>138,181.82</u>

Approved by the Trustees on *15 May 2024* and signed on their behalf by

District Chairman

District Treasurer

The notes on pages 7 and 8 form part of these accounts.

**Independent Examiner's Report to the Trustees of the Hawk District Scout Council**

I report to the trustees on my examination of the accounts of the Hawk District for the year ended 31st March 2024.

**Responsibilities and basis of report**

As the charity trustees of the Hawk District Scout Council 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 Hawk District 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 Hawk District as required by section 130 of the Act; or
2. the accounts do not accord with those records.

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: 

Name: JAMES DARVILLE

Relevant professional qualification or membership of professional bodies (if any): MAAT

Address: 4-6 EAST STREET, HAVANT, PO9 1AQ

Date: 17/5/2024

**Notes to the Accounts for the year ended 31st March 2024**

**1. ACCOUNTING POLICIES**

a) Basis of accounting

These accounts are prepared under the historical cost convention, they have not been modified to include the revaluation of investments (in accordance with applicable accounting standards and the Statement of Recommended Practice 'Accounting for Charities') but record investments at cost, as consistent with previous years.

b) Stocks of badges and consumable items have been valued at the lower of cost and net realisable value.

**2. TANGIBLE FIXED ASSETS**

Tangible fixed assets including various tents and trophies, District trophies and Scout Centre furniture were treated as revenue items and recorded through the income and expenditure account in the year in which they were purchased.

**3. INVESTMENTS**

The District no longer has any investment bonds.

<u>Capital Fund</u>	<u>Cost</u>	<u>Nominal Value</u>	<u>Market Price</u>	<u>Market Value</u>
Treasury stocks	0.00	0.00		0.00
Total	0.00	0.00		0.00

**4. DEBTORS**

	31st March 2024 £	31st March 2023 £
Trade debtors	821.75	758.87
Membership fees	1,265.00	0.00
Prepayments	0.00	0.00
	<u>2,086.75</u>	<u>758.87</u>

**5. CASH AT BANK AND IN HAND**

Bank Current Accounts	30,046.15	19,507.80
COIF & CAF Deposit Accounts	104,922.36	104,710.44
Cash in Hand	50.00	50.00
	<u>135,018.51</u>	<u>124,268.24</u>

**6. STOCKS**

Scout Shop stock	13,460.08	13,621.04
Stationery	0.00	0.00
Badges stock	0.00	2,733.68
	<u>13,460.08</u>	<u>16,354.72</u>

HAWK DISTRICT SCOUT COUNCIL

**Notes to the Accounts for the year ended 31st March 2023**

**7. LIABILITIES: Amounts falling due within one year**

	31st March 2024	31st March 2023
	£	£
Creditors: Scout shop, badges and Scouting activities.	85.06	466.33

**8. TRUSTEES' REMUNERATION AND EXPENSES**

Remuneration paid to Trustees, if any	NIL	NIL
Expenses reimbursed to Trustees	0.00	0.00
Number of Trustees reimbursed	0.00	0.00
Nature of expenses reimbursed: Postage and stationery		

**9. INDEPENDENT EXAMINER'S FEES**

Examiner's fees	NIL	NIL
Fees for other services	NIL	NIL

**10. FUND RECONCILIATION**

	Balance B/fwd	Additions	Reductions	Transfers between funds	Balance C/fwd
	£	£	£	£	£
General Account	127,294.11	66,054.49	71,746.68	24,717.00	146,318.92
Activity Fund	3,996.85	164.51	0.00	0.00	4,161.36
<b>Total Funds</b>	<u>131,290.96</u>	<u>66,219.00</u>	<u>71,746.68</u>	<u>24,717.00</u>	<u>150,480.28</u>
<b>TOTAL FUNDS</b>	<u>131,290.96</u>	<u>66,219.00</u>	<u>71,746.68</u>	<u>24,717.00</u>	<u>150,480.28</u>



You may choose to include additional information, where relevant, about:

Policies and procedures adopted for:  
a) the induction and training of trustees;  
b) trustee' consideration of major risks and the systems and procedures to manage them

The District is managed by the District Trustee Board, the members of which are the 'Charity Trustees' of the Scout Group 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 Trustee Board consists of the Chair, Treasurer and 6 Trustees.

Members of the Trustee Board complete Being a Scouts Trustee learning within the first 5 months of joining the Board.

This Group Trustee Board exists to make sure the charity is well-managed, risks are assessed and mitigated, buildings and equipment are in good working order, and everyone follows legal requirements and the organisation's policies and rules. Their support helps other volunteers run high-quality and safe programmes that gives young people skills for life.

**Section B**

**Structure, governance and management (continued)**

**Risk and Internal Control (1)**

The District Trustee Board 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.

**Risk and Internal Control (2)**

The group has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss, these include 2 signatories for all payments and a comprehensive insurance policies to ensure that insurable risks are covered.

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Section C	Objectives and activities
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<p>Summary of the objects of the charity set out in its governing document</p>	<p><b>The Purpose of Scouting</b> Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.</p> <p><b>The Values of Scouting</b> As Scouts we are guided by these values:  <b>Integrity</b> - We act with integrity; we are honest, trustworthy and loyal.  <b>Respect</b> - We have self-respect and respect for others.  <b>Care</b> - We support others and take care of the world in which we live.  <b>Belief</b> - We explore our faiths, beliefs and attitudes.  <b>Co-operation</b> - We make a positive difference; we co-operate with others and make friends.</p> <p><b>The Scout Method</b> Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting and:  - enjoy what they are doing and have fun  - take part in activities indoors and outdoors  - learn by doing  - share in spiritual reflection  - take responsibility and make choices  - undertake new and challenging activities  - make and live by their Promise.</p>
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<p>Summary of the main activities in relation to these objects</p>	
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Additional details of the objectives and activities (optional information but encouraged as best practice)

<p>You <b>may choose</b> to include further statements, where relevant, about:</p> <ul style="list-style-type: none"> <li>• policy on grantmaking;</li> <li>• contribution made by volunteers;</li> <li>• policy on investments.</li> </ul>	
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<p>Public benefit statement</p>	<p>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.</p>
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Section D	Achievements and performance
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<p>Summary of the main achievements of the charity during the year</p>	
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Section E	Financial Review
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Brief statement of the charity's policy on reserves	<p><b>Reserves Policy</b> The District policy on reserves is to hold sufficient resources to continue the charitable activities of the group should income and fundraising activities fall short. The District Trustee Board considers that the group should hold a sum equivalent to 12 months running costs, circa £20K.</p> <p>The District held reserves of approximately £140K against this at year end. This is above the level required for operating expenses.</p>
Quantify and explain any designations	

Details of any funds materially in deficit (circumstances plus steps to eliminate)	
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Further financial review details (optional information)

<p>You <b>may choose</b> to include additional information, where relevant, about:</p> <ul style="list-style-type: none"><li>• the charity's principal sources of funds (including any fundraising);</li><li>• how expenditure has supported the key objectives of the charity;</li><li>• investment policy and objectives;</li></ul>	<p><b>Investment Policy</b></p> <p>The District Trustee Board regularly monitors the levels of bank balances and the interest rates received to ensure the group obtains maximum value and income from its banking arrangements. Occasionally this may involve using an account that requires a period of notice before funds may be withdrawn, before doing so the District Trustee Board considers the cash flow requirements.</p>
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Section F	Other Optional Information
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Plans for future periods (details of any significant activities planned to achieve them)	
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Section G	Declaration
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The trustees declare that they have approved the trustees' report above

Signed on behalf of the charity's trustees

Signature(s)	<i>I Rowney</i>	<i>N Garrard</i>	
Full name(s)	Ian Rowney	Nicky Garrard	

Position (eg Secretary, Chair)

Chair	Secretary
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Date

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