

**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 December 2020  
for  
Blackdown District Scout Council**

**Blackdown District Scout Council**  
**Contents of the Financial Statements**  
**for the Year Ended 31 December 2020**

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## **Blackdown District Scout Council**

### **Report of the Trustees for the Year Ended 31 December 2020**

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The trustees present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The aim of the Scout Association and this District is to promote the development of young people in achieving their full physical, intellectual, social and spiritual potentials as individuals, as responsible citizens and as members of their local, national and international communities. The method of achieving the aim of the Association and this District is by providing an enjoyable and attractive scheme of progressive training, based on the Scout Promise and Law and guided by adult leadership.

The Council meets the Charity Commission's public benefit criteria under both the advancement of education and the advancement of citizenship or community development headings.

#### **ACHIEVEMENT AND PERFORMANCE**

The achievements and performance for the year are set out in the bound document Blackdown District Scout Council Report 2020.

#### **FINANCIAL REVIEW**

##### **Financial position**

The Council made a surplus in the year of £176,602 (2019 : £26,964 Deficit) which has been reflected in the reserves.

##### **Internal controls**

The Council has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss.

##### **Investment policy and objectives**

The Council does not have sufficient funds to invest in longer term investments. All funds are therefore held in cash using only mainstream banks or building societies.

##### **Reserves policy**

It is the policy of the Charity to maintain unrestricted funds at a level which equates to approximately 12 months unrestricted expenditure.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

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

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

305633

## **Blackdown District Scout Council**

### **Report of the Trustees for the Year Ended 31 December 2020**

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#### **Principal address**

The District Commissioner  
Tangier Scout and Guide Centre  
Castle Street  
Taunton  
Somerset  
TA1 4AS

#### **Trustees**

John Lewis  
Shaun Dale Chairman  
Marian Scott Assistant DC General Duties  
Pam Gaines District Commissioner  
David Johnson Honorary Treasurer  
Phillip Bayles  
Andrew Milsted District Explorer Scout Commissioner  
Matthew Norman District Youth Commissioner  
Sarah Milsted (appointed 21.7.20)  
Steve Mitchell (appointed 21.7.20)  
James Nelson (appointed 21.7.20)  
Jenny Norman (appointed 21.7.20)  
Laura Willetts (appointed 21.7.20)

#### **Independent Examiner**

Mr Kevin Parsons  
FCCA  
Cooper Associates Accountants Ltd  
40 St James Buildings  
St James Street  
Taunton  
Somerset  
TA1 1JR

#### **Bankers**

National Westminster Bank, Taunton

President	Charlie Back
Vice Presidents	Cyril Bond Dorothy Bond Peter Bourner Sheila Bourner Babs Collins (Dec'd 5.4.20) Pat Hitchcock John Palmer

**Blackdown District Scout Council**

**Report of the Trustees  
for the Year Ended 31 December 2020**

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Approved by order of the board of trustees on 28 April 2021 and signed on its behalf by:

Shaun Dale - Trustee

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

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### **Independent examiner's report to the trustees of Blackdown District Scout Council**

I report to the charity trustees on my examination of the accounts of Blackdown District Scout Council (the Trust) for the year ended 31 December 2020.

### **Responsibilities and basis of report**

As the charity trustees of the Trust 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 Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of FCCA which is one of the listed bodies.

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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

Mr Kevin Parsons  
FCCA  
Cooper Associates Accountants Ltd  
40 St James Buildings  
St James Street  
Taunton  
Somerset  
TA1 1JR

28 April 2021

## Blackdown District Scout Council

### Statement of Financial Activities for the Year Ended 31 December 2020

		Unrestricted funds £	Restricted fund £	2020 Total funds £	2019 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	40,178	190,000	230,178	17,581
<b>Charitable activities</b>					
Explorer Scouts		3,763	-	3,763	5,790
District events & training		4,310	-	4,310	4,054
Huish woods		11,304	-	11,304	11,917
Ten tors		-	-	-	4,092
Other trading activities	3	7,884	-	7,884	21,471
Investment income	4	10,186	-	10,186	45,517
<b>Total</b>		77,625	190,000	267,625	110,422
<b>EXPENDITURE ON</b>					
Raising funds	5	79,707	-	79,707	116,250
<b>Charitable activities</b>					
Explorer Scouts	6	473	-	473	2,396
District events & training		2,875	-	2,875	5,979
Huish woods		1,264	-	1,264	2,551
Ten tors		852	-	852	3,938
Other		5,852	-	5,852	6,272
<b>Total</b>		91,023	-	91,023	137,386
<b>NET INCOME/(EXPENDITURE)</b>		(13,398)	190,000	176,602	(26,964)
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		422,674	-	422,674	449,638
<b>TOTAL FUNDS CARRIED FORWARD</b>		409,276	190,000	599,276	422,674

The notes form part of these financial statements

## Blackdown District Scout Council

### Balance Sheet 31 December 2020

		Unrestricted funds £	Restricted fund £	2020 Total funds £	2019 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	10	339,624	17,020	356,644	356,789
<b>CURRENT ASSETS</b>					
Stocks	11	12,818	-	12,818	13,146
Debtors	12	-	170,540	170,540	-
Cash at bank and in hand		74,786	2,440	77,226	62,612
		<u>87,604</u>	<u>172,980</u>	<u>260,584</u>	<u>75,758</u>
<b>CREDITORS</b>					
Amounts falling due within one year	13	(17,952)	-	(17,952)	(9,873)
		<u>69,652</u>	<u>172,980</u>	<u>242,632</u>	<u>65,885</u>
<b>NET CURRENT ASSETS</b>					
		<u>409,276</u>	<u>190,000</u>	<u>599,276</u>	<u>422,674</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>409,276</u>	<u>190,000</u>	<u>599,276</u>	<u>422,674</u>
<b>NET ASSETS</b>					
		<u>409,276</u>	<u>190,000</u>	<u>599,276</u>	<u>422,674</u>
<b>FUNDS</b>	15				
Unrestricted funds				409,276	422,674
Restricted funds				190,000	-
<b>TOTAL FUNDS</b>				<u>599,276</u>	<u>422,674</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 28 April 2021 and were signed on its behalf by:

Pam Gaines - Trustee

David Johnson - Trustee

The notes form part of these financial statements

## Blackdown District Scout Council

### Notes to the Financial Statements for the Year Ended 31 December 2020

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#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	-	Straight line over 50 years
Plant and machinery	-	25% on cost

##### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

##### **Taxation**

The charity is exempt from tax on its charitable activities.

**Blackdown District Scout Council**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2020**

<b>2. DONATIONS AND LEGACIES</b>		
	2020	2019
	£	£
Donations	27,032	1,411
Legacies	190,000	-
Membership fees	77,837	78,918
Membership fees payable	(64,691)	(62,748)
	<u>230,178</u>	<u>17,581</u>
<b>3. OTHER TRADING ACTIVITIES</b>		
	2020	2019
	£	£
Tangier shop income	4,659	15,334
Huish Woods shop income	3,225	6,137
	<u>7,884</u>	<u>21,471</u>
<b>4. INVESTMENT INCOME</b>		
	2020	2019
	£	£
Camping & hall hire	9,488	44,469
Deposit account interest	698	1,048
	<u>10,186</u>	<u>45,517</u>
<b>5. RAISING FUNDS</b>		
<b>Raising donations and legacies</b>		
	2020	2019
	£	£
Staff costs	30,766	41,933
Rates and water	1,626	5,059
Insurance	795	3,584
Light and heat	5,161	6,775
Sundries	612	1,580
Repairs & maintenance	13,403	14,481
Depreciation	18,990	19,611
	<u>71,353</u>	<u>93,023</u>

**Blackdown District Scout Council**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2020**

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**5. RAISING FUNDS - continued**

**Other trading activities**

	2020	2019
	£	£
Purchases	7,094	20,574
Rent	1,260	2,653
	<u>8,354</u>	<u>23,227</u>
Aggregate amounts	<u>79,707</u>	<u>116,250</u>

**6. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £
Explorer Scouts	473
District events & training	2,875
Huish woods	1,264
Ten tors	852
	<u>5,464</u>

**7. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019.

**Blackdown District Scout Council**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2020**

**8. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	2020	2019
Campsite staff	<u>2</u>	<u>3</u>

No employees received emoluments in excess of £60,000.

**9. LEGACY**

Huish Woods was named as a beneficiary of a Will during the year which states that funds are 'to be used for the benefit of the development of Huish Woods'. An amount of £190,000 has been paid to Headquarters and funds will be released if HQ are satisfied that the proposed projects meet the terms of the Will. The improvements to Tone Cabin and laundry room have been funded to date. These funds are recognised in full on page 5 and shown in a Restricted Fund

**10. TANGIBLE FIXED ASSETS**

	Freehold property £	Plant and machinery £	Totals £
<b>COST</b>			
At 1 January 2020	443,967	48,715	492,682
Additions	<u>17,020</u>	<u>1,826</u>	<u>18,846</u>
At 31 December 2020	<u>460,987</u>	<u>50,541</u>	<u>511,528</u>
<b>DEPRECIATION</b>			
At 1 January 2020	104,017	31,876	135,893
Charge for year	<u>7,455</u>	<u>11,536</u>	<u>18,991</u>
At 31 December 2020	<u>111,472</u>	<u>43,412</u>	<u>154,884</u>
<b>NET BOOK VALUE</b>			
At 31 December 2020	<u>349,515</u>	<u>7,129</u>	<u>356,644</u>
At 31 December 2019	<u>339,950</u>	<u>16,839</u>	<u>356,789</u>

Freehold cost includes £249,795 spent on the construction of a toilet block in 2009, £105,942 on a further block in 2011 and £17,020 on improvements of Tone Cabin in 2020.

Land includes the Huish Woods campsite at its cost of £450 and Beacon Field at its cost (less donations) of £18,304. It also includes £49,232 spent in 2015 on concrete gabions to strengthen the banks of the access road to the Huish Woods campsite. No depreciation is charged as the market value of the land is in excess of its book value.

**Blackdown District Scout Council**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2020**

**11. STOCKS**

	2020	2019
	£	£
Stocks	12,818	13,146
	<u>          </u>	<u>          </u>

**12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2020	2019
	£	£
Other debtors	170,540	-
	<u>          </u>	<u>          </u>

**13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2020	2019
	£	£
Other loans (see note 14)	10,000	-
Trade creditors	3,780	5,040
Accruals and deferred income	3,860	2,419
Accrued expenses	312	2,414
	<u>          </u>	<u>          </u>
	17,952	9,873
	<u>          </u>	<u>          </u>

**14. LOANS**

An analysis of the maturity of loans is given below:

	2020	2019
	£	£
Amounts falling due within one year on demand:		
Other loans	10,000	-
	<u>          </u>	<u>          </u>

**15. MOVEMENT IN FUNDS**

	At 1.1.20	Net movement in funds	At 31.12.20
	£	£	£
<b>Unrestricted funds</b>			
General fund	422,674	(13,398)	409,276
<b>Restricted funds</b>			
Huish Woods development reserve	-	190,000	190,000
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	422,674	176,602	599,276
	<u>          </u>	<u>          </u>	<u>          </u>

**Blackdown District Scout Council**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2020**

**15. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	77,625	(91,023)	(13,398)
<b>Restricted funds</b>			
Huish Woods development reserve	190,000	-	190,000
	<u>267,625</u>	<u>(91,023)</u>	<u>176,602</u>
<b>TOTAL FUNDS</b>	<u><u>267,625</u></u>	<u><u>(91,023)</u></u>	<u><u>176,602</u></u>

**Comparatives for movement in funds**

	At 1.1.19 £	Net movement in funds £	At 31.12.19 £
<b>Unrestricted funds</b>			
General fund	449,638	(26,964)	422,674
	<u>449,638</u>	<u>(26,964)</u>	<u>422,674</u>
<b>TOTAL FUNDS</b>	<u><u>449,638</u></u>	<u><u>(26,964)</u></u>	<u><u>422,674</u></u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	110,422	(137,386)	(26,964)
	<u>110,422</u>	<u>(137,386)</u>	<u>(26,964)</u>
<b>TOTAL FUNDS</b>	<u><u>110,422</u></u>	<u><u>(137,386)</u></u>	<u><u>(26,964)</u></u>

**Blackdown District Scout Council**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2020**

**15. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.19 £	Net movement in funds £	At 31.12.20 £
<b>Unrestricted funds</b>			
General fund	449,638	(40,362)	409,276
<b>Restricted funds</b>			
Huish Woods development reserve	-	190,000	190,000
	<u>449,638</u>	<u>149,638</u>	<u>599,276</u>
<b>TOTAL FUNDS</b>	<u><u>449,638</u></u>	<u><u>149,638</u></u>	<u><u>599,276</u></u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	188,047	(228,409)	(40,362)
<b>Restricted funds</b>			
Huish Woods development reserve	190,000	-	190,000
	<u>378,047</u>	<u>(228,409)</u>	<u>149,638</u>
<b>TOTAL FUNDS</b>	<u><u>378,047</u></u>	<u><u>(228,409)</u></u>	<u><u>149,638</u></u>

**16. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2020.

## Blackdown District Scout Council

### Detailed Statement of Financial Activities for the Year Ended 31 December 2020

	2020 £	2019 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	27,032	1,411
Legacies	190,000	-
Membership fees	77,837	78,918
Membership fees payable	(64,691)	(62,748)
	<u>230,178</u>	<u>17,581</u>
<b>Other trading activities</b>		
Tangier shop income	4,659	15,334
Huish Woods shop income	3,225	6,137
	<u>7,884</u>	<u>21,471</u>
<b>Investment income</b>		
Camping & hall hire	9,488	44,469
Deposit account interest	698	1,048
	<u>10,186</u>	<u>45,517</u>
<b>Charitable activities</b>		
Explorer Scouts	3,763	5,410
District events & training	4,310	4,054
Huish Woods	11,304	11,917
Ten Tors	-	4,472
	<u>19,377</u>	<u>25,853</u>
<b>Total incoming resources</b>	<u>267,625</u>	<u>110,422</u>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Wages	29,514	40,753
Pensions	1,252	1,180
Rates and water	1,626	5,059
Insurance	795	3,584
Carried forward	33,187	50,576

This page does not form part of the statutory financial statements

## Blackdown District Scout Council

### Detailed Statement of Financial Activities for the Year Ended 31 December 2020

	2020 £	2019 £
<b>Raising donations and legacies</b>		
Brought forward	33,187	50,576
Light and heat	5,161	6,775
Sundries	612	1,580
Repairs & maintenance	13,403	14,481
freehold property	7,455	7,115
plant & machinery	11,535	12,496
	71,353	93,023
<b>Other trading activities</b>		
Purchases - Tangier shop	4,883	15,057
Purchases - Huish Woods shop	2,211	5,517
Rent	1,260	2,653
	8,354	23,227
<b>Charitable activities</b>		
Explorer Scouts	363	2,396
District costs & training	2,875	5,979
Huish Woods	1,264	2,551
Ten Tors	962	3,938
	5,464	14,864
<b>Support costs</b>		
<b>Management</b>		
Telephone	1,066	2,091
Postage and stationery	-	863
Website and computer costs	308	240
Accountancy fees	2,467	2,455
Training	1,326	-
Cleaning	450	-
Bank interest	235	623
	5,852	6,272
Total resources expended	91,023	137,386
<b>Net income/(expenditure)</b>	176,602	(26,964)

This page does not form part of the statutory financial statements