

REGISTERED CHARITY NUMBER: 305633

Unaudited Financial Statements for the Year Ended 31 December 2024

for

Blackdown District Scout Council

Blackdown District Scout Council

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for the Year Ended 31 December 2024**

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**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 2024.

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: 1 April 2025

Blackdown District Scout Council

**Balance Sheet
31 December 2024**

	Notes	Unrestricted funds £	Restricted fund £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	10	304,282	16,000	320,282	328,318
CURRENT ASSETS					
Stocks	11	14,769	-	14,769	13,426
Debtors	12	5,387	-	5,387	176,704
Cash at bank and in hand		<u>99,968</u>	<u>189,786</u>	<u>289,754</u>	<u>92,467</u>
		120,124	189,786	309,910	282,597
CREDITORS					
Amounts falling due within one year	13	(4,775)	-	(4,775)	(5,009)
NET CURRENT ASSETS					
		<u>115,349</u>	<u>189,786</u>	<u>305,135</u>	<u>277,588</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>419,631</u>	<u>205,786</u>	<u>625,417</u>	<u>605,906</u>
NET ASSETS					
		<u>419,631</u>	<u>205,786</u>	<u>625,417</u>	<u>605,906</u>
FUNDS					
Unrestricted funds	14			419,631	416,926
Restricted funds				<u>205,786</u>	<u>188,980</u>
TOTAL FUNDS					
				<u>625,417</u>	<u>605,906</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 1 April 2025 and were signed on its behalf by:



Shawn Rutter - Trustee



David Johnson - Trustee

The notes form part of these financial statements

Blackdown District Scout Council

**Statement of Financial Activities
for the Year Ended 31 December 2024**

	Notes	Unrestricted funds £	Restricted fund £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	21,309	16,806	38,115	12,985
Charitable activities					
Explorer Scouts		19,278	-	19,278	16,610
District events		5,380	-	5,380	10,170
Huish Woods		100,689	-	100,689	91,037
Other trading activities	3	20,465	-	20,465	18,049
Investment income	4	<u>3,815</u>	<u>-</u>	<u>3,815</u>	<u>1,904</u>
Total		<u>170,936</u>	<u>16,806</u>	<u>187,742</u>	<u>150,755</u>
EXPENDITURE ON					
Raising funds & trading	5	85,351	-	85,351	105,710
Charitable activities					
Explorer Scouts	6	20,233	-	20,233	10,678
District events & training		3,936	-	3,936	8,837
Huish Woods		11,539	-	11,539	3,873
Grants & donations		1,002	-	1,002	2,650
Support Costs		<u>46,170</u>	<u>-</u>	<u>46,170</u>	<u>39,173</u>
Total		<u>168,231</u>	<u>-</u>	<u>168,231</u>	<u>170,921</u>
NET INCOME/(EXPENDITURE)		2,705	16,806	19,511	(20,166)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>416,926</u>	<u>188,980</u>	<u>605,906</u>	<u>626,072</u>
TOTAL FUNDS CARRIED FORWARD		<u>419,631</u>	<u>205,786</u>	<u>625,417</u>	<u>605,906</u>

The notes form part of these financial statements

Blackdown District Scout Council

Notes to the Financial Statements for the Year Ended 31 December 2024

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 2024**

2. DONATIONS AND LEGACIES		
	2024	2023
	£	£
Donations	1,357	1,114
Legacies	16,806	-
Membership fees	97,650	79,071
Membership fees payable	<u>(77,698)</u>	<u>(67,200)</u>
	<u>38,115</u>	<u>12,985</u>
 3. OTHER TRADING ACTIVITIES		
	2024	2023
	£	£
Tangier shop income	13,054	11,552
Huish Woods shop income	<u>7,411</u>	<u>6,497</u>
	<u>20,465</u>	<u>18,049</u>
 4. INVESTMENT INCOME		
	2024	2023
	£	£
Deposit account interest	<u>3,815</u>	<u>1,904</u>
	<u>3,815</u>	<u>1,904</u>
 5. RAISING FUNDS		
Raising funds		
	2024	2023
	£	£
Rates and water	419	476
Insurance	4,767	4,571
Light and heat	17,155	22,833
Sundry expenses	3,400	1,518
Repairs & maintenance	24,349	31,966
Depreciation	<u>8,036</u>	<u>7,696</u>
	<u>58,126</u>	<u>69,060</u>

Blackdown District Scout Council

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2024**

5. RAISING FUNDS - continued

Other trading activities

	2024	2023
	£	£
Opening stock	13,426	12,668
Purchases	19,247	14,769
Closing stock	(14,769)	(13,426)
Rent-Tanger	3,621	4,651
Huish Woods-Tree mangement	<u>5,700</u>	<u>17,988</u>
	<u>27,225</u>	<u>36,650</u>
Aggregate amounts	<u>85,351</u>	<u>105,710</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs £	Totals £
Explorer Scouts	15,237	-	15,237
District events & training	3,936	-	3,936
World Jamboree grants	600	-	600
Huish Instructors	4,125	-	4,125
Huish activity investment	7,414	-	7,414
Ten Tors	4,996	-	4,996
Charitable donations	402	-	402
	<u>36,710</u>	<u>-</u>	<u>36,710</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Blackdown District Scout Council

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2024**

8. STAFF COSTS

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

	2024	2023
Campsite staff	<u>1</u>	<u>1</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. These funds were released to the District in the current year together with a further £16,806.

10. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Totals £
COST			
At 1 January 2024	460,987	51,037	512,024
Additions	-	-	-
At 31 December 2024	<u>460,987</u>	<u>51,037</u>	<u>512,024</u>
DEPRECIATION			
At 1 January 2024	133,497	50,209	183,706
Charge for year	<u>7,455</u>	<u>581</u>	<u>8,036</u>
At 31 December 2024	<u>140,952</u>	<u>50,790</u>	<u>191,742</u>
NET BOOK VALUE			
At 31 December 2024	<u>320,035</u>	<u>247</u>	<u>320,282</u>
At 31 December 2023	<u>327,490</u>	<u>828</u>	<u>328,318</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 2024**

11. STOCKS

	2024	2023
	£	£
Stocks	<u>14,769</u>	<u>13,426</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade debtors	939	2,059
Other debtors	-	170,540
Prepayments and accrued income	<u>4,448</u>	<u>4,105</u>
	<u>5,387</u>	<u>176,704</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	1,916	1,114
Accruals and deferred income	<u>2,859</u>	<u>3,895</u>
	<u>4,775</u>	<u>5,009</u>

14. MOVEMENT IN FUNDS

	At 1.1.24	Net movement in funds	At 31.12.24
	£	£	£
Unrestricted funds			
General fund	416,926	2,705	419,631
Restricted funds			
Huish Woods development reserve	188,980	16,806	205,786
	<u>605,906</u>	<u>19,511</u>	<u>625,417</u>

Blackdown District Scout Council

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2024**

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	170,936	(168,231)	2,705
Restricted funds			
Huish Woods development reserve	16,806	-	16,806
	<u>187,742</u>	<u>(168,231)</u>	<u>19,511</u>

Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	437,092	(20,166)	416,926
Restricted funds			
Huish Woods development reserve	188,980	-	188,980
	<u>626,072</u>	<u>(20,166)</u>	<u>605,906</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	150,755	(170,921)	(20,166)
Restricted funds			
Huish Woods development reserve	-	-	-
	<u>150,755</u>	<u>(170,921)</u>	<u>(20,166)</u>

Blackdown District Scout Council

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2024**

14. MOVEMENT IN FUNDS - continued

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

	At 1.1.23 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	437,092	(17,641)	419,631
Restricted funds			
Huish Woods development reserve	188,980	16,806	205,786
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>626,072</u>	<u>(655)</u>	<u>625,417</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	321,691	(339,152)	(17,461)
Restricted funds			
Huish Woods development reserve	16,806	-	16,806
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>338,497</u>	<u>(339,152)</u>	<u>(655)</u>

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2024.

Blackdown District Scout Council
Detailed Statement of Financial Activities
for the Year Ended 31 December 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	1,357	1,114
Legacies	16,806	-
Membership fees	97,650	79,071
Membership fees payable	<u>(77,698)</u>	<u>(67,200)</u>
	38,115	12,985
Other trading activities		
Tangier shop income	13,054	11,552
Huish Woods shop income	<u>7,411</u>	<u>6,497</u>
	20,465	18,049
Investment income		
Deposit account interest	<u>3,815</u>	<u>1,904</u>
	3,815	1,904
Charitable activities		
Explorer Scouts-Other	13,822	11,103
District events	5,380	10,170
Huish Woods	100,689	91,037
Ten Tors	<u>5,456</u>	<u>5,507</u>
	<u>125,347</u>	<u>117,817</u>
Total incoming resources	187,742	150,755
EXPENDITURE		
Raising funds		
Rates and water	419	476
Insurance	4,767	4,571
Light and heat	17,155	22,833
Carried forward	22,341	27,880

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 2024**

	2024	2023
	£	£
Raising funds		
Brought forward	22,341	27,880
Sundry expenses	3,400	1,518
Repairs & maintenance	24,349	31,966
Depreciation	8,036	7,696
	<hr/>	<hr/>
	58,126	69,060
Other trading activities		
Opening stock	13,426	12,668
Purchases - Tangier shop	13,699	10,433
Purchases - Huish Woods shop	5,548	4,336
Rent	3,621	4,651
Huish Woods-Tree management	5,700	17,988
Closing stock	<u>(14,769)</u>	<u>(13,426)</u>
	27,225	36,650
Charitable activities		
World Jamboree	600	2,650
Explorer Scouts-other	15,237	7,899
District events & training	3,936	8,837
Huish Instructors	4,125	3,873
Huish activity investment	7,414	-
Ten Tors	4,996	2,779
Charitable donations	<u>402</u>	<u>-</u>
	36,710	26,038
Support costs		
Management		
Telephone	2,091	1,832
Postage and stationery	1,273	1,392
Website and computer costs	460	862
Accountancy fees	2,160	1,950
Cleaning	27,224	22,108
Bad Debts	-	2,219
Admin wages and pension costs	12,291	8,328
Bank charges	<u>671</u>	<u>482</u>
	46,170	39,173

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Blackdown District Scout Council
Detailed Statement of Financial Activities
for the Year Ended 31 December 2024

	<u>2024</u>	<u>2023</u>
	<u>£</u>	<u>£</u>
Total resources expended	<u>168,231</u>	<u>170,921</u>
Net income/(expenditure)	<u>19,511</u>	<u>(20,166)</u>

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