

# Rosyth District Scout Council

Annual Report & Financial Statements  
for the  
Year ended 31 March 2020

Charity No SC008476

## **Rosyth District Scout Council**

### **Trustees Annual Report**

#### **Year ended 31 March 2020**

The Executive Committee have pleasure in presenting their report together with the financial statements and the independent examiner's report for the year ended 31 March 2020.

#### **Name & Address**

The District's name is Rosyth District Scout Council and it may be contacted at c/o 10 The Knowe, Dalgety Bay, KY11 9SW.

#### **Constitution & Purpose**

The District is constituted in terms of the rules of the Scout Association, which is a charitable body incorporated by Royal Charter. The District is a registered Scottish charity – No SC008476. The purpose of the Scout Association is to promote Scouting which exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.

#### **Trustees**

Graham Bennett	President
Sheena Gilbert	Chair
Terry O'Neill	District Commissioner
David Allan	Treasurer (until 15 <sup>th</sup> September 2019)
Karen Armour	Treasurer (from 16 <sup>th</sup> September 2019)
Anne Field	Assistant Treasurer
Graham Gilbert	Secretary/ 46th Fife Representative
Cath Cusator	Badge Secretary
Martin Rogers	Quartermaster/ 13th Fife Representative
Gordon Stevenson	Public Relations
Angela Sussex	Assistant District Commissioner (Beaver Scouts)
Claire Fernie	Assistant District Commissioner (Cub Scouts)
David Holland	Assistant District Commissioner (Scouts)
Niall Williams	District Explorer Scout Commissioner
Melanie Williams	District Scout Network Commissioner
Catherine Ann Ness	Assistant District Commissioner (Adult Training)
Elaine Pert	Appointments Secretary
Peter Merckel	Inch Scout Active Support Representative
Jack Curry	1st Fordell Firs Representative
Helen Clark	41st Fife Representative
Iain Dick	48th Fife Representative
Stuart Pearson	66th Fife Representative
Kevin Lloyd	68th Fife Representative
Andrew Wallace	77th Fife Representative
Gemma Wilson	District Youth Advisory Group Representative (until 15 <sup>th</sup> January 2020)
Maria Davidson	District Youth Advisory Group Representative (from 16 <sup>th</sup> January 2020)

Trustees are recruited and appointed in accordance with the Policy, Organisation & Rules ("POR") of the Scout Association.

### **Activities & Achievements**

The District continues to support the work of the Scout Groups and Units offering training opportunities for adult volunteers and young leaders and offering programmes and opportunities for the youth members over and above that which the sections offer themselves.

The District Scout Section 'Holland 2019' trip took place in April 2019 and, by all accounts, this was a very successful trip and a great time was had by all involved. At the end of the event, excess monies were returned to adult members who took part and to youth participants via Groups.

Our District competitions have continued with the archery and ten pin bowling competitions in particular being very competitive and trophies were awarded to the successful units. Scout troops also competed in the Scottish National Scout camping competition. District Camp was also very popular with all age groups taking part in a very busy camp at Fordell Firs in 2019.

Plans are underway for an Explorer Scout trip within the UK (currently postponed due to Covid-19 but will hopefully take place in 2021) and for an Explorer Scout and Scout Network skiing trip to Austria in 2021.

The District strives to ensure sections are able to offer the best opportunities to our young people. We continue to invest in adult training for adventurous activities permits to ensure more young people can experience the different adventures possible. Climbing and watersports training took place during the year with further courses planned.

### **Reserves Policy**

The Trustees believe that the level of reserves held by the District continue to remain healthy and suitably sufficient to maintain the solvency of the District and support its aims. The reserves cover timing differences between receipts and payments and any unexpected items of expenditure. The available reserves allow the District to invest in facilities or activities which promote the aims of the Scout Association. The patterns of surplus and deficit for the District are impacted by timing of receipts and payments plus the impact of one-off events. For example, last year's surplus was predominantly related to income associated with the District Scouts trip to Holland which was then offset by expenditure in this financial year as the event occurred at the start of the financial year. The loss for this financial year does not look as high as might have been expected because it includes income relating to the Explorer Ski Trip which is planned to take place in 2021.

The District's overall financial position is healthy with a strong credit balance evident as has been the case over many years. At the time of writing, Covid-19 has highlighted the uncertain nature of event planning and associated cashflows. Planned camps and trips have been cancelled or postponed and monies refunded where appropriate. Despite this, there is no reason to believe that the District won't continue to display a healthy credit balance on its accounts for the future as there are no significant sums at risk at the moment.

Approved by the District Executive Committee on

And signed on its behalf by:

**Sheena Gilbert**

**Chair**

**Rosyth District Scout Council**

**Independent Examiner's Report  
Year Ended 31 March 2020**

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

I report on the financial statements of Rosyth District Scout Council ("the District") for the year ended 31 March 2020 which are set out on pages 5 to 8.

**Respective Responsibilities of Trustees and Examiner**

The District's Trustees are responsible for the preparation of the accounts in accordance with the Charities and Trustee Investment (Scotland) Act 2005 ("the Act") and the Charities Accounts (Scotland) Regulations 2006 ("the Regulations"). The District's Trustees consider that the audit requirement of Regulation 10(1)(d) does not apply. It is my responsibilities to examine the accounts as required under section 44(1)(c) of the Act and state whether particular matters have come to my attention.

**Basis of Independent Examiner's Statement**

My examination is carried out in accordance with the Regulations. An examination includes a review of the accounting records kept by the District and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanation from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

**Independent Examiner's Statement**

In connection with my examination, no matter has come to my attention: -

- (1) which give me reasonable cause to believe that in any material respect, the requirements to keep accounting records in accordance with the Regulations, and to prepare accounts which agree with the accounting records and comply with the Regulations have not been met, or
- (2) which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Kerry Phimister FCCA  
c/o Aegon UK**

**Rosyth District Scout Council**

**Receipts and Payments Accounts – Year ended 31 March 2020**

	Note	2020	2019
<b>RECEIPTS</b>			
Rebates from Region/Area & to Groups (net)	3	16.00	(213.00)
Capitation Fees to/from Region (net)	4	2,598.00	1,625.00
Inch Active Support Subs/Donations		22.10	1,139.30
Inch Active Support Fundraising	5	1,621.00	789.44
Other Income			
Badge Fund Income		2,359.38	2,812.32
Holland Trip 2019 Income		0.00	19,191.53
Blair Atholl Jamboree	6	1,100.00	900.00
District Camp	7	7,788.00	
Ski Trip		6,400.00	
Grants/Donations	8	1,000.00	500.00
Misc Income		60.00	30.20
Camp Fees	9	378.00	120.00
District Skills Day			210.88
Training course grants		1,160.00	
Investment Income			
Bank Interest		0.36	0.24
Inch Active Support Bank Interest		6.04	5.18
<b>Total Receipts</b>		<b>24,508.88</b>	<b>27,111.09</b>
<b>PAYMENTS</b>			
Badge Fund Purchases		2,043.20	2,436.56
Jamboree Payments			500.00
1st Fordell Firs		1,025.00	4,500.00
Holland Trip District Expenditure		7,684.97	10,670.79
Holland Trip Refunds	10	4,026.43	
Camp Expenses	9	608.74	
Blair Atholl camp fees	6	450.00	
District Camp	7	4,780.00	
Ski Trip deposit		2,700.00	
Training Courses		1,000.00	
Hall/Fordell Hires			344.00
International Fund donations			600.00
Inch Active Support Misc costs		26.00	73.98
Inch Active Support Donations		620.00	2,747.00
Management and Admin costs	11	466.16	585.10
Misc Costs	12	(40.30)	345.08
<b>Total Payments</b>		<b>25,390.20</b>	<b>22,802.51</b>
<b>Surplus/(Deficit) for year</b>		<b>(881.32)</b>	<b>4,308.58</b>

**Rosyth District Scout Council**  
**Accounts - Year ended 31 March 2020**

<b>Cash and Bank Balances</b>	<b>2020</b>	<b>2019</b>
Balance b/f as at 01/04/2019 (01/04/2018)	39,065.83	34,757.25
Surplus/Deficit for year	(881.32)	4,308.58
Balance as at 31/03/2020 (31/03/2019)	<b>38,184.51</b>	<b>39,065.83</b>
Bank Current Account (RBS)	5,795.80	8,155.08
Less cheques outstanding		(120.30)
<b>RBS Sub Total</b>	<b>5,795.80</b>	<b>8,034.78</b>
Barclays Bank Account	10,365.92	10,365.92
Barclays Bond	9,481.50	9,481.50
Bank of Scotland	8,525.99	
Inch Active Support Nationwide B/Soc	3,671.10	2,613.08
Inch Active Support Clydesdale	45.80	45.80
Inch Active Support Cash in hand	167.34	222.22
Cash In Hand Treasurer	68.84	8.84
Cash In Hand Badge Secretary	62.22	0.78
Cash in Hand - DC Sterling		792.91
Cash in Hand - DC Euros		7,500.00
	<b>38,184.51</b>	<b>39,065.83</b>

**Other Assets**

Scout Badge and Certificate stocks to the value of £3,835.26 (£4,527.47) at purchase price were held in the District as at 31 March 2020.

The District also owns a quantity of scouting equipment which has been acquired over a number of years. Principal items include: marquee, catering urn, projector, gas rings, radios and peace candles with holders.

**Liabilities**

The District has no other material liabilities or obligations.

The notes on the following pages form an integral part of these accounts.

Approved by the Rosyth District Scout Council Executive on

And signed on its behalf by: -

**Sheena Gilbert**  
**Chair**

**Karen Armour FFA**  
**Treasurer**

**Rosyth District Scout Council**  
**Notes to the Accounts**

1. Funds

The District maintains 4 designated funds to cover its financial transactions. A general fund for day to day needs; a badge fund to handle the purchase and sale of Scout badges; an international fund which assists Scouts in the District to participate in overseas events by means of donations to help defray costs; and a special projects fund which can be used for one off events, purchases, etc. Although there are 4 designated district funds identified for internal purposes they are held on an unrestricted and unsegregated basis. Funds can therefore be transferred between the designated funds with the approval of the Executive Committee. The split of the District's monies at 31<sup>st</sup> March 2020 (2019) between the four funds was as follows: General £7,660.91 (£5,269.00), Badge £4,204.54 (£3,888.36), International £1,151.25 (£1,151.25), Special Projects £17,583.57 (£17,583.21). There are also funds of £3,700 set aside towards the 2021 ski trip (£8,292.91 for Holland trip). In addition, the funds of Inch Active Support Unit stand at some £3,884.24 (£2,881.10).

2. Trustees Remuneration

The Trustees did not receive any remuneration or expenses during the year other than actual expenses incurred and repaid as detailed below.

3. Capitation Rebates

The rebate for 2019 Capitation Fees was paid to eligible Groups during the 2019/2020 year.

4. Capitation Fees to Region (net)

The District co-ordinates payments for all Groups as agent within its District and is fully reimbursed for the fees paid on behalf of the Groups plus retains District Fees passed to it by the Member Groups. £17,193 has been paid to Region on behalf of the District and its Groups in the year to 31<sup>st</sup> March 2020. This sum was fully covered by the sums paid to the District by the Groups of £19,791.

5. Inch Active Support Fundraising Events

Funds were raised from sources including event catering and marshalling at events such as marathons.

6. Blair Atholl Fees

District paid fees of £1,560 for a patrol to attend Blair Atholl Jamborette due to be held in July 2020. In March 2020, the camp was cancelled due to Covid-19. £1,110 was refunded to District in March 2020 leaving an outstanding balance of £450 paid that will be refunded in the next financial year. Participants have paid £1,100 towards Blair Atholl Jamborette in financial year 2019/20. Full refunds as a result of the cancellation will be provided in financial year 2020/21.

7. District Camp

Income in relation to District Camp is a combination of camp fees from units totalling £4,920 and a grant from SHQ of £2,868 towards events held at Regional centres. District camp was cancelled in March 2020 due to Covid-19. By end March, £4,780 of camp fees had been refunded with the remainder to be refunded in the next financial year. The grant can be used towards a rescheduled event to be held at a later date.

8. Grants/Donations

A grant of £500 was received from Bank of Scotland foundation. A donation of £500 was received by District from Inch Active Support Unit.

9. Camp Fees/Expenses

Other camp fees and expenses for this financial year are detailed below.

	Income	Expenses
Totem camp fees	£330.00	£260.00
Totem camp food		£ 80.23
Zonal camp fees		£159.00
Blair selection food		£ 49.51
Fordell Scout camp deposit		£ 60.00
Other camp income	<u>£ 48.00</u>	
Total	<u>£378.00</u>	<u>£608.74</u>

10. Holland Trip

The Holland trip took place at the start of financial year 2019/2020. Income was received in previous years and expenditure was also incurred in prior periods. Overall, the trip was completed under budget and the unspent monies totalling £4,026.43 were refunded to leaders and participants.

11. Management and Admin Costs

	2020	2019
Equipment Insurance	£232.09	£228.66
Stationery, Postage, etc	£ 82.53	£136.49
Travel costs	£116.80	£188.80
Website	<u>£ 34.74</u>	<u>£ 31.15</u>
Total	<u>£466.16</u>	<u>£585.10</u>

Travel costs and stationery/postage were paid to Terry O'Neill, Gordon Stevenson and Elaine Pert.

12. Miscellaneous Costs

Costs of £(40.30) were recorded in 2019/20 (£345.08 for 2018/19). Expenses of £80 for quiches was offset by income of £120.30 due to cheques written in 2018/19 not being cashed and so the associated expense being reversed here.