

**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 December 2021  
for  
Blackdown District Scout Council**

**Blackdown District Scout Council**

**Contents of the Financial Statements  
for the Year Ended 31 December 2021**

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	<b>Page</b>
<b>Report of the Trustees</b>	1 to 3
<b>Independent Examiner's Report</b>	4
<b>Statement of Financial Activities</b>	5
<b>Balance Sheet</b>	6
<b>Notes to the Financial Statements</b>	7 to 13
<b>Detailed Statement of Financial Activities</b>	14 to 15

# **Blackdown District Scout Council**

## **Report of the Trustees for the Year Ended 31 December 2021**

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The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. 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 2021.

### **FINANCIAL REVIEW**

#### **Financial position**

The Council made a deficit in the year of £13,249 (2020 : £176,602 Surplus) 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 2021**

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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 (resigned 31.10.21)  
David Johnson-Treasurer Honorary Treasurer  
Phillip Bayles  
Andrew Milsted District Explorer Scout Commissioner  
Matthew Norman District Youth Commissioner  
Sarah Milsted  
Steve Mitchell (resigned 30.4.21)  
James Nelson (resigned 25.5.21)  
Jenny Norman  
Laura Willetts

**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 (Dec'd 8.5.21) Pat Hitchcock John Palmer June Hick (Apt 25.5.21)

**Blackdown District Scout Council**

**Report of the Trustees  
for the Year Ended 31 December 2021**

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Approved by order of the board of trustees on 16 May 2022 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 2021.

**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**

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

Date: 16/5/22

**Blackdown District Scout Council**

**Statement of Financial Activities  
for the Year Ended 31 December 2021**

	Notes	Unrestricted funds £	Restricted fund £	2021 Total funds £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	41,632	-	41,632	230,178
<b>Charitable activities</b>					
Explorer Scouts		1,599	-	1,599	3,763
District events & training		3	-	3	4,310
Huish woods		1,095	-	1,095	11,304
Other trading activities	3	13,527	-	13,527	7,884
Investment income	4	14,729	-	14,729	10,186
<b>Total</b>		<u>72,585</u>	<u>-</u>	<u>72,585</u>	<u>267,625</u>
<b>EXPENDITURE ON</b>					
Raising funds	5	69,184	340	69,524	79,707
<b>Charitable activities</b>					
Explorer Scouts	6	173	-	173	473
District events & training		126	-	126	2,875
Huish woods		1,478	-	1,478	1,264
Ten tors		-	-	-	852
Other		14,533	-	14,533	5,852
<b>Total</b>		<u>85,494</u>	<u>340</u>	<u>85,834</u>	<u>91,023</u>
<b>NET INCOME/(EXPENDITURE)</b>		<u>(12,909)</u>	<u>(340)</u>	<u>(13,249)</u>	<u>176,602</u>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		409,616	189,660	599,276	422,674
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>396,707</u></u>	<u><u>189,320</u></u>	<u><u>586,027</u></u>	<u><u>599,276</u></u>

The notes form part of these financial statements


**Blackdown District Scout Council**

**Balance Sheet  
31 December 2021**

	Notes	Unrestricted funds £	Restricted fund £	2021 Total funds £	2020 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	10	327,441	16,340	343,781	356,644
<b>CURRENT ASSETS</b>					
Stocks	11	12,286	-	12,286	12,818
Debtors	12	6,597	170,540	177,137	170,588
Cash at bank and in hand		56,975	2,440	59,415	77,178
		<u>75,858</u>	<u>172,980</u>	<u>248,838</u>	<u>260,584</u>
<b>CREDITORS</b>					
Amounts falling due within one year	13	(6,592)	-	(6,592)	(17,952)
<b>NET CURRENT ASSETS</b>					
		<u>69,266</u>	<u>172,980</u>	<u>242,246</u>	<u>242,632</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>396,707</u>	<u>189,320</u>	<u>586,027</u>	<u>599,276</u>
<b>NET ASSETS</b>					
		<u><u>396,707</u></u>	<u><u>189,320</u></u>	<u><u>586,027</u></u>	<u><u>599,276</u></u>
<b>FUNDS</b>					
Unrestricted funds	15			396,707	409,616
Restricted funds				189,320	189,660
<b>TOTAL FUNDS</b>					
				<u><u>586,027</u></u>	<u><u>599,276</u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on 16 May 2022 and were signed on its behalf by:

  
.....  
Shaun Dale - Trustee

  
.....  
David Johnson-Treasurer - Trustee

The notes form part of these financial statements

Notes to the Financial Statements  
for the Year Ended 31 December 2021

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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 2021

<b>2. DONATIONS AND LEGACIES</b>		
	2021	2020
	£	£
Donations	29,500	27,034
Legacies	-	190,000
Membership fees	66,075	77,835
Membership fees payable	(53,943)	(64,691)
	<u>41,632</u>	<u>230,178</u>
<b>3. OTHER TRADING ACTIVITIES</b>		
	2021	2020
	£	£
Tangier shop income	9,933	4,659
Huish Woods shop income	3,594	3,225
	<u>13,527</u>	<u>7,884</u>
<b>4. INVESTMENT INCOME</b>		
	2021	2020
	£	£
Camping & hall hire	14,507	9,488
Deposit account interest	222	698
	<u>14,729</u>	<u>10,186</u>
<b>5. RAISING FUNDS</b>		
<b>Raising donations and legacies</b>		
	2021	2020
	£	£
Staff costs	11,922	30,766
Rates and water	4,036	1,626
Insurance	5,012	795
Light and heat	5,062	5,161
Sundries	805	612
Repairs & maintenance	18,357	13,403
Depreciation	12,863	18,990
	<u>58,057</u>	<u>71,353</u>

Blackdown District Scout Council

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021

5. RAISING FUNDS - continued

Other trading activities

	2021	2020
	£	£
Purchases	10,007	7,094
Rent	1,460	1,260
	<u>11,467</u>	<u>8,354</u>
Aggregate amounts	<u>69,524</u>	<u>79,707</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £
Explorer Scouts	173
District events & training	126
Huish woods	1,478
	<u>1,777</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

8. STAFF COSTS

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

	2021	2020
Campsite staff	<u>2</u>	<u>2</u>

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

**Blackdown District Scout Council**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021**

**9. LEGACY**

Huish Woods was named as a beneficiary of a Will in 2020 which states that funds are 'to be used for the benefit of the development of Huish Woods'. An amount of £190,000 was paid to Headquarters in 2020 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.

**10. TANGIBLE FIXED ASSETS**

	Freehold property £	Plant and machinery £	Totals £
<b>COST</b>			
At 1 January 2021 and 31 December 2021	460,987	50,541	511,528
<b>DEPRECIATION</b>			
At 1 January 2021	111,472	43,412	154,884
Charge for year	7,455	5,408	12,863
At 31 December 2021	118,927	48,820	167,747
<b>NET BOOK VALUE</b>			
At 31 December 2021	342,060	1,721	343,781
At 31 December 2020	349,515	7,129	356,644

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.

**11. STOCKS**

	2021 £	2020 £
Stocks	12,286	12,818

**Blackdown District Scout Council**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021**

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

	2021	2020
	£	£
Other debtors	172,507	170,588
Prepayments and accrued income	4,630	-
	<u>177,137</u>	<u>170,588</u>

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

	2021	2020
	£	£
Other loans (see note 14)	-	10,000
Trade creditors	2,932	3,781
Accruals and deferred income	3,660	3,860
Accrued expenses	-	311
	<u>6,592</u>	<u>17,952</u>

**14. LOANS**

An analysis of the maturity of loans is given below:

	2021	2020
	£	£
Amounts falling due within one year on demand:		
Other loans	-	10,000
	<u>-</u>	<u>10,000</u>

**15. MOVEMENT IN FUNDS**

	At 1.1.21	Net movement in funds	At 31.12.21
	£	£	£
<b>Unrestricted funds</b>			
General fund	409,616	(12,909)	396,707
<b>Restricted funds</b>			
Huish Woods development reserve	189,660	(340)	189,320
	<u>599,276</u>	<u>(13,249)</u>	<u>586,027</u>
<b>TOTAL FUNDS</b>			

**Blackdown District Scout Council**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021**

**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	72,585	(85,494)	(12,909)
<b>Restricted funds</b>			
Huish Woods development reserve	-	(340)	(340)
	<u>72,585</u>	<u>(85,834)</u>	<u>(13,249)</u>
<b>TOTAL FUNDS</b>	<u><u>72,585</u></u>	<u><u>(85,834)</u></u>	<u><u>(13,249)</u></u>

**Comparatives for movement in funds**

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
<b>Unrestricted funds</b>			
General fund	422,674	(13,058)	409,616
<b>Restricted funds</b>			
Huish Woods development reserve	-	189,660	189,660
	<u>422,674</u>	<u>176,602</u>	<u>599,276</u>
<b>TOTAL FUNDS</b>	<u><u>422,674</u></u>	<u><u>176,602</u></u>	<u><u>599,276</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	77,625	(90,683)	(13,058)
<b>Restricted funds</b>			
Huish Woods development reserve	190,000	(340)	189,660
	<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>

**Blackdown District Scout Council**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021**

**15. MOVEMENT IN FUNDS - continued**

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

	At 1.1.20 £	Net movement in funds £	At 31.12.21 £
<b>Unrestricted funds</b>			
General fund	422,674	(25,967)	396,707
<b>Restricted funds</b>			
Huish Woods development reserve	-	189,320	189,320
<b>TOTAL FUNDS</b>	<u>422,674</u>	<u>163,353</u>	<u>586,027</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	150,210	(176,177)	(25,967)
<b>Restricted funds</b>			
Huish Woods development reserve	190,000	(680)	189,320
<b>TOTAL FUNDS</b>	<u>340,210</u>	<u>(176,857)</u>	<u>163,353</u>

**16. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2021.

**Blackdown District Scout Council**

**Detailed Statement of Financial Activities  
for the Year Ended 31 December 2021**

	2021	2020
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	29,500	27,034
Legacies	-	190,000
Membership fees	66,075	77,835
Membership fees payable	(53,943)	(64,691)
	<hr/>	<hr/>
	41,632	230,178
<b>Other trading activities</b>		
Tangier shop income	9,933	4,659
Huish Woods shop income	3,594	3,225
	<hr/>	<hr/>
	13,527	7,884
<b>Investment income</b>		
Camping & hall hire	14,507	9,488
Deposit account interest	222	698
	<hr/>	<hr/>
	14,729	10,186
<b>Charitable activities</b>		
Explorer Scouts	1,599	3,763
District events & training	3	4,310
Huish Woods	1,095	11,304
	<hr/>	<hr/>
	2,697	19,377
	<hr/>	<hr/>
<b>Total incoming resources</b>	72,585	267,625
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Wages	11,364	29,514
Pensions	558	1,252
Rates and water	4,036	1,626
Insurance	5,012	795
Light and heat	5,062	5,161
Sundries	805	612
Carried forward	26,837	38,960

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 2021**

	2021	2020
	£	£
<b>Raising donations and legacies</b>		
Brought forward	26,837	38,960
Repairs & maintenance	18,357	13,403
freehold property	7,455	7,455
plant & machinery	5,408	11,535
	<hr/>	<hr/>
	58,057	71,353
 <b>Other trading activities</b>		
Purchases - Tangier shop	7,777	4,883
Purchases - Huish Woods shop	2,230	2,211
Rent	1,460	1,260
	<hr/>	<hr/>
	11,467	8,354
 <b>Charitable activities</b>		
Explorer Scouts	153	363
District costs & training	126	2,875
Huish Woods	1,478	1,264
Ten Tors	20	962
	<hr/>	<hr/>
	1,777	5,464
 <b>Support costs</b>		
<b>Management</b>		
Telephone	321	1,066
Postage and stationery	484	-
Website and computer costs	519	308
Accountancy fees	2,245	2,467
Training	525	1,326
Cleaning	4,648	450
Travelling	92	-
Administrative support	4,506	-
Bank interest	344	235
	<hr/>	<hr/>
	13,684	5,852
 <b>Governance costs</b>		
Legal fees	849	-
	<hr/>	<hr/>
Total resources expended	85,834	91,023
	<hr/>	<hr/>
<b>Net (expenditure)/income</b>	<u>(13,249)</u>	<u>176,602</u>

This page does not form part of the statutory financial statements

