



Bradford South District Scout Council

Trustees Report and Accounts

Year Ended 31st March 2021

The Scout Association registration number 10001830

Charity registration number 503169

Bradford South District Scout Council

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Bradford South District Scout Council

Trustees Annual Report

<u>Charity name</u>	Bradford South District Scout Council
<u>Charity registration number</u>	503169
<u>Charities principal address</u>	c/o 18 Grange Drive Allerton Bradford BD15 7RZ

Trustees during the year 1st April 2020 - 31st March 2021

Ex Officio

Claire Baggley	Chair	(until July 20)
Nick Tindall	Chair	(from July 20)
Alison Walton	District Commissioner	(until March 21)
Ian Womersley	District Commissioner	(from March 21)
Gill Tindall	Secretary	
Nagib Bleem	Treasurer	

Nominated by the District Commissioner

Nick Tindall	(until July 20)
Phil Chadwick	
Josie Taylor	
Tracey Sherrard	(from July 20)

Elected by the Scout Council

Tracey Sherrard	(until July 20)
Kelly Moorhouse	
Kevin Horner	
Clive Walton	(from July 20)

Bradford South District Scout Council

Structure, Governance and Management

The District is a trust established under its rules which are common to all Scouts. The District's governing documents are those of The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and the Policy, Organisation and Rules of the Scout Association.

The Trustees are appointed in accordance with the Policy, Organisation and Rules of The Scout Association. The charity trustees are responsible for complying with all legislation applicable to charities. This includes the registration, keeping of accurate accounts and completing returns to the Charities Commission as appropriate.

The District is managed by the District Commissioner and supported by the Executive Committee. The Committee consists of Ex Officio members, Elected members and Nominated representatives of the District Scout Council.

The District Executive Committee exists to support the District Commissioner in meeting the responsibilities of the appointment and is responsible for:

- The maintenance of District property;
- The raising of funds and the administration of District finances;
- The insurance of persons, property and equipment;
- District public occasions;
- Assisting in the recruitment of leaders and other adult support;
- Appointing any sub committees that may be required; and
- Appointing District Administrators and Advisors other than those who are elected.

Bradford South District Scout Council has a 50/50 joint ownership and responsibility for Blackhills Scout Campsite located at Wilsden, Bradford. The purpose of this facility is to support the development of Young People in adventure and challenging activities in line with the aims and objectives of The Scout Association. The accounts for this facility are available for review at the Annual General Meeting of Bradford South District Scouts.

Objectives and Aims

The objectives of the District are as a unit of The Scout Association.

The aim of The Scout Association 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 is by providing an enjoyable and attractive scheme of progressive training, based on the Scout Promise and Law and aided by adult leadership.

Bradford South District Scout Council

Public Benefit Statement

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

Risk and Internal Control

The District Executive Committee has identified the major risks to which they believe the District is exposed. These have been reviewed and systems have been established to mitigate against them. The main areas of concern that have been identified are:

Damage to buildings, property and equipment. The District would request the use of buildings, property and equipment from neighbouring organisations such as, churches, community centres and other Scout Districts. Similar reciprocal arrangements exist with these organisations. The District has sufficient buildings and contents insurance in place to mitigate against permanent loss.

Injury to leaders, helpers, supporters and members. The District through annual membership fees contributes to The Scout Association's national accident insurance policy. Risk assessments are undertaken before all activities.

Reduced income from fund raising. The District is primarily reliant upon income from subscriptions and fundraising. The District does hold a reserve to ensure the continuity of activities should there be a major reduction in income. The Committee could raise the value of subscriptions to increase the income to the District on an ongoing basis, either temporarily or permanently.

Reduction or the loss of leaders. The District is totally reliant upon volunteers to run and administer the activities of the District. If there was a reduction in the number of leaders to an unacceptable level in a particular section of the District as a whole, then there would have to be a contraction, consolidation or closure of a section. In the worst case scenario the complete closure of the District.

Reduction or loss of members. The District provides activities for all Young People aged 6 to 18. If there was a reduction in membership in a particular section or the District as a whole then there would have to be a contraction, consolidation or closure of a section. In the worst case scenario the complete closure of the District.

The District has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss. These include dual signatories for all payments both cheque and electronic and insurance policies to ensure that insurable risks are covered.

Achievements and Performance

Supported District and County events financially.

Supported with financial aid Young People and Leaders on local, national and international events.

Bradford South District Scout Council

Reserves Review

The District's policy on reserves is to hold sufficient funds in the bank to continue the charitable activities of the District for at least one year should income and fundraising fall short. The District Executive Committee considers that the District should hold a cash sum sufficient to cover the annual running costs of the district's activities, expenditure on assets such as the minibus and reserves built over a 5 year period for replacement of such assets. This sum is currently estimated to be in the region of £10k at the start of the five year period rising to £35k at the end of each 5 year period.

The District Executive held unrestricted cash reserves of approximately £16k at the end of the year. This is above the level required for operating expenses, however funds ring fenced for future asset replacement are included in this amount.

Investment Policy

The District's Income and Expenditure is small and as a consequence does not have sufficient funds to invest in longer term investments such as stocks and shares. The District has therefore adopted a low risk strategy to the investment of its funds. All funds are held in cash using only mainstream banks or building societies or The Scout Association's Short Term Investment Service.

The District Executive regularly monitors the levels of bank balances, costs and interest rates received to ensure the District obtains maximum value and income from its banking arrangements. Occasionally this may involve using an account that requires a period of notice before funds may be withdrawn, but before doing so the District Executive considers the District's cash flow requirements.

Plans for Future Periods

The District Executive is part way through a transfer of its bankers from a mixed portfolio including, HSBC, Barclays, Yorkshire and Lloyds to a consolidated series of nine accounts held by Lloyds Banking Group. This process has been delayed by Covid-19 restrictions. It is anticipated that this will be completed during the financial year 21-22

Covid-19

2020-21 has been an extraordinary year for all Charities with normal financial patterns been thrown into disarray. The Statement of Financial Activities shown on page 8 are therefore very different from previous financial years and comparisons cannot be made. The District took delivery of a brand new minibus in August 2020 as commitment had been made prior to Covid-19 restrictions. This asset has been unable to generate income as in previous years to cover its operating costs.

N. Bleem

Nagib Bleem
District Treasurer

19th July 2021

Nick Tindall

Nick Tindall
District Chair

19th July 2021

Bradford South District Scout Council

Independent Examiner's Report to the Trustees

I report to the trustees on my examination of the accounts of Bradford South District Scout Council for the year ended 31st March 2021.

Responsibilities and Basis of Report

As the charity's trustees you are responsible for the preparation of accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity'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 Charities Commission under section 145(b) of the Act.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act
- Follow the procedures laid down in the general directions given by the Charities Commission (under section 145 (b) of the Charities Act), and
- State whether particular matters have come to my attention.

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;

- a) accounting records were not kept in respect of the Charity as required by section 130 of the Act;
- or
- b) the accounts do not accord with those records.

I have no concerns and have come across no other matter in connection with my examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Richard Gibson MAAT
Quality Business Services (Yorkshire) Ltd
20 High Street
Queensbury
Bradford
BD13 2PA

19th July 2021

Bradford South District Scout Council

Statement of Financial Activities for Year Ended 31st March 2021

<u>Income</u>	<u>Notes</u>	<u>2021</u>	<u>2020</u>
Group capitation received		22,500	26,640
Low Moor Explorers capitation received	6	-	945
Bedale Explorers capitation received	6	-	1,395
Sale of badges		1,088	2,851
District activity income		-	1,070
Beavers activity income		-	5,875
Cubs activity income		-	75
Scouts activity income		-	99
Low Moor Explorers activity income		147	4,451
Bedale Explorers activity income	8	8,729	21,928
Charity fundraising income	4	4,353	6,622
Other income		120	-
District International trips income Ardeche & Paris		17,248	15,187
Minibus rental income		-	2,283
Previous year's deferred income less prepayments		-	-
Profit on asset disposal		-	10,860
Total Income		54,185	100,280
<u>Expenditure</u>			
Headquarters & County capitation paid		19,600	23,785
Trustee & District team expenses	2	-	-
Badge stock purchased		734	2,562
District activity costs		-	797
Beavers activity costs		140	5,766
Cubs activity costs		60	166
Scouts activity costs		-	122
Low Moor Explorers activity costs		918	3,242
Bedale Explorers activity costs	5 & 8	19,242	8,610
St Georges day parade costs		-	372
District International trip costs	5	26,669	7,431
Minibus running costs		1,614	1,846
Room hire		191	614
Accountants Fees		60	60
Depreciation	3	6,582	222
Other district costs		137	259
Charity fundraising donation	4	-	5,343
Total Expenditure		75,949	61,197
Net Income / Expenditure		- 21,764	39,083

Bradford South District Scout Council

Balance Sheet as at 31st March 2021

	<u>Notes</u>	<u>2021</u>	<u>2020</u>
<u>Fixed Assets</u>			
Tangible Assets	3	<u>25,909</u>	<u>32,491</u>
<u>Current Assets</u>			
Stock of Badges	1	4,328	4,689
Debtors	7	1,040	1,215
Cash at Bank			
General - HSBC 19/20 Lloyds 20/21		24,077	56,986
Minibus - HSBC 19/20 Lloyds 20/21		897	2,512
International - Lloyds		440	8,458
Badges - Yorkshire Bank		2,256	1,999
Beavers - Barclays 19/20 Lloyds 20/21		546	703
Cubs - HSBC 19/20 Lloyds 20/21		174	234
Scouts - HSBC		1,039	1,039
Low Moor Explorers - HSBC		4,091	5,611
Bedale Explorers - HSBC		9,198	20,915
Bedale Explorers - Lloyds		65	-
Cash in Hand			
General		228	-
Minibus		-	-
International		-	-
Badges		124	28
Beavers		-	50
Cubs		-	-
Scouts		-	-
Low Moor Explorers		8	51
Bedale Explorers		206	205
<u>Total Current Assets</u>		<u>48,718</u>	<u>104,695</u>
<u>Liabilities</u>			
Creditors Falling Due Within One Year		-	39,978
Net Current Assets		<u>48,718</u>	<u>64,717</u>
Total Net Assets		<u>74,627</u>	<u>97,208</u>
Unrestricted Funds & Assets		60,820	76,756
Restricted Funds	1	13,807	20,452


 Nick Tindall - District Chair

Approved on behalf of the District Executive Committee 19th July 2021

Bradford South District Scout Council

Notes to the Accounts

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Accounting Policies

The accounts have been prepared under the historical cost convention with items recognised at cost or transactional value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice; Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1st January 2015), the Charities Act 2011 and applicable regulations.

The financial statements are prepared on the historic cost basis of accounting. Both the current and comparative period cover 12 months. The accounts are prepared in £ sterling.

Income

All income is recognised once the charity has the entitlement to the income, there is sufficient certainty of receipt and the amount of income received 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 settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated to the applicable expenditure headings in the statement of financial activities. All support costs and governance costs are allocated against charitable activities.

Funds Accounting

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor. The Charity fundraising held at the year end is included within Restricted funds. Restricted funds also includes fundraising and payments made by participants specifically for future International trips. At the year end the district held charity funds amounting to £8681 and International trip funds amounting to £5,126

Stock

Stock is valued at the lower of cost and net realisable value.

Tangible Fixed Assets

Depreciation is charged over 5 years on a straight line basis.

Bradford South District Scout Council

2 Trustees Expenses

None of the trustees received remuneration.

3 Fixed Assets

	Flags & Trophies	Minibus	Total
Costs			
As at 1st April 2020	1,590	32,386	33,976
Acquisitions	-	-	-
Disposals	-	-	-
As at 31st March 2021	<u>1,590</u>	<u>32,386</u>	<u>33,976</u>
Depreciation			
As at 1st April 2020	1,485	-	1,485
Charge for the year	105	6,477	6,582
Eliminated on disposal	-	-	-
As at 31st March 2021	<u>1,590</u>	<u>6,477</u>	<u>8,067</u>
<u>Net Book Value</u>			
31st March 2021	<u>-</u>	<u>25,909</u>	<u>25,909</u>
31st March 2020	105	32,386	32,491

4 Charity Fundraising Income & Donation

The variance between the income and donation amounts for the District's chosen charity, is due to the 'Charity Year' running from St Georges Day to St Georges Day rather than inline with the financial year.

5 Kandersteg 2021, Paris 2021 & Ardeche 2021

Due to Covid-19 travel restrictions all three International trips had to be cancelled and full refunds for all payments received from participants were made during Q4 of 2020. The total refunds made amounted to £44,550

Bradford South District Scout Council

6 Explorer Units Capitation Received

Due to Covid-19 restrictions, both Explorer Units collected very little subs payments from their members during the financial year and therefore all income to the units has been shown as Activity Income for the respective units for the financial year 20/21. Both Units paid their capitation fee due to the District from their reserves prior to the year end. Bedale Explorers capitation was £1,138 and Low Moor Explorers capitation was £792.

7 Debtors

The sum of £1,040 is annual membership fees due from Scout Groups within the financial year but not received by the year end.

8 Bedale Explorers Activity Income and Expenditure

The Kandersteg International trip income and expenditure (including refunds) is operated through the Bedale Explorers account and therefore the income and expenditure figures shown in these accounts reflect this high 'turn over' activity. The income split in the financial year 20/21 is £7,040 Kandersteg and £1,689 other and the expenditure split in the financial year 20/21 is £17,881 Kandersteg (refunds) and £1,361 other.

**BLACKHILLS SCOUT CAMPSITE
FINANCIAL ACCOUNTS
YEAR ENDED 31ST MARCH 2021**

**THE MANAGEMENT COMMITTEE
BLACKHILLS SCOUT CAMPSITE**

INDEPENDENT EXAMINERS REPORT

In accordance with instructions given to me, I have prepared, without carrying out an audit, the income and expenditure account and balance sheet from your accounting records and from information and explanations supplied to me.

Date 17 JUNE 2021

Name Trevor.W Milner FCA

T. W. Milner

Address 9 Rosehill Crescent
Wyke
Bradford
BD12 0UZ

Management Information

The Management Committee is a joint sub-committee of the District Executive Committees of Bradford North District Scout Council (registered charity 1138186) and Bradford South District Scout Council (registered charity 503189).

**Blackhills Scout Campsite Accounts Income and Expenditure Account
Year Ended 31st March 2021**

<u>Income</u>	2020-21	2019-20
Grants - Bradford MDC	24319.86	0.00
Fees paid by Campers & Deposits	1850.00	34749.00
Activity Fees	0.00	5333.00
Profit on Shop	0.00	2264.00
Rent Received	1872.07	1571.00
Interest Received	687.40	390.00
Events	0.00	1929.00
Profit on Bar	0.00	885.00
Grants & Donations	5.00	5.00
In Memorium	0.00	200.00
Other Income	0.00	0.00
	<u>29034.33</u>	<u>47306.00</u>
 <u>Expenditure</u>		
Rates & Water	731.16	1800.00
Insurance	0.00	101.00
Repairs & Renewals	30037.38	23620.00
Bar Equipment & Licences	0.00	70.00
Electricity	1128.62	1890.00
Gas	2766.40	2731.00
Wages	0.00	353.00
PP&S	0.00	829.00
Professional Fees	1500.00	0.00
Marketing	0.00	0.00
Licences	246.50	155.00
Event Costs	0.00	1195.00
Activities	0.00	2994.00
Depreciation	5769.00	6135.00
Rent for Leased land	2200.00	2200.00
Booking Refunds	2295.00	0.00
Admin	314.29	0.00
Subscriptions	50.00	0.00
Cleaning	620.53	0.00
Stock write off	434.00	0.00
Petty Cash Adjustment	61.10	0.00
Sundry Costs	0.00	0.00
	<u>48132.98</u>	<u>43673.00</u>
 Profit/ Loss for the year	<u>-19098.65</u>	<u>3433.00</u>

Blackhills Scout Campsite - Balance Sheet at 31st March 2021

	2021	2020
Fixed Assets	24184	29943
Current Assets		
Stock	555	1096
Barclays Bank - Deposit	10303	29958
Barclays Bank - Current	9296	6370
Skipton Building Society	85602	85000
TSA Charity Bond Account	80473	80101
Petty Cash	<u>66</u>	<u>110</u>
	188295	199635
Current Liabilities	0	0
NET CURRENT ASSETS	<u>210479</u>	<u>229578</u>
Represented by Capital Account	229578	226145
Net Loss for the year	<u>-19099</u>	<u>3433</u>
	<u>210479</u>	<u>229578</u>

Approved on behalf of the Camp Committee

I.E Lund - Chairman *I. Lund* 15/6/2021

T J Kershaw - Treasurer *TJK* 15/6/2021

Blackhills Scout Campside Fixed Assets Schedule

	Fixture & Fittings	Buildings 10%	Total
COST			
As at 31st March 2020	0	57590	57590
Depreciation			
As at 31st March 2020	0	27647	27647
Charge for the year 2020-21	0	5759	5759
		33406	33406
Net Book Value			
As at 31st March 2020	0	29943	29943
As at 30th March 2021	0	24184	24184

Blackhills Scout Campsite - Breakdown of Funds 2020-21

	Opening Balance	Receipts	Payments	Transfers	Closing Balance
Current Account					
Current Account	6369.76	28146.92	22320.87	-2900.00	9295.81
Deposit Account	28957.83	104.56	19759.00	3000.00	10303.39
Skipton Building Society	85000.00	601.60			85601.60
Scouting Assn	80101.17	372.24			80473.41
Petty Cash	110.39	107.00	Adj -51.10	-100.00	66.29

Blackhills Scout Campsite - Stock Reconciliation - 2020-21

	Shop	Bar	Total
Opening Stock	840	256	1096
Sale of Stock		-107	-107
Write Off	-409	-25	-434
Closing Stock	<u>431</u>	<u>124</u>	<u>555</u>

Notes to the Accounts

Grants - Bradford MDC

23.04.20	10000.00
11.12.20	1334.00
18.12.20	667.00
23.12.20	3269.00
06.01.21	667.00
20.01.21	2001.00
20.01.21	4000.00
29.01.21	285.66
26.02.21	2096.00
	<u>24319.88</u>

Rent Received

20.08.20 K Downs	1210.00
01.12.20 K Downs	605.00
	<u>1815.00</u>
17.03.21 Powergrid	57.07
	<u>1872.07</u>

Bookings

CLX Activities	300.00
CLX Activities	600.00
Ref JLC 5V	100.00
CLX Activities	300.00
Skip S ATC (1R 2021)	60.00
CLX Activities	450.00
Bedale Explorers	50.00
	<u>1850.00</u>

Interest Received

Deposit Account	13.59
Skipton BS	601.60
Scouts Assn	372.24
	<u>987.40</u>

Licences

John Briggs - Bradford MDC	70.00
Blacktoft Beacon	18.00
TV Licence	157.50
	<u>245.50</u>

Admin

Ian Lund	249.04
John Reynolds	20.00
Steve Rollins	12.49
John Ratnik	32.76
	<u>314.29</u>

No charge for Rates through lockdown
No Insurance charges included

Repairs & Renewals

Rhodes	
Manningham Concrete	779.25
Steve Rollins	560.00
Steve Rollins	130.00
Steve Rollins	960.00
Manningham Concrete	195.07
Rep Windows	3300.00
Dancart Flooring	1600.00
	<u>7524.32</u>

Grimley

Steve Rollins	40.00
	<u>40.00</u>

Clewer

John Ratnik	18.32
	<u>18.32</u>

General Site Maintenance

Manningham Concrete	6.49
Steve Rollins	18.89
Alpha Fire Protection	358.80
Premier Waste Ltd	273.60
Gulseley Gas	400.00
Steve Rollins	103.34
Steve Rollins	20.00
Kettlewell Groundworks	4770.00
John Ratnik	585.73
Ian Lund	50.04
Ian Lund	32.36
Manningham Concrete	48.98
Manningham Concrete	14.33
Ian Lund	37.23
Ian Lund	102.50
Frank Tucker Ltd	14898.00
Manningham Concrete	34.25
D.L Horsley	113.98
Steve Rollins	60.00
Ian Lund	30.96
Roberts Mapping	300.00
Ian Lund	106.80
	<u>22356.34</u>

Cleaning

Manningham Concrete	20.00
Calibre Cleaning	103.93
Calibre Cleaning	216.51
Steve Rollins	41.50
Calibre Cleaning	236.59
	<u>620.53</u>