

Treasurers report on accounts 2020/21

1. Policies, Risk, etc.

Reserves Policy

The District Executive Committee have set a policy to maintain a balance on “unrestricted funds” that equates to twelve months of operational costs.

Risk Assessments

Risk assessments continue to be undertaken to identify major risks and appropriate procedures are put in place to manage those risks and minimise their impact.

- Financial Risk
 - Financial reports are made to the District Executive Committee on a regular basis.
 - The District Executive Committee has approved and monitors internal controls for annual accounts, cash, cheque handling and credit facilities
 - General insurance cover is provided as part of the membership capitation. Additional insurance is purchased via Unity (Scout Association) for buildings, cash, equipment, and shop/badge stocks.

- Compliance with Law and Regulation

The District Executive Committee continues to be appraised of the risks and the necessary requirements to ensure ongoing compliance. Besides Scout Association POR this mainly relates to Charity Commission updating and statutory reporting.

- Health & Safety

Health & Safety issues raised are regularly reviewed by the District Executive Committee and/or the buildings sub-committee and appropriate remediation put in place.

2. Explanations of significant variances from previous year figures are detailed in the analysis below.

Significant variations in income

- Investments (£630)
 - Reflect changes in interest rates on capital invested
- Donations (£50)
 - Donation from Barclays Bank as compensation for poor service.
- Activities (£0)
 - Reflects level of activity in year

- Sales
 - Shop turnover (£2,501) lower than previous year as result of Covid restrictions.
 - Badges (£587) reflects Covid restrictions

- Other (£20,331)
 - Covid grants of £20,193
 - Use of Scout Centre £138.
- Explorers
 - Year on year programme variations

Significant variations in expenditure

- Scout Centre (£2,637)
 - Lease, Water supply & disposal - £76
 - Electricity - £352
 - Telecomms - £314
 - Building maintenance (£1,625)
 - Refuse collection contract - £258 (approx. £80 lower than previous year due to “Covid payment holiday”)
 - Building repairs and maintenance (incl. consumables) – £1,367 (approx. £2,000 lower than previous year – less wear and tear on building and building upgrading almost complete)
- Activities (£47)
 - Badge sales to District (CSA) - £29
 - Leader training material - £18
- Sales
 - Shop & Badges – see comments for income
- Admin (£2,470)
 - £177 – DVD performance licence (covers all groups in district)
 - £500 - Deposit re solicitor fees for new lease
 - £151 – web hosting (district web site and email)
 - £1,509 – Online Scout Manager licence, district wide
 - £ 133 – miscellaneous
- Trustees expenses (£38)
 - Reimbursements to District Chairman, Treasurer and Secretary
- Insurance (£1,480)
 - Insurance of District Centre, equipment, shop stock, badge stock, cash on site and in transit, etc.
- Explorers
 - As for income – year on year programme variations

Note:

Balance held in District reserves from sale of 3rd Havant site unchanged from 2019/20 in sum of £106,423.

Havant Scout & Guide Shop

Shop general sales

Key points

- Total sales for 2020/21 were lower than 2019/20 by approximately 87% due to closure of the shop during the Covid pandemic lockdowns.
- Individually
 - Scout sales reduced by 98%
 - Guide sales reduced by 75%
- Guide sales continued for badges and awards from leaders on an “order and collect” basis as normal - only uniform sales were affected.
- Shop sales figures do not include scout badges (for consistency of comparing)

Comments

Orders can be placed by email, text or in person in the shop by Scout and Guide leaders with payment on collection or by invoice to the group (Note: payment in advance is still required for other customers).

Deliveries have generally been good from both Scout Store and Girlguiding Trading with back order items usually following promptly even though they have reduced staff operating in their warehouses (Covid social distancing).

Normally card payments make up around 50% of transactions with the balance being cash/cheque. Due to the restricted operating conditions in the last year cash/cheque payments were 89% with cards being only 11%, this being reflective of the short periods the shop was open for public sales.

Badges

The supply of badges via the Scout Shop continues to be well received together with the ability to place orders via email for later collection. Most orders can be fulfilled from existing stock with only a few having to be ordered in specially.

The value of badge sales fell significantly compared to last year by over 83% with the number of orders reducing from 129 in 2019/20 to 14 in 2020/21.

This would appear to be completely the result of the Covid pandemic.

Badge stocks are generally replenished very quickly from Scout Store when required.

Mike Henwood

District Treasurer, Badge Secretary & Scout Shop Manager