

East Somerset District Scout Council

**Report & Accounts for the year ended
31st March 2024**

East Somerset District Scout Council
Report & Accounts for year ended
31st March 2024

PRESIDENTS: 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

TRUSTEES: *Elected*

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

TRUSTEES: *Co-opted*

Assistant District Commissioner - Communications Paul Bentley

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 31st March 2024

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 £30,161.

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 22 September, 2024 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 2024

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. Capitation fees in and out are off to show the amount that is due to the District. The District acts as agent to collect and pass on capitation fees for HQ and County.

Non-Monetary Assets

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 the 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 2024

	This Year General	This Year Designated	This Year Total	Last Year Total
	£	£	£	£
Total receipts for the period	25,742	33,422	59,164	59,084
Total payments for the period	<u>(23,392)</u>	<u>(36,872)</u>	<u>(60,264)</u>	<u>(55,572)</u>
 Net receipts (payments) for the Period	 2,350	 (3,450)	 (1,100)	 3,512
Transfer between Funds	(16,595)	16,595	-	-
Transfer from Shop Funds	-	-	-	5,000
 Cash, bank and similar funds brought forward	 <u>62,465</u>	 <u>83,714</u>	 <u>146,179</u>	 <u>137,667</u>
Cash, bank and similar funds carried forward	<u>48,220</u>	<u>96,859</u>	<u>145,079</u>	<u>146,179</u>

The above account and accompanying statement(s) of assets and liabilities were approved by the Trustees on 22 September 2024, and signed on their behalf by

Tim Rutherford

East Somerset District Scout Council

Receipts for the year ended 31 March 2024

	This Year <i>General</i>	This Year <i>Designated</i>	This Year <i>Total</i>	Previous Year <i>Total</i>
	£	£	£	£
MEMBERSHIP SUBSCRIPTIONS				
2024/25	102,430	-	102,430	99,275
2023/24	1,705	-	1,705	5,989
Less subscriptions paid to county	<u>95,155</u>	-	<u>(95,155)</u>	<u>(92,450)</u>
	8,980	-	8,980	12,814
INVESTMENT INCOME RECEIVED				
Bank Interest	11	711	722	113
Scout Assoc. Short Term Investment	40	-	40	189
Loan Repayment	550	-	550	320
Donation	-	-	-	500
Refunds	-	200	200	200
Grants	-	-	-	-
District	60	-	60	16
Cubs	-	8,028	8,028	5,060
Beavers	-	3,798	3,798	2,450
Scouts	-	12,139	12,139	11,827
Canoeing	396	135	531	982
Tedbury Campsite (Page 15)	-	5,022	5,022	5,982
Sundry income	178	-	178	166
Insurance refund	106	-	106	-
Group Closed	-	-	-	542
Rifle Shooting and Archery	989	3,389	4,378	3,380
District Explorer Scouts (Page 13)	<u>14,432</u>	<u>-</u>	<u>14,432</u>	<u>14,543</u>
TOTAL RECEIPTS				
FOR THE YEAR	<u>25,742</u>	<u>33,422</u>	<u>59,164</u>	<u>59,084</u>

East Somerset District Scout Council

Payments for the year ended 31 March 2024

	This Year General £	This Year Designated £	This Year Total £	Previous Year Total £
Insurance	626	-	626	194
Donations & Gifts	-	-	-	30
Tedbury Campsite (Page 15)	-	5,153	5,153	9,068
Rifle shooting & Archery	1,115	3,199	4,314	3,068
District	278	-	278	894
Beavers	-	7,475	7,475	2,173
Cubs	-	7,164	7,164	4,599
Scouts	-	11,364	11,364	8,348
Canoeing	-	-	-	482
DofE (from ringfenced donation)	1,101	-	1,101	-
District Explorer Scouts (Page 13 exc. closure of group)	15,261	-	15,261	10,392
Admin & Sundry Expenses	177	-	177	120
District Team Expenses	152	-	152	1,094
Bank Charges	154	-	154	161
Leader Training courses & books	94	484	578	462
Licences & Website	1,198	-	1,198	1,067
Equipment	2,903	273	3,176	1,340
Loan	333	-	333	-
Subsidies	<u>-</u>	<u>1,760</u>	<u>1,760</u>	<u>12,080</u>
TOTAL PAYMENTS FOR THE YEAR	<u>23,392</u>	<u>36,872</u>	<u>60,264</u>	<u>55,572</u>

East Somerset District Scout Council
Statement of Assets & Liabilities 31 March 2024

	This Year General £	This Year Designated £	This Year Total £	Previous Year Total £
<u>MONETARY ASSETS</u>				
Cash, bank and similar Funds				
Bank Current Accounts				
Bank Current Account	37,635	-	37,635	32,210
Leader Training Fund	-	1,762	1,762	2,216
Consolidated Explorer Scouts	10,585	-	10,585	13,700
Tedbury Campsite	-	32,389	32,389	32,520
Frome Scouts Rifle & Archery	-	264	264	315
Events	-	1,226	1,226	3,191
Bank Deposit Accounts				
Sally Still/St Georges Fund	-	12,320	12,320	12,731
Capital Project Fund	-	18,737	18,737	18,514
International Support Fund	-	30,161	30,161	14,227
Investment Accounts				
The Scout Association Short				
Term Investment Service	-	-	-	16,555
	<u>48,220</u>	<u>96,859</u>	<u>145,079</u>	<u>146,179</u>
Other Monetary Assets				
Outstanding Capitation Fees due				
From Groups	1,566	-	-	1,705
Float - Archery Club	38	-	-	38
Loan due from 1 st Coleford	2,740	-	-	3,290
Loan due from Mells	<u>333</u>	-	-	<u>333</u>
 CONTINGENT LIABILITIES AND FUTURE OBLIGATIONS				
Capitation fees overpaid			<u>58</u>	<u>20</u>

East Somerset District Scout Council

for the year ended 31 March 2024

INTERNATIONAL SUPPORT FUND

	This Year to 31/03/24 £	Previous Year to 31/03/23 £
Opening Balance 1 st April 2023	14,227	22,544
RECEIPTS		
From General Account	-	3,250
From Short Term Investment Service Account	16,595	-
Refunds	200	200
Interest	<u>339</u>	<u>33</u>
	<u>31,361</u>	<u>26,027</u>
PAYMENTS		
Subsidies	1,200	11,800
Admin fees	<u>-</u>	<u>-</u>
	1,200	11,800
Balance carried forward 31 st March 2024	<u>30,161</u>	<u>14,227</u>
	<u>31,361</u>	<u>26,027</u>

East Somerset District Scout Council

for the year ended 31 March 2024

SCOUT ASSOCIATION SHORT TERM INVESTMENT SERVICE

	This Year to 31/03/24	Previous Year to 31/03/23
	£	£
Opening Balance 1 st April 2023	16,555	16,366
RECEIPTS		
Interest	<u>40</u>	<u>189</u>
	16,595	16,555
PAYMENTS		
To International Support Fund	<u>16,595</u>	<u>-</u>
Balance carried forward 31 st March 2024	<u>-</u>	<u>16,555</u>
Account now closed		

East Somerset District Scout Council

for the year ended 31 March 2024

SALLY STILL/ST GEORGE'S FUND

	This Year to 31/03/24	Previous Year to 31/03/23
	£	£
Opening Balance 1 st April 2023	12,731	10,483
RECEIPTS		
From General Account	-	2,500
Interest	<u>149</u>	<u>28</u>
	<u>12,880</u>	<u>13,011</u>
PAYMENTS		
Subsidies	560	280
Balance Carried Forward 31 st March 2024	<u>12,320</u>	<u>12,731</u>
	<u>12,880</u>	<u>13,011</u>

East Somerset District Scout Council

for the year ended 31 March 2024

CAPITAL PROJECT FUND

	This Year to 31/03/24	Previous Year to 31/03/23
	£	£
Opening Balance 1 st April 2023	18,514	18,474
RECEIPTS		
From General Fund	-	-
Interest	<u>223</u>	<u>40</u>
	<u>18,737</u>	<u>18,514</u>
PAYMENTS		
Website	-	-
Balance Carried Forward 31 st March 2024	<u>18,737</u>	<u>18,514</u>
	<u>18,737</u>	<u>18,514</u>

East Somerset District Scout Council

for the year ended 31 March 2024

LEADER TRAINING FUND

	This Year to 31/03/24 £	Previous Year to 31/03/23 £
Opening Balance 1 st April 2023	2,216	1,483
RECEIPTS		
From General Account	-	1,250
PL/APL W/E	<u>-</u>	<u>-</u>
	<u>2,216</u>	<u>2,733</u>
PAYMENTS		
Training Material	79	67
Young Leaders	375	350
Rifle & Archery	-	100
Balance Carried Forward 31 st March 2024	<u>1,762</u>	<u>2,216</u>
	<u>2,216</u>	<u>2,733</u>

East Somerset District Scout Council

for the year ended 31 March 2024

CONSOLIDATED DISTRICT EXPLORER SCOUT ACCOUNTS

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

	This Year to 31/03/24 £	Previous Year to 31/03/23 £
Opening Balance 1 st April 2023	13,700	9,549
RECEIPTS		
Grant	3,986	2,052
Interest	-	8
Events	5,344	5,010
Subs	3,868	5,253
Fundraising/Donations	1,155	1,165
Uniform	79	45
Other	-	30
Transfer in The Bruers	-	980
	<u>28,132</u>	<u>24,092</u>
PAYMENTS		
Activities	1,105	1,765
Events	5,118	3,993
Hall Hire & utilities	481	349
Uniform	333	296
Badges	143	161
Capitation	3,528	2,174
Transfer to General Funds ref group closure	2,286	-
Grant for international travel	3,201	-
Training	37	390
Equipment	850	887
Bank Charges	62	66
Other	403	311
Balance Carried Forward 31 st March 2024	<u>10,585</u>	<u>13,700</u>
	<u>28,132</u>	<u>24,092</u>

East Somerset District Scout Council

for the year ended 31 March 2024

FROM SCOUTS RIFLE/ARCHERY ACCOUNT

	This Year to 31/03/24 £	Previous Year to 31/03/23 £
Opening Balance 1 st April 2023	315	880
RECEIPTS		
Subs & Hoodies	318	420
Courses & Fees	213	180
Other	<u>165</u>	<u>65</u>
	<u>1,011</u>	<u>1,545</u>
PAYMENTS		
Courses & fees	164	565
Equipment	273	340
Hoodies & Neckers	80	-
Rent	230	325
	<u>264</u>	<u>315</u>
Balance Carried Forward 31 st March 2024	<u>1,011</u>	<u>1,545</u>

East Somerset District Scout Council

for the year ended 31 March 2024

TEDBURY CAMPSITE ACCOUNT

	This Year to 31/03/24 £	Previous Year to 31/03/23 £
Opening Balance 1 st April 2023	32,520	35,606
RECEIPTS		
District Fees	1,375	1,546
Other Fees	3,469	4,066
Evening District	-	370
Deposit Account Interest	<u>178</u>	<u>-</u>
	<u>37,542</u>	<u>41,588</u>
PAYMENTS		
Water System	1,094	1,415
Generator Fuel	17	75
Mower Insurance	220	199
Mower Maintenance	277	561
Brush Cutter Costs	54	1,129
Campsite Maintenance	280	515
Insurance	1,771	1,557
Rent & Rates	250	250
Toilet Block	502	422
Trailer	23	2,670
Cub Hut	27	164
Work party	-	111
Defib Cabinet & Insurance	538	-
Other	100	-
Balance Carried Forward 31 st March 2024	<u>32,389</u>	<u>32,520</u>
	<u>37,542</u>	<u>41,588</u>

East Somerset District Scout Council

for the year ended 31 March 2024

EVENTS ACCOUNT

	This Year to 31/03/24 £	Previous Year to 31/03/23 £
Opening Balance 1 st April 2023	3,191	1,358
RECEIPTS		
Cash	-	9
Float returned	-	37
Archery	2,693	967
Canoeing	135	210
Scouts	12,139	11,827
Beavers	3,798	2,450
Cubs	<u>8,028</u>	<u>5,060</u>
	<u>29,984</u>	<u>21,918</u>
PAYMENTS		
Archery	2,725	362
Transfer to <i>General Account</i>	-	3,250
Reimburse for cheque	-	120
Canoeing	-	135
District	-	612
Scouts	11,364	8,348
Beavers	7,475	1,583
Cubs	7,164	4,317
Young Leaders	30	-
Balance Carried Forward 31 st March 2024	<u>1,226</u>	<u>3,191</u>
	<u>29,984</u>	<u>21,918</u>

East Somerset District Scout Shop
(Includes Badge Account)

For the year ended 31/03/24

	This Year to 31/03/24 £	Previous Year to 31/03/23 £
Balance brought forward 1 st April 2023	4,273	3,394
RECEIPTS		
Sales	31,398	33,184
Money paid into wrong account	<u>48</u>	<u>215</u>
	35,719	36,793
PAYMENTS		
Stock Purchases	27,817	25,503
Insurance	392	352
Electricity	1,417	559
Rent	60	60
Postage	746	607
Stationery	33	247
Small items of equipment & fittings	-	118
Other	121	54
Burglar Alarm Maintenance	<u>126</u>	<u>20</u>
TOTAL PAYMENTS	30,712	27,520
Transfer to District Funds	<u>-</u>	<u>5,000</u>
Balance carried forward 31 st March 2024	<u>5,007</u>	<u>4,273</u>

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

For the year ended 31/03/24

	This Year	Previous Year
	31/03/24	31/03/23
	£	£

**Statement of Assets & Liabilities
As at 31 March 2024**

MONETARY ASSETS

Cash, Bank and similar funds

Bank Account	4,967	4,233
Cash in hand	-	-
Cash Float	<u>40</u>	<u>40</u>
	5,007	4,273

OTHER MONETARY ASSETS

Debts due to Scout Shop (Accounts O/S)	<u>5,529</u>	<u>2,251</u>
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NON-MONETARY ASSETS Assets for Charity's own use

Stock in Yeovil	23,760	21,720
Stock in Frome	<u>978</u>	<u>969</u>
	<u>24,738</u>	<u>22,689</u>

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 2024, 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

22 September 2024

