

## **Independent examiner's report to the charity trustees of Axe District Scouts**

**Charity Number:** 305639

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31st March 2021

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

As the charity's trustees, 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 2011 Act and in carrying out my examination, I have followed all the 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 which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.



Name: Catherine Saunders

Relevant professional qualification if any: CTA MAAT ATT

Address: TaxAssist Accountants, 96 Drove Road, Weston super Mare, BS23 3NW

Date: 10th August 2021

## **TAXA Notes**

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### **District Executive (Main a/c)**

closing bank balance per statement 31st March 2021

Reconciles

### **District Executive (Business Reserve a/c)**

closing bank balance per statement 31st March 2021

Reconciles

### **District Beaver Scouts**

closing bank balance per statement 31st March 2021

Reconciles

### **District Cub Scouts**

closing bank balance per statement 31st March 2021

### **Uncleared cheques**

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cheque 468

cheque 469

Cheque 471

Cash float

Bank reconciles

### **District Scouts**

closing bank balance per statement 31st March 2021

Reconciles

### **Axe Jammers SAS**

closing bank balance per statement 31st March 2021

### **Maniaxe ESU**

closing bank balance Main account per statement 24th March 2021

closing bank balance Deposit account per statement 31st March 2021  
closing bank balance Deposit account (statement not seen, but no movement on ac  
Credit on pre paid card

### **Pioneers ESU**

closing bank balance Main Account per statement 31st March 2021

closing bank balance Camp Account per statement 31st March 2021

International account, per spread sheet, no bank closing bank statement provided

### **Cash float**

I could not find the closing bank statement for the camp account so could not check

### **Saracens ESU**

closing bank balance Main Account per statement 31st March 2020

### **Uncleared cheques**

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**22044**  
**22043**  
22042

Reconciles

### **Spartans ESU**

closing bank balance per statement 31st March 2021

Bank reconciles

### **Yeo ESU**

Closing balance per bank statement- CAF bank  
Cash

Reconciles

## **Badge account**

closing bank balance per statement 31st March 2021

Reconciles

## **Expeditions**

closing bank balance per statement 31st March 2021

Reconciles

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105,117.68

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16,245.55

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2,279.54

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4,256.66

95.00

60.00

2.28

4,099.38

4.47

4,103.85

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4,224.64

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149.92

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6,254.93

count) 850.09  
1.43  
177.41

**7,283.86**



633.26 **633.26**

1,752.82 **1,752.82**

- **-**

-

**2,386.08**

: this



2,225.28

44.00  
105.00  
800.00

**1,276.28**



**1,436.84**

**1,436.84**



**10,620.62**

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**10,620.62**

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7,594.90

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1,064.92

## Axe District Scout Council

### Receipts and payments accounts summary for the year ended 31st March 2021

	Note	31.3.2021	31.3.2020
		£	£
Total receipts for the year (see page 4)		82,508	151,134
Total payments for the year (see page 5)		<u>90,755</u>	<u>102,971</u>
Net receipts/(payments) for the year	-	8,247	48,164
Cash, bank and similar funds brought forward		172,032	123,868
Cash, bank and similar funds held at year end	1 & 12	<u><u>163,785</u></u>	<u><u>172,032</u></u>
Represented by:			
Unrestricted general funds		51,263	91,769
Unrestricted designated funds		<u>57,872</u>	<u>79,862</u>
Total Unrestricted funds		109,135	171,631
Restricted funds		54,650	400
Endowment funds		0	0
Total cash funds		<u><u>163,785</u></u>	<u><u>172,032</u></u>

The above account and accompanying statement of assets and liabilities were approved by the trustees on September 2021 and were signed on their behalf by:

**Richard Hurst**

**Ali Kattana**

**Paul Westwood**

Joint District Commissioners

District Chair



<b>2019</b>	<b>2018</b>
<b>£</b>	<b>£</b>
229,442	158,683
<u>219,915</u>	<u>138,085</u>
9,527	20,599
114,341	93,742
<u><u>123,868</u></u>	<u><u>114,341</u></u>

80,259	30,402
43,209	80,636
<u>123,468</u>	<u>111,038</u>
400	3,303
0	0
<u><u>123,868</u></u>	<u><u>114,341</u></u>

## Axe District Scout Council

### Receipts for the year ended 31st March 2021

	<b>Note</b>	<b>31.3.2021</b>
		<b>£</b>
Membership subscriptions	2	90,954
Less: Paid-on to County and HQ		<u>- 67,360</u>
Net membership subscriptions retained		23,594
Investment income received:		
Bank interest		7
Building Society interest		-
The Scout Association Short Term Investment Service		-
Dividends		<u>-</u>
		7
Grants received	3	-
Activities	4	51,989
Fundraising (gross)	5	1,828
Other income (inc. donations):	6	1,199
Loan repayments received from units	7	-
Sale of Government Stock		-
Badge receipts (sales)		3,892
Total receipts for the year		<u><u>82,508</u></u>

<b>31.3.2020</b>	<b>2019</b>	<b>2018</b>
<b>£</b>	<b>£</b>	<b>£</b>
91,086	79,235	80,915
- 59,124	- 7,995	- 59,390
<u>31,962</u>	<u>71,240</u>	<u>21,525</u>
34	23	8
-	-	-
-	-	-
-	-	-
<u>34</u>	<u>23</u>	<u>8</u>
-	-	9,692
93,529	137,972	107,378
5,345	3,742	9,096
8,934	4,924	
1,000	1,038	1,077
-	-	-
10,329	10,504	9,908
<u>151,134</u>	<u>229,442</u>	<u>158,683</u>

## Axe District Scout Council

### Payments for the year ended 31st March 2021

	Note	31.3.2021	31.3.2020	2019	2018
		£	£	£	£
Premises		0	0	0	0
Grants made	8	1,600	0	0	0
Activities	9	79,561	82,031	188,440	106,496
Fundraising expenses	10	1,000	1,435	510	1,554
Administration/establishments expenses	11	5,735	10,661	20,562	22,153
Trustee expenses		0	0	0	0
Sundries		0	0	0	0
Purchase of capital equipment		0	0	0	0
Purchase of badges		2,859	8,844	10,402	7,881
Sundry payments		0	0	0	0
Loans made to units		0	0	0	0
Total payments for the year		<u>90,755</u>	<u>102,971</u>	<u>219,915</u>	<u>138,085</u>

**Axe District Scout Council**  
**Statement of Assets and Liabilities at 31st March 2021**

	Note	31.3.2021
MONETARY ASSETS Cash, bank and similar funds		£
Bank current account(s)		159,556
Bank deposit account(s)		0
Bank term deposit(s)		0
Building society account(s)		0
The Scout Association Short Term Investment Service		0
Funds held on Pre-Payment Card		0
Cash in hand		4,229
	1 & 12	<u>163,785</u>
OTHER MONETARY ASSETS		
Tax claim		0
Debts due (loan to units)		0
INVESTMENT ASSETS		
Government Stocks at market value		
Other quoted securities at market value		
Other investments		
Property held for investment purposes		
NON-MONETARY ASSETS Assets for charity's own use		
Badge secretary's stock		0
Shop stock		
Land and buildings		
Motor vehicles		
Scouting equipment, furniture etc.		0
TOTAL ASSETS	Corrected figure	<u><u>163,785</u></u>
LIABILITIES Those due within one year		
Accounts not yet paid		0
Expenses incurred not yet invoiced		0
Subscriptions not yet paid		0
Other		3,450
		<u>3,450</u>
LIABILITIES Those payable after one year		
Loan		0
Hire purchase owing		0
Leasing payments outstanding		0
Other long term liabilities		0
TOTAL LIABILITIES		<u><u>0</u></u>
TOTAL ASSETS LESS TOTAL LIABILITIES		<u><u>160,335</u></u>
CONTINGENT LIABILITIES AND FUTURE OBLIGATIONS		<u><u>0</u></u>



31.3.2020	31.3.2019	2018
£	£	£
170,347	122,737	96,222
850	848	17,950
0	0	0
1	1	1
0	0	0
403		
431	281	167
<u>172,032</u>	<u>123,868</u>	<u>114,341</u>
0	0	0
963	1,963	3,000
4,646	5,041	3,815
0	0	0
<u>177,641</u>	<u>130,872</u>	<u>121,155</u>
<b>178,603</b>		
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
<u>0</u>	<u>0</u>	<u>0</u>
<u>177,641</u>	<u>130,872</u>	<u>121,155</u>
<u>0</u>	<u>0</u>	<u>0</u>

**Axe District Scout Council**  
**Notes to the accounts for the year ended 31st March 2021**

	31.3.2021 £	31.3.2020 £	31.3.2019 £	2018 £
<b>1. Cash, bank &amp; similar funds carried forward (also see note 12)</b>				
District Executive	121,363	105,320	91,130	61,308
Sections	42,421	66,712	32,738	53,033
	<u>163,785</u>	<u>172,032</u>	<u>123,868</u>	<u>114,341</u>
<b>2. Receipts: Membership subscriptions</b>				
	Gross	90,954	91,086	79,235
	Less: Paid-on to County and HQ	-	59,124	-
	-	67,360	7,995	-
Net Membership subscriptions retained within Axe District:	<u>23,594</u>	<u>31,962</u>	<u>71,240</u>	<u>21,525</u>
	See Trustee Annual Report for more information about payment of Membership Subscriptions			
<b>3. Receipts: Grants</b>	-	-	-	-
<b>4. Receipts: Activities</b>				
District Beaver Scouts	107	564	2,677	2,397
District Cub Scouts	10	6,708	2,711	6,559
District Scouts	6,806	40,076	4,022	3,917
Axe-Jammers	-	-	-	-
Expedition (Ten Tors) account	2,265	4,638	4,169	5,148
Maniaxe ESU	-	1,576	10,185	11,727
Pioneers ESU	995	2,318	16,672	31,589
Saracens ESU	156	1,777	1,918	745
Spartans ESU	-	3,239	3,904	3,649
Yeo ESU	6,673	13,493	18,639	17,023
Training	1,001	387	908	258
2015 World Jamboree	-	5,431	15,362	3,463
Jamborees (exc. World Jamboree)	26,687	3,267	24,956	-
Pantomime trip	1,590	7,920	9,525	10,114
District Ski Trip	5,700	75	22,324	3,946
Sundries	-	-	-	1,363
West Mendip Way Walk	-	2,060	-	5,480
	<u>51,989</u>	<u>93,529</u>	<u>137,972</u>	<u>107,378</u>
<b>5. Receipts: Fundraising</b>				
Fundraising for benefit of units	828	4,172	3,269	9,096
Funds raised to pay-on to 3rd party (e.g. St Georges Day)	1,000	1,173	473	627
	<u>1,828</u>	<u>5,345</u>	<u>3,742</u>	<u>9,722</u>
<b>6. Receipts: Other Income</b>				
Donations received	999	3,220	1,894	4,726
Legacies received	-	-	-	-
Income Tax recovered via Gift Aid (on subscriptions and donations)	-	3,380	-	-
World Jamboree	-	-	-	-
Golden Woggle	-	-	-	1,700
Other Income	200	2,334	2,700	2,640
Sundries	-	-	330	-
Funds from closing Group/Unit	-	-	-	-
	<u>1,199</u>	<u>8,934</u>	<u>4,924</u>	<u>9,065</u>
<b>Received from Sections</b>				
Badge Account	-	-	-	-
	<u>1,199</u>	<u>8,934</u>	<u>4,924</u>	<u>9,065</u>
<b>7. Receipts: Loan repayments received from units</b>				
1st Uphill	-	1,000.00	1,000.00	1,000.00
1st Grove Village	-	-	37.50	-
	<u>-</u>	<u>1,000.00</u>	<u>1,037.50</u>	<u>1,077.21</u>
<b>8. Payments: Grants made</b>				
Start up Grants	-	-	-	-
Other grants	1,600	-	-	-
	<u>1,600</u>	<u>-</u>	<u>-</u>	<u>-</u>

## Axe District Scout Council

### Notes to the accounts to 31st March 2021 (continued)

	31.3.2021	31.3.2020	31.3.2019	2018
	£	£	£	£
<b>9. Payments: Activity Expenses</b>				
Axe Jammers	-	-	-	-
District Beaver Scouts	-	938	2,373	2,578
District Cub Scouts	235	6,519	2,028	6,354
District Scouts	36,480	9,033	4,188	4,004
District Expeditions (inc Ten Tors)	1,688	5,334	4,199	5,923
District Activities (Jamborees & District Events)	28,306	20,194	30,456	1,049
World Jamboree	-	-	18,443	5,617
Pantomime	-	-	7,983	7,968
ESU Maniaxe	187	3,464	13,495	14,451
ESU Pioneers	1,181	6,838	31,412	19,185
ESU Saracens	900	2,947	2,693	1,578
ESU Spartans	342	5,514	5,871	6,669
ESU Yeo	2,147	19,730	27,709	21,623
St. George's Day Celebration: costs	-	-	419	-
Golden Woggles event	176	-	293	2,296
Sandford Scout Hut	-	-	-	57
Adult Support and Training	1,508	1,346	1,873	1,186
New Equipment	109	175	9,140	5,958
District Ski Trip	5,900	-	25,866	-
West Mendip Way Walk	-	-	-	-
	<u>79,561</u>	<u>82,031</u>	<u>188,440</u>	<u>106,496</u>
<b>10. Payments: Fundraising expenses</b>				
Incurring as a result of fundraising activities	-	135	10	928
Funds raised and paid-on to a 3rd Party	1,000	1,300	500	627
	<u>1,000</u>	<u>1,435</u>	<u>510</u>	<u>1,554</u>
<b>11. Payments: Administration/establishment expenses</b>				
Petrol, telephone & postage expenses	216	785	602	559
Group Support	724	3,735	5,424	8,959
Resources	518	473	525	-
Meeting Costs	125	1,915	1,271	3,596
Bank charges and accounting software fee	139	110	84	-
Accountancy and examination of accounts	766	-	360	360
Insurances	238	218	223	325
Licences	418	407	396	385
Recruitment	-	-	-	22
Transfer of funds upon closure of Group/Unit	-	-	-	1,895
Sandford Scout Hut demolition See Trustees Report for more detail	-	-	4,934	-
New storage container See Trustees Report for more detail	895	910	5,350	-
Other expenses	1,696	2,107	1,393	6,053
	<u>5,735</u>	<u>10,661</u>	<u>20,562</u>	<u>22,153</u>
<b>12. Breakdown of cash, bank and similar funds</b>				
<b>District Executive funds</b>				
Restricted: HQ and County membership fees to pay-on	54,250	-	-	-
Restricted: World Scout Jamboree	0	0	-	2,903
Restricted: New Scout Group support	400	400	400	400
<b>Total Restricted Funds</b>	<b>54,650</b>	<b>400</b>	<b>400</b>	<b>3,303</b>
Designated: World Jamboree	2,000	1,000	50	50
Designated: Axe Jam	1,013	1,013	-	7,969
Designated: Contingencies	-	1,250	1,250	1,250
Designated: Capital Expenditure	-	1,076	1,076	3,800
Designated: District Hardship fund	5,959	774	774	774
Designated: Group Development	-	1,480	1,480	2,480
Designated: District Scout Network	462	462	462	1,796
Designated: District Explorer Scouts	421	421	421	421
Designated: District Activities	1,644	1,644	1,404	1,474
Designated: Scorpions ESU (closed unit)	-	2,979	2,979	2,979
Designated: 1st Grove Village	-	1,000	-	-
Designated: Ardeche trip	-	-	350	-
Designated: Ski Trip fund	3,950	50	224	4,609
<b>Total Unrestricted Designated funds</b>	<b>15,450</b>	<b>13,150</b>	<b>10,471</b>	<b>27,603</b>
<b>Total Unrestricted General funds</b>	<b>51,263</b>	<b>91,769</b>	<b>80,259</b>	<b>30,402</b>
<b>Total District Executive funds</b>	<b>121,363</b>	<b>105,320</b>	<b>91,130</b>	<b>61,308</b>
<b>Funds held by Sections/Units</b>				
<b>Total Restricted Funds</b>	-	-	-	-
<b>Total Unrestricted Designated funds</b>	<b>42,421</b>	<b>66,712</b>	<b>32,738</b>	<b>53,033</b>
<b>Total District consolidated funds</b>	<b>163,785</b>	<b>172,032</b>	<b>123,868</b>	<b>114,341</b>

**Axe District Scout Council**

**Receipts and payments accounts summary for the year ended 31st March 2021**

	2020	2021	13.7.21 Scrutinised and OK	13.7.21 Scrutinised and OK	13.7.21 Scrutinised and OK	13.7.21 Scrutinised and OK	12.5.21 Scrutinised and OK		13.7.21 Scrutinised and OK	21.7.21 Scrutinised and now OK	13.7.21 Scrutinised and OK	18.7.21 Scrutiny complete and OK	2.5.21 Scrutinised and OK	18.7.21 Scrutinised and OK	28.4.21 Scrutinised and OK
Note	Consolidated	Consolidated	District Executive (Main a/c)	District Executive (Business Reserve a/c)	District Beaver Scouts	District Cub Scouts	District Scouts	Axe Jammers SAS	Maniaxe ESU	Pioneers ESU	Saracens ESU	Spartans ESU	Yeo ESU	Badge account	Expeditions
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Total receipts for the year	151134.47	82508.15	57412.66	6.61	107.00	10.00	6974.58	0	469.38	3439.59	0.30	756.00	7175.74	3891.69	2264.60
Total payments for the year	102970.92	90755.09	41375.77	0	0.00	237.28	36480.00	37	225.16	3415.74	943.95	672.64	2605.03	3074.46	1688.06
Net receipts/(payments) for the year	48163.55	-8246.94	16036.89	6.61	107.00	-227.28	-29505.42	-37	244.22	23.85	-943.65	83.36	4570.71	817.23	576.54
Cash, bank and similar funds brought forward from 31.3.2020	123868.07	172031.62	89080.79	16238.94	2172.54	4331.13	33730.06	186.92	7039.64	2362.23	2219.93	1353.48	6049.91	6777.67	488.38
Cash, bank and similar funds as at 31.3.2021 to be carried forward	1 & 12 172031.62	163784.68	105117.68	16245.55	2279.54	4103.85	4224.64	149.92	7283.86	2386.08	1276.28	1436.84	10620.62	7594.90	1064.92
		163784.68	105117.68	16245.55	2279.54	4103.85	4224.64	149.92	7283.86	2386.08	1276.28	1436.84	10620.62	7594.90	1064.92

**Receipts for the year ended 31st March 2021**

Note															
Net membership subscriptions retained by Axe District	2	31962.00	23593.75	21790.00	0	0	0	0	0	469	641.75	-185	450	428	0
Investment income received:															
Bank interest		34.43	6.99		6.61				0.38						
Building Society interest		0.00	0												
The Scout Association Short Term Investment Service		0.00	0												
Dividends/Other Investment income		0.00	0												
		34.43	6.99	0	6.61	0	0	0	0.38	0	0	0	0	0	0
Grants Received	3	0.00	0.00	0	0	0	0	0	0	0	0	0	0	0	0
Activities	4	93529.36	51988.95	34978	0	107.00	10	6806.08	0	0.00	994.88	0.00	156.00	6672.74	0
Fundraising (gross)	5	5345.49	1827.96	0	0	0	0	0	0.00	1752.96	0.00	0.00	75	0	0
Other income (inc. donations)	6	8933.77	1198.81	645.01	0	0	0	168.5	0	0.00	50	185.3	150	0	0
Loan repayments received from units	7	1000.00	0	0											
Sale of Government Stock		0.00	0												
Badge receipts (sales)		10329.42	3891.69											3891.69	
Total receipts for the year		151134.47	82508.15	57412.66	6.61	107.00	10	6974.58	0	469.38	3439.59	0.30	756	7175.74	3891.69

**Payments for the year ended 31st March 2021**

	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Premises	0.00	0													
Grants made	8	0.00	1600.00	1600.00	0	0	0	0	0	0	0	0	0	0	0
Activities	9	82030.75	79561.14	36247.33	0	0	235	36480	0	187.27	1290	943.95	341.66	2147.4	0
Fundraising expenses	10	1435.00	1000.00	0	0	0	0.00	0	0	1000	0	0	0	0	0
Administration/establishments expenses	11	10661.30	5735.13	3528.44	0	0	2.28	0	37	37.89	1125.27	0	330.98	457.63	215.64
Trustee expenses		0.00	0												
Sundries		0.00	0												
Purchase of capital equipment		0.00	0												
Purchase of badges		8843.87	2858.82											2858.82	
Withdrawal of Gang Show accounts from Scout consolidated accounts		0.00	0.0												
Sundry payments		0.00	0												
Loans made to units		0.00	0												
Total payments for the year		102970.92	90755.09	41375.77	0	0	237.28	36480	37.00	225.16	3415.74	943.95	672.64	2605.03	3074.46