

**East Somerset District Scout Council  
Report & Accounts for the year ended  
31<sup>st</sup> March 2023**

**East Somerset District Scout Council**  
**Report & Accounts for year ended**  
**31<sup>st</sup> March 2023**

**PRESIDENT:** Wes Read

**TRUSTEES:** *Ex-Officio - Appointment*

	Name
District Chairman	Tim Rutherford
District Commissioner	David Froude
District Commissioner	Heather Pitts
District Secretary	John Myers
District Treasurer	Pam Burch
District Explorer Scout Commissioner	Pete Ward
District Explorer Scout Commissioner	Jan Doyle
District Commissioner Network	Vacant
District Commissioner Youth	Vacant

**TRUSTEES:** *Elected*

Adrian Ashford  
Michael James  
Chris Jones  
Ray Marsh  
Howard Russell  
Bob Simpson

**TRUSTEES:** *Co-opted*

Assistant District Commissioner - Communications	Paul Bentley
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**TRUSTEES:** *Nominated - Appointment*

Appointments Chairman	Barbara Colby
Appointments Secretary	John Myers

**BANKERS:** Barclays Yeovil

District Registration Number with the Scout Association 15117

Charity Registration Number 308238

Principle Address: H. Pitts  
57 Preston Road,  
Yeovil  
Somerset  
BA20 2BW

## East Somerset District Scout Council

### Trustees Annual Report for the year ended 31<sup>st</sup> March 2023

#### Major Activities and Achievements in the Period

The District has again experienced growth and maintained a stable number of young people, adult leaders and helpers joining the Scout Movement. The District has been able to deliver a consistent and active programme of events and activities.

It gives me great pleasure on behalf of the Trustees to thank all of you for maintaining this District in such a healthy state.

Once more we can confirm that District finances are sound and that we maintain sufficient funds to meet our financial commitments, The Trustees regularly carry out financial risk assessments and continue to rate these risks as being minimal in respect of our viability. At the period end the International Support Fund income reserve amounted to £14227.

The Mission Statement of East Somerset District is:-

"To offer a varied programme of events and challenges to its Members; these being organised by fully trained and experienced leaders in order to fulfil the Aims and Methods of the Scout Association."

The District is a Trust established under rules which are common to all Districts. Trustees are appointed in accordance with the Policy, Organisation and Rules of the Scout Association.

These accounts have been drawn up on the receipts and payments basis in accordance with the Statement of Recommended Practice, *Accounting and Reporting by Charities*, and are in compliance with the Charities Act 2011.

Approved by the Trustees on the 24 September, 2023 and signed on their behalf by:-

Timothy F. Rutherford

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## East Somerset District Scout Council

### Accounting Policies for the year ended 31 March 2023

#### Designated Funds

Training Fund	- used solely for training purposes
Sally Still/ St George's Fund	- providing contributions towards uniform, camps etc. for low income families
International Support Fund	- for World Jamboree attendees
Capital Project Fund	- for the purchase of capital items
Tetbury Campsite	- for the running of the Tetbury Campsite
Frome Scouts Rifle & Archery	- for the running of the Frome Scouts Rifle & Archery
Events	- for the running of District Events

#### Shop Stock

Shop Stock has been valued at cost price

#### Netting Off Income and Expenditure

Certain event items have the expenses and income netted off to give either a net income or expenditure figure in the accounts.

#### Non-Monetary Assets

During the year it was agreed at the executive that as the accounts are prepared on a simple receipts and payments basis with equipment purchases in the year of acquisition included as payments. A full list of all non-monetary items will no longer be included in these accounts. A separate list of assets held at each site is maintained by the executive.

## East Somerset District Scout Council

### Receipts & Payments Account Summary for the year ended 31 March 2023

	This Year General	This Year Designated	This Year Total	Last Year Total
	£	£	£	£
Total receipts for the period	31,576	27,508	59,084	36,250
Total payments for the period	<u>(17,200)</u>	<u>(38,372)</u>	<u>(55,572)</u>	<u>(22,462)</u>
 Net receipts (payments) for the Period	 14,376	 (10,864)	 3,512	 13,788
Transfer between Funds	(3,750)	3,750	-	-
Transfer from Shop Funds	5,000	-	5,000	3,000
 Cash, bank and similar funds brought forward	 <u>46,839</u>	 <u>90,828</u>	 <u>137,667</u>	 <u>120,879</u>
Cash, bank and similar funds carried forward	<u>62,465</u>	<u>83,714</u>	<u>146,179</u>	<u>137,667</u>

The above account and accompanying statement(s) of assets and liabilities were approved by the Trustees on 24 September 2023, and signed on their behalf by

Tim Rutherford

## East Somerset District Scout Council

### Receipts for the year ended 31 March 2023

	This Year <i>General</i>	This Year <i>Designated</i>	This Year <i>Total</i>	Previous Year <i>Total</i>
	£	£	£	£
<b>MEMBERSHIP SUBSCRIPTIONS</b>				
2023/24	99,275	-	99,275	92,678
2022/23	5,989	-	5,989	-
Less subscriptions paid to county	<u>(92,450)</u>	-	<u>(92,450)</u>	<u>(84,432)</u>
	12,814	-	12,814	8,246
<b>INVESTMENT INCOME RECEIVED</b>				
Bank Interest	12	101	113	15
Scout Assoc. Short Term Investment	189	-	189	135
Loan Repayment	320	-	320	340
Donation	500	-	500	-
Refunds	-	200	200	-
Cheques not cashed	-	-	-	90
District	16	-	16	37
Cubs	-	5,060	5,060	1,440
Beavers	-	2,450	2,450	-
Scouts	-	11,827	11,827	1,763
Canoeing	772	210	982	1,135
Tedbury Campsite (Page 15)	-	5,982	5,982	14,851
Sundry income	120	46	166	126
Insurance recovered	-	-	-	149
Group Closed	542	-	542	317
Rifle Shooting and Archery	1,748	1,632	3,380	1,269
District Explorer Scouts (Page 13)	<u>14,543</u>	<u>-</u>	<u>14,543</u>	<u>6,337</u>
<b>TOTAL RECEIPTS</b>				
<b>FOR THE YEAR</b>	<b><u>31,576</u></b>	<b><u>27,508</u></b>	<b><u>59,084</u></b>	<b><u>36,250</u></b>

## East Somerset District Scout Council

### Payments for the year ended 31 March 2023

	This Year General £	This Year Designated £	This Year Total £	Previous Year Total £
Insurance	194	-	194	675
Donations & Gifts	30	-	30	81
Tedbury Campsite (Page 15)	-	9,068	9,068	2,793
Rifle shooting & Archery	1,376	1,692	3,068	1,575
District	282	612	894	776
Beavers	590	1,583	2,173	1,162
Cubs	282	4,317	4,599	-
Scouts	-	8,348	8,348	4,067
Canoeing	347	135	482	2,098
District Explorer Scouts (Page 13)	10,392	-	10,392	6,733
Admin & Sundry Expenses	-	120	120	480
District Team Expenses	1,094	-	1,094	86
Bank Charges	161	-	161	137
Leader Training courses & books	45	417	462	96
Licences & Website	1,067	-	1,067	1,106
Equipment	1,340	-	1,340	237
Loan	-	-	-	360
Subsidies	-	<u>12,080</u>	<u>12,080</u>	-
<b>TOTAL PAYMENTS FOR THE YEAR</b>	<u><b>17,200</b></u>	<u><b>38,372</b></u>	<u><b>55,572</b></u>	<u><b>22,462</b></u>

## East Somerset District Scout Council

Statement of Assets & Liabilities 31 March 2023

	This Year General £	This Year Designated £	This Year Total £	Previous Year Total £
<b><u>MONETARY ASSETS</u></b>				
<b>Cash, bank and similar Funds</b>				
<b>Bank Current Accounts</b>				
Bank Current Account	32,210	-	32,210	20,924
Leader Training Fund	-	2,216	2,216	1,483
Consolidated Explorer Scouts	13,700	-	13,700	9,549
Tedbury Campsite	-	32,520	32,520	35,606
Frome Scouts Rifle & Archery	-	315	315	880
Events	-	3,191	3,191	1,358
<b>Bank Deposit Accounts</b>				
Sally Still/St Georges Fund	-	12,731	12,731	10,483
Capital Project Fund	-	18,514	18,514	18,474
International Support Fund	-	14,227	14,227	22,544
<b>Investment Accounts</b>				
The Scout Association Short				
Term Investment Service	<u>16,555</u>	<u>-</u>	<u>16,555</u>	<u>16,366</u>
	<u>62,465</u>	<u>83,714</u>	<u>146,179</u>	<u>137,667</u>
<b>Other Monetary Assets</b>				
Outstanding Capitation Fees due				
From Groups	1,705	-	1,705	5,989
Float - Archery Club	38	-	38	38
Loan due from 1 <sup>st</sup> Coleford	3,290	-	3,290	3,290
Loan due from North Mendip	<u>-</u>	<u>-</u>	<u>-</u>	<u>320</u>
 <b>CONTINGENT LIABILITIES AND FUTURE OBLIGATIONS</b>				
Capitation fees overpaid			<u>20</u>	<u>Nil</u>

# East Somerset District Scout Council

for the year ended 31 March 2023

## INTERNATIONAL SUPPORT FUND

	This Year to 31/03/23 £	Previous Year to 31/03/22 £
Opening Balance 1 <sup>st</sup> April 2022	22,544	22,541
<b>RECEIPTS</b>		
From General Account	3,250	-
Refunds	200	-
Interest	<u>33</u>	<u>3</u>
	<u>26,027</u>	<u>22,544</u>
<b>PAYMENTS</b>		
Subsidies	11,800	-
To Somerset County Scouts	-	-
Admin fees	<u>-</u>	<u>-</u>
	<u>11,800</u>	<u>-</u>
Balance carried forward 31 <sup>st</sup> March 2023	<u>14,227</u>	<u>22,544</u>
	<u>26,027</u>	<u>22,544</u>

# East Somerset District Scout Council

for the year ended 31 March 2023

## SCOUT ASSOCIATION SHORT TERM INVESTMENT SERVICE

	This Year to 31/03/23	Previous Year to 31/03/22
	£	£
Opening Balance 1 <sup>st</sup> April 2022	16,366	16,231
<b>RECEIPTS</b>		
Interest	<u>189</u>	<u>135</u>
Balance carried forward 31 <sup>st</sup> March 2023	<u>16,555</u>	<u>16,366</u>

## East Somerset District Scout Council

for the year ended 31 March 2023

### SALLY STILL/ST GEORGE'S FUND

	This Year to 31/03/23	Previous Year to 31/03/22
	£	£
Opening Balance 1 <sup>st</sup> April 2022	10,483	10,482
<b>RECEIPTS</b>		
From General Account	2,500	-
Interest	<u>28</u>	<u>1</u>
	<u>13,011</u>	<u>10,483</u>
<b>PAYMENTS</b>		
Subsidies	280	-
Balance Carried Forward 31 <sup>st</sup> March 2023	<u>12,731</u>	<u>10,483</u>
	<u>13,011</u>	<u>10,483</u>

# East Somerset District Scout Council

for the year ended 31 March 2023

## CAPITAL PROJECT FUND

	This Year to 31/03/23	Previous Year to 31/03/22
	£	£
Opening Balance 1 <sup>st</sup> April 2022	18,474	18,472
<b>RECEIPTS</b>		
From General Fund	-	-
Interest	<u>40</u>	<u>2</u>
	<u>18,514</u>	<u>18,472</u>
<b>PAYMENTS</b>		
Website	-	-
Balance Carried Forward 31 <sup>st</sup> March 2023	<u>18,514</u>	<u>18,474</u>
	<u>18,514</u>	<u>18,474</u>

# East Somerset District Scout Council

for the year ended 31 March 2023

## LEADER TRAINING FUND

	This Year to 31/03/23 £	Previous Year to 31/03/22 £
Opening Balance 1 <sup>st</sup> April 2022	1,483	1,939
<b>RECEIPTS</b>		
From General Account	1,250	-
PL/APL W/E	-	-
	<u>2,733</u>	<u>1,939</u>
<b>PAYMENTS</b>		
Training Material	67	26
Young Leaders	350	70
Rifle & Archery	100	360
Balance Carried Forward 31 <sup>st</sup> March 2023	<u>2,216</u>	<u>1,483</u>
	<u>2,733</u>	<u>1,939</u>

## East Somerset District Scout Council

for the year ended 31 March 2023

### CONSOLIDATED DISTRICT EXPLORER SCOUT ACCOUNTS

(Camelot, Frome & Mendip, King Ina, Evercreech, The Levels & The Bruers)

	This Year to 31/03/23 £	Previous Year to 31/03/22 £
Opening Balance 1 <sup>st</sup> April 2022	9,549	9,945
<b>RECEIPTS</b>		
Grant	2,052	-
Interest	8	-
Events	5,010	1,720
Subs	5,253	3,404
Fundraising/Donations	1,165	943
Uniform	45	270
Other	30	-
Transfer in The Bruers	<u>980</u>	<u>-</u>
	<u>24,092</u>	<u>16,282</u>
<b>PAYMENTS</b>		
Activities	1,765	1,072
Events	3,993	1,854
Hall Hire & utilities	349	130
Uniform	296	309
Badges	161	475
Capitation	2,174	2,198
Vikings closure - transfer to General Funds	-	317
Training	390	-
Equipment	887	-
Bank Charges	66	-
Other	311	378
Balance Carried Forward 31 <sup>st</sup> March 2023	<u>13,700</u>	<u>9,549</u>
	<u>24,092</u>	<u>16,282</u>

## East Somerset District Scout Council

for the year ended 31 March 2023

### FROM SCOUTS RIFLE/ARCHERY ACCOUNT

	This Year to 31/03/23 £	Previous Year to 31/03/22 £
Opening Balance 1 <sup>st</sup> April 2022	880	304
<b>RECEIPTS</b>		
Subs & Hoodies	420	-
Courses & Fees	180	600
Other	<u>65</u>	<u>170</u>
	<u>1,545</u>	<u>1,074</u>
<b>PAYMENTS</b>		
Courses & fees	565	-
Storage	-	45
Equipment	340	65
Hoodies & Neckers	-	84
Rent	325	-
Balance Carried Forward 31 <sup>st</sup> March 2023	<u>315</u>	<u>880</u>
	<u>1,545</u>	<u>1,074</u>

## East Somerset District Scout Council

for the year ended 31 March 2023

### TEDBURY CAMPSITE ACCOUNT

	This Year to 31/03/23 £	Previous Year to 31/03/22 £
Opening Balance 1 <sup>st</sup> April 2022	35,606	23,548
<b>RECEIPTS</b>		
District Fees	1,546	425
Other Fees	4,066	2,569
Evening District	370	190
Covid 19 Grants Mendip DC	-	<u>11,667</u>
	<u>41,588</u>	<u>38,399</u>
<b>PAYMENTS</b>		
Water System	1,415	40
Generator Fuel	75	-
Mower Insurance	199	191
Mower Maintenance	561	119
Brush Cutter Costs	1,129	17
Campsite Maintenance	515	283
Insurance	1,557	1,466
Rent & Rates	250	253
Toilet Block	422	216
Trailer	2,670	-
Cub Hut	164	178
Work party	111	-
Other	-	30
Balance Carried Forward 31 <sup>st</sup> March 2023	<u>32,520</u>	<u>35,606</u>
	<u>41,588</u>	<u>38,399</u>

# East Somerset District Scout Council

for the year ended 31 March 2023

## EVENTS ACCOUNT

	This Year to 31/03/23 £	Previous Year to 31/03/22 £
Opening Balance 1 <sup>st</sup> April 2022	1,358	1,079
<b>RECEIPTS</b>		
Cash	9	-
Float returned	37	-
Archery	967	-
Canoeing	210	321
District	-	37
Scouts	11,827	1,763
Beavers	2,450	-
Cubs	<u>5,060</u>	<u>1,440</u>
	<u>21,918</u>	<u>4,640</u>
<b>PAYMENTS</b>		
Archery	362	-
Transfer to General Account	3,250	-
Reimburse for cheque	120	-
Canoeing	135	321
District	612	-
Scouts	8,348	1,799
Beavers	1,583	1,162
Cubs	4,317	-
Balance Carried Forward 31 <sup>st</sup> March 2023	<u>3,191</u>	<u>1,358</u>
	<u>21,918</u>	<u>4,640</u>

**East Somerset District Scout Shop**  
**(Includes Badge Account)**

For the year ended 31/03/23

	This Year to 31/03/23 £	Previous Year to 31/03/22 £
Balance brought forward 1 <sup>st</sup> April 2022	3,394	3,899
<b>RECEIPTS</b>		
Sales	33,184	31,624
Money paid into wrong account	<u>215</u>	<u>-</u>
	36,793	35,523
<b>PAYMENTS</b>		
Stock Purchases	25,681	27,548
Insurance	352	-
Electricity	559	538
Rent	60	60
Postage	607	628
Stationery	69	53
Small items of equipment & fittings	118	131
Other	54	118
Burglar Alarm Maintenance	<u>20</u>	<u>53</u>
<b>TOTAL PAYMENTS</b>	27,520	29,129
Transfer to District Funds	<u>5,000</u>	<u>3,000</u>
Balance carried forward 31 <sup>st</sup> March 2023	<u>4,273</u>	<u>3,394</u>

**East Somerset District Scout Shop  
(Includes Badge Account)**

For the year ended 31/03/23

	This Year	Previous Year
	31/03/23	31/03/22
	£	£

**Statement of Assets & Liabilities  
As at 31 March 2023**

**MONETARY ASSETS**

Cash, Bank and similar funds

Bank Account	4,233	3,261
Cash in hand	-	93
Cash Float	<u>40</u>	<u>40</u>
	<b>4,273</b>	<b>3,394</b>

**OTHER MONETARY ASSETS**

Debts due to Scout Shop (Accounts O/S)	<u>2,251</u>	<u>3,448</u>
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**NON-MONETARY ASSETS** Assets for Charity's own use

Stock in Yeovil	21,720	25,896
Stock in Frome	<u>969</u>	<u>1,083</u>
	<b><u>22,689</u></b>	<b><u>26,979</u></b>

**LIABILITIES** Those due within one year

Expenses incurred not yet invoiced -		
Stock Invoices	-	-
Annual Rent	<u>60</u>	<u>60</u>

# **Independent Examiner's Report to the Trustees of the East Somerset District Scout Council**

I report to the trustees on my examination of the accounts of the East Somerset District Scout Council for the year ended 31 March 2023, which are set out on pages 1 to 18.

## **Responsibilities and basis of report**

As the District's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the Trust'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 2011 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 which gives me cause to believe that in, any material respect:

- The accounting records were not kept in accordance with section 130 of the Charities Act; or
- The accounts did not accord with the accounting records; or
- The accounts did 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.

S.M. Bachrach F.C.A.  
Chalmers & Co (SW) Limited  
6 The Linen Yard, South Street,  
Crewkerne TA18 8AB  
25 September 2024