

REGISTERED CHARITY NUMBER: 305633

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2022
for
Blackdown District Scout Council**

Blackdown District Scout Council

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for the Year Ended 31 December 2022**

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Blackdown District Scout Council
Report of the Trustees
for the Year Ended 31 December 2022

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. 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 2022.

FINANCIAL REVIEW

Financial position

The Council made a surplus in the year of £40,045 (2021: £13,249-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 2022

Principal address

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

Trustees

Shaun Dale - Chairman
David Johnson - Honorary Treasurer
Nadia Atherton – District Commissioner Team – Appt 1 April 2022
Lee Troake – District Commissioner Team – Appt 1.4.22, role finished 29.11.2022
Andrew Milsted - District Explorer Scout Commissioner
Matthew Norman - District Youth Commissioner – role finished 30 Oct 2022
Scarlett Atherton – District Network Commissioner – Appt 12 July 2022
Phillip Bayles
Mark Cummings – Appt 24 May 2022
Thom Hold – Appt 24 May 2022
John Lewis
Dave Lumbard – Appt 24 May 2022
Sarah Milsted
Jenny Norman – Resigned 28 Feb 2022
Chris Pinguenet – Appt 24 May 2022
Marian Scott - Assistant DC General Duties
Tricia Sedgbeer – Appt 24 May 2022
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	Marian Scott June Hick Peter Bourner(Dec'd 25 May 2022) Pat Hitchcock John Palmer-Appt 24 May 2022 Rob Warbuton (Dec'd 25 December 2022) Doreen Warburton

Approved by order of the board of trustees on 25th April 2023 and signed on its behalf by:

Shaun Dale - Trustee

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

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 2022.

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: 25 April 2023

Blackdown District Scout Council

**Statement of Financial Activities
for the Year Ended 31 December 2022**

	Notes	Unrestricted funds £	Restricted fund £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	28,940	-	28,940	41,632
Charitable activities					
Explorer Scouts		5,351	-	5,351	1,599
District events & training		5,905	-	5,905	3
Huish woods		18,871	-	18,871	1,095
Other trading activities	3	20,790	-	20,790	13,527
Investment income	4	<u>69,789</u>	<u>-</u>	<u>69,789</u>	<u>14,729</u>
Total		<u>149,646</u>	<u>-</u>	<u>149,646</u>	<u>72,585</u>
EXPENDITURE ON					
Raising funds	5	65,421	340	65,761	69,524
Charitable activities					
Explorer Scouts	6	5,686	-	5,686	173
District events & training		4,696	-	4,696	126
Huish woods		23,622	-	23,622	1,478
World Jamboree grants		1,350	-	1,350	-
Other		<u>8,486</u>	<u>-</u>	<u>8,486</u>	<u>14,533</u>
Total		<u>109,261</u>	<u>340</u>	<u>109,601</u>	<u>85,834</u>
NET INCOME/(EXPENDITURE)		40,385	(340)	40,045	(13,249)
RECONCILIATION OF FUNDS					
Total funds brought forward		396,707	189,320	586,027	599,276
TOTAL FUNDS CARRIED FORWARD		<u>437,092</u>	<u>188,980</u>	<u>626,072</u>	<u>586,027</u>

The notes form part of these financial statements

Blackdown District Scout Council

**Balance Sheet
31 December 2022**

	Notes	Unrestricted funds £	Restricted fund £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	10	319,518	16,000	335,518	343,781
CURRENT ASSETS					
Stocks	11	12,668	-	12,668	12,286
Debtors	12	4,418	170,540	174,958	177,137
Cash at bank and in hand		<u>105,275</u>	<u>2,440</u>	<u>107,715</u>	<u>59,415</u>
		122,361	172,980	295,341	248,838
CREDITORS					
Amounts falling due within one year	13	(4,787)	-	(4,787)	(6,592)
		<u>117,574</u>	<u>172,980</u>	<u>290,554</u>	<u>242,246</u>
NET CURRENT ASSETS					
		<u>437,092</u>	<u>188,980</u>	<u>626,072</u>	<u>586,027</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>437,092</u>	<u>188,980</u>	<u>626,072</u>	<u>586,027</u>
NET ASSETS					
		<u>437,092</u>	<u>188,980</u>	<u>626,072</u>	<u>586,027</u>
FUNDS					
	14				
Unrestricted funds				437,092	396,707
Restricted funds				<u>188,980</u>	<u>189,320</u>
TOTAL FUNDS					
				<u>626,072</u>	<u>586,027</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 25 April 2023 and were signed on its behalf by:

Shaun Dale - 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 2022

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 2022**

2. DONATIONS AND LEGACIES		
	2022	2021
	£	£
Donations	5,675	29,500
Legacies	11,059	-
Membership fees	76,238	66,075
Membership fees payable	<u>(64,032)</u>	<u>(53,943)</u>
	<u>28,940</u>	<u>41,632</u>
 3. OTHER TRADING ACTIVITIES		
	2022	2021
	£	£
Tangier shop income	11,759	9,933
Huish Woods shop income	<u>9,031</u>	<u>3,594</u>
	<u>20,790</u>	<u>13,527</u>
 4. INVESTMENT INCOME		
	2022	2021
	£	£
Camping & hall hire	69,258	14,507
Deposit account interest	<u>531</u>	<u>222</u>
	<u>69,789</u>	<u>14,729</u>
 5. RAISING FUNDS		
Raising donations and legacies		
	2022	2021
	£	£
Staff costs	-	11,922
Rates and water	2,655	4,036
Insurance	4,167	5,012
Light and heat	10,705	5,062
Sundries	2,626	805
Repairs & maintenance	20,918	18,357
Depreciation	<u>8,263</u>	<u>12,863</u>
	<u>49,334</u>	<u>58,057</u>

Blackdown District Scout Council

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

5. RAISING FUNDS - continued

Other trading activities

	2022	2021
	£	£
Opening stock	12,286	12,818
Purchases	15,549	9,475
Closing stock	(12,668)	(12,286)
Rent	<u>1,260</u>	<u>1,460</u>
	<u>16,427</u>	<u>11,467</u>
Aggregate amounts	<u>65,761</u>	<u>69,524</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs £	Totals £
Explorer Scouts	5,686	-	5,686
District events & training	4,696	-	4,696
Huish Woods	-	23,622	23,622
World Jamboree grants	1,350	-	1,350
	<u>11,732</u>	<u>23,622</u>	<u>35,354</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Blackdown District Scout Council

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

8. STAFF COSTS

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

	2022	2021
Campsite staff	<u>-</u>	<u>2</u>

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

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 £
COST			
At 1 January 2022 and 31 December 2022	<u>460,987</u>	<u>50,541</u>	<u>511,528</u>
DEPRECIATION			
At 1 January 2022	118,927	48,820	167,747
Charge for year	<u>7,455</u>	<u>808</u>	<u>8,263</u>
At 31 December 2022	<u>126,382</u>	<u>49,628</u>	<u>176,010</u>
NET BOOK VALUE			
At 31 December 2022	<u>334,605</u>	<u>913</u>	<u>335,518</u>
At 31 December 2021	<u>342,060</u>	<u>1,721</u>	<u>343,781</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 2022**

11. STOCKS		2022	2021
		£	£
Stocks		<u>12,668</u>	<u>12,286</u>
12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2022	2021
		£	£
Trade debtors		220	-
Other debtors		170,855	172,507
Prepayments and accrued income		<u>3,883</u>	<u>4,630</u>
		<u>174,958</u>	<u>177,137</u>
13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2022	2021
		£	£
Trade creditors		2,519	2,932
Accruals and deferred income		<u>2,268</u>	<u>3,660</u>
		<u>4,787</u>	<u>6,592</u>
14. MOVEMENT IN FUNDS			
		Net	
	At 1.1.22	movement	At
	£	in funds	31.12.22
		£	£
Unrestricted funds			
General fund	396,707	40,385	437,092
Restricted funds			
Huish Woods development reserve	189,320	(340)	188,980
	<u>586,027</u>	<u>40,045</u>	<u>626,072</u>

Blackdown District Scout Council

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

14. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	149,646	(109,261)	40,385
Restricted funds			
Huish Woods development reserve	-	(340)	(340)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>149,646</u>	<u>(109,601)</u>	<u>40,045</u>

Comparatives for movement in funds

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

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	72,585	(85,494)	(12,909)
Restricted funds			
Huish Woods development reserve	-	(340)	(340)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>72,585</u>	<u>(85,834)</u>	<u>(13,249)</u>

Blackdown District Scout Council

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

14. MOVEMENT IN FUNDS - continued

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

	At 1.1.21 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	409,616	27,476	437,092
Restricted funds			
Huish Woods development reserve	189,660	(680)	188,980
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>599,276</u>	<u>26,796</u>	<u>626,072</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 £
Unrestricted funds			
General fund	222,231	(194,755)	27,476
Restricted funds			
Huish Woods development reserve	-	(680)	(680)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>222,231</u>	<u>(195,435)</u>	<u>26,796</u>

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2022.