



Bradford South District Scout Council

Trustees Report and Accounts

Year Ended 31st March 2022

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**

Charity name Bradford South District Scout Council

Charity registration number 503169

Charities principal address c/o 18 Grange Drive  
Allerton  
Bradford  
BD15 7RZ

Trustees during the year 1st April 2021 - 31st March 2022

Ex Officio

Nick Tindall	Chair	
Ian Womersley	District Commissioner	(until August 21)
Bev Dickinson	District Commissioner	(from August 21)
Gill Tindall	Secretary	(until July 21)
Hazel Chadwick	Secretary	(from July 21)
Nagib Bleem	Treasurer	

Nominated by the District Commissioner

Tracey Sherrard	(until July 21)
Phil Chadwick	
Josie Taylor	

Elected by the Scout Council

Kelly Moorhouse	(until July 21)
Clive Walton	(until July 21)
Kevin Horner	
Andrew Walker	(from July 21)

## 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 guided 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 £23k 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 has almost completed 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 was delayed by Covid-19 restrictions, however it is anticipated that this will be completed within Q2 of the financial year 22-23

Covid-19

2020-22 has been an extraordinary two years 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 pre-Pandemic 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, however this is expected to improve during 2022-23



Nagib Bleem  
District Treasurer

18th July 2022



Nick Tindall  
District Chair

18th July 2022

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 2022.

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

18th July 2022

Bradford South District Scout Council

Statement of Financial Activities for Year Ended 31st March 2022

<u>Income</u>	<u>Notes</u>	<u>2022</u>	<u>2021</u>
Group capitation received		28,356	22,500
Low Moor Explorers capitation received	6	561	-
Bedale Explorers capitation received	6	1,581	-
Sale of badges		2,785	1,088
District activity income		-	-
Beavers activity income		-	-
Cubs activity income		-	-
Scouts activity income		15,880	-
Low Moor Explorers activity income		890	147
Bedale Explorers activity income		8,597	8,729
Charity fundraising income	4	198	4,353
Other income	1 & 8	4,491	120
District International trips income		830	17,248
Minibus rental income		360	-
Previous year's deferred income less prepayments		-	-
Profit on asset disposal		-	-
<b>Total Income</b>		<b>64,529</b>	<b>54,185</b>
<u>Expenditure</u>			
Headquarters & County capitation paid		23,920	19,600
Trustee & District team expenses	2	-	-
Badge stock purchased		2,099	734
District activity costs		-	-
Beavers activity costs		-	140
Cubs activity costs		-	60
Scouts activity costs		9,177	-
Low Moor Explorers activity costs		1,936	918
Bedale Explorers activity costs		9,206	19,242
St Georges day & Remembrance day costs		20	-
District International trip costs	5	4,544	26,669
Minibus running costs		1,423	1,614
Room hire		80	191
Accountants Fees		60	60
Depreciation		6,477	6,582
Other district costs		314	137
Charity fundraising donation	4	8,879	-
<b>Total Expenditure</b>		<b>68,135</b>	<b>75,947</b>
<b>Net Income / Expenditure</b>		<b>- 3,606</b>	<b>- 21,762</b>

Bradford South District Scout Council

**Balance Sheet as at 31st March 2022**

	<u>Notes</u>	<u>2022</u>	<u>2021</u>
<u>Fixed Assets</u>			
Tangible Assets	3	<u>19,432</u>	<u>25,909</u>
<u>Current Assets</u>			
Stock of Badges	1	4,448	4,328
Debtors	7	-	1,040
Cash at Bank			
General - Lloyds		22,216	24,077
Minibus - Lloyds		835	897
International - Lloyds	1	540	440
Badges - Virgin Money		2,629	2,256
Beavers - Lloyds		546	546
Cubs - Lloyds		174	174
Scouts - Lloyds	1	10,063	1,039
Low Moor Explorers - Lloyds		3,006	4,091
Bedale Explorers - HSBC	1	4,965	9,198
Bedale Explorers - Lloyds		4,966	65
Cash in Hand			
General		228	228
Minibus		-	-
International		-	-
Badges		437	124
Beavers		-	-
Cubs		-	-
Scouts		-	-
Low Moor Explorers		20	8
Bedale Explorers		146	206
<b><u>Total Current Assets</u></b>		<u><b>55,219</b></u>	<u><b>48,717</b></u>
<u>Liabilities</u>			
Creditors Falling Due Within One Year		-	-
Net Current Assets		<u>55,219</u>	<u>48,717</u>
<b>Total Net Assets</b>		<u><b>74,651</b></u>	<u><b>74,626</b></u>
Unrestricted Funds & Assets		56,573	60,820
Restricted Funds	1	18,078	13,807



Nick Tindall - District Chair

Approved on behalf of the District Executive Committee 18th July 2022

## Notes to the Accounts

### 1 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 donar or ring fenced by the District Executive for a specific purpose. Restricted funds also includes fundraising and payments made by participants specifically for future International or UK District trips that would be refundable if those trips were cancelled. At the year end the district held International trip and UK trip funds amounting to £14,127 (£4,686 Kandersteg held in the Bedale HSBC account & £9,441 Brecon Beacons held in the Scout Section account), that would be either refundable if the trip was cancelled, or were fundraised specifically for these trips, as well as ring fenced start up funds for future new groups.

#### 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 2021	1,590	32,386	33,976
Acquisitions	-	-	-
Disposals	-	-	-
As at 31st March 2022	<u>1,590</u>	<u>32,386</u>	<u>33,976</u>
Depreciation			
As at 1st April 2021	1,590	6,477	8,067
Charge for the year	-	6,477	6,477
Eliminated on disposal	-	-	-
As at 31st March 2022	<u>1,590</u>	<u>12,954</u>	<u>14,544</u>
<u>Net Book Value</u>			
<b>31st March 2022</b>	<u>-</u>	<u>19,432</u>	<u>19,432</u>
31st March 2021	-	25,909	25,909

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. During the financial year limited final income was received for Martin House and the payment of funds raised in previous financial years was made to Martin House. No further charity fundraising took place within the financial year as a result of a one year break from the District Charity.

5 District International Trips

The expenditure in the financial year includes the initial deposit paid in advance for the Harlem Jamborette to secure places and the initial payment for the 2023 Jamboree participants, as the District Executive's standing commitment to support Jamboree participants collectively to a value of £500 per year.

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 20-21 and therefore all income to the units was shown as Activity Income for the respective units. For the financial year 21-22 normal accounting process has been reverted to.

7 Debtors

Membership fees were received from all Groups by the end of the 21-22 financial year.

8 Other Funds Income

The closure of 64th Bfd South Scout Group resulted in the transfer of £4,491 to District funds as per TSA procedure. The District Exec have ring fenced these funds for start up grants to be made available for future new Scout Groups within the District.

**BLACKHILLS SCOUT CAMPSITE  
FINANCIAL ACCOUNTS  
YEAR ENDED 31ST MARCH 2022**

**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 10 JUNE 2022

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 1138166) and Bradford South District Scout Council (registered charity 503169)

**Blackhills Scout Campsite - Balance Sheet at 31st March 2022**

	<b>2022</b>	<b>2021</b>
<b>Fixed Assets</b>	<b>18425</b>	<b>24184</b>
<b>Current Assets</b>		
Stock	947	555
Barclays Deposit	34306	10303
Barclays Current	1132	9296
Skipton Building Society	85901	85602
TSA Charity Bond Account	80572	80473
Petty Cash	<u>102</u>	<u>66</u>
	<b>202960</b>	<b>186295</b>
<b>Current Liabilities</b>		<b>0</b>
<b>Net Current Assets</b>	<u><u><b>221385</b></u></u>	<u><u><b>210479</b></u></u>
<b>Represented by</b>		
Capital Account	210479	229578
Net Profit for year	<u>10906</u>	<u>-19099</u>
	<u><u><b>221385</b></u></u>	<u><u><b>210479</b></u></u>

Approved on behalf of the Camp Committee

I.E Lund - Chairman *I. Lund.* 10/7/22.

T.J.Kershaw - Treasurer *TJKershaw* 6/7/22

**Blackhills Scout Campsite Accounts Income & Expenditure Account 2021-22**

<u>Income</u>	2021-22	2020-21
Grants - Bradford Council	12774.00	24319.86
Orienteering Grant - Sir George Martin Trust	1000.00	0.00
Rent Received	1267.07	1872.07
Interest	400.43	987.40
Fees paid for Bookings & Deposits	22596.50	1850.00
Activities	1963.50	0.00
Bonfire Tickets	1265.00	0.00
Profit on Tuck Shop	614.54	0.00
Profit on Bar	84.33	0.00
Grants & Donations	0.00	5.00
Sundry	462.55	99.99
	<u>42427.92</u>	<u>29134.32</u>
<u>Expenditure</u>		
Rates & Water	590.67	731.16
Gas	2028.59	2766.40
Electric	1081.88	1128.62
Professional Fees	0.00	1500.00
Depreciation	5759.00	5759.00
Licences	767.00	245.50
Rent Paid - John Eaton	2200.00	2200.00
Cleaning	423.18	620.53
Admin	190.36	314.29
Stock Write Off	0.00	434.00
Repairs & Renewals	14648.40	30487.38
Booking Refunds	461.00	1845.00
Subscriptions	0.00	50.00
Fire Safety	826.20	0.00
Recycling	294.36	0.00
Activities - Archery	152.78	0.00
Petty Cash Adjustment	0.00	51.10
Bonfire Expenses	304.54	0.00
Fireworks	650.00	0.00
Orienteering set up costs	714.81	0.00
Sundry	430.34	99.99
	<u>31523.11</u>	<u>48232.97</u>
 <b>Profit/Loss for the year</b>	 <u><u>10904.81</u></u>	 <u><u>-19098.65</u></u>

**Blachills Scout Campsite - Stock Reconciliation 2021-22**

	Shop	Bar	Total
Sales	1396.36	251.00	1647.36
Opening Stock	431.00	124.00	555.00
Purchases	973.42	367.17	1340.59
Closing Stock	622.60	324.50	947.10
Cost Of Sales	781.82	166.67	948.49
Profit	614.54	84.33	698.87

**Blackhills Scout Campsite Fixed Asset Schedule**

<b>Cost</b>	<b>Fixture &amp; Fittings</b>	<b>Buildings 10%</b>	<b>Total</b>
<b>As at 31st March 2021</b>	<b>0</b>	<b>57590</b>	<b>57590</b>
<b>Depreciation</b>			
<b>As at 31st March 2021</b>	<b>0</b>	<b>33406</b>	<b>33406</b>
<b>Charge for the year 2021-22</b>	<b>0</b>	<b>5759</b>	<b>5759</b>
	<b>0</b>	<b>39165</b>	<b>39165</b>
<b>Net Book Value</b>			
<b>As at 31st March 2021</b>	<b>0</b>	<b>18425</b>	<b>18425</b>

**Blackhills Scout Campsite - Breakdown of Funds 2021-22**

	<b>Opening Balance</b>	<b>Receipts</b>	<b>Payments</b>	<b>Transfers</b>	<b>Closing Balance</b>
<b>Current Account</b>	9295.81	66508.12	52540.45	-22131.4	1132.13
<b>Deposit Account</b>	10303.39	2.08		24000	34305.47
<b>Skipton</b>	85601.6	299.61			85901.21
<b>Scout Assn</b>	80473.41	98.74			80572.15
<b>Petty Cash</b>	66.29	1904.11		-1868.65	101.75

## Notes to Accounts 2021-22

### Income

#### Grants - Bradford MDC

16.04.21	8000.00
30.04.21	957.00
19.01.22	2667.00
25.03.22	1150.00
	<u>12774.00</u>

#### Rent Received

07.05.21	K Downs	605.00
29.10.21	K Downs	605.00
02.03.22	Northern Powergrid	57.07
		<u>1267.07</u>

#### Interest Received

Deposit Account	2.08
Skipton BS	299.61
Scout Assn	98.74
	<u>400.43</u>

#### Activities

Axe Throwing	600.00
Archery	495.00
Air Rifles	385.00
AT - Climbing	265.00
Orienteering	33.00
Easter Egg Hunt	185.50
	<u>1963.50</u>

#### Fees paid by campers & deposits

Eaton	4645.00
Rhodes	10286.50
Grimley	2330.00
Camping	2350.50
Visitors	2484.50
Exclusive site useage	500.00
	<u>22596.50</u>

#### Sundry Income

Duplicate payment Refund	350.00
Gazebo Hire	6.50
Sale of Drill	12.75
Ebay Sale	43.30
Meeting Booking	50.00
	<u>462.55</u>

### Expenditure

#### Admin

Ian Lund	35.69
Insurance	100.80
Auditor Donation	25.00
Ian Lund	22.87
Photocopying	6.00
	<u>190.36</u>

#### Licences

Blacktoft Beacon (2021)	240.00
John Briggs - Bradford MDC	70.00
CCTV Licence	40.00
TV Licence	159.00
Blacktoft Beacon	18.00
Blacktoft Beacon (2022)	240.00
	<u>767.00</u>

#### Repairs & Renewals

##### Rhodes

Wibsey Suite Centre	1344.00
Les Horsley	39.00
Manningham Concrete	51.67
Brian Slattery	220.20
Craig Simpson	701.54
Sarah Faulkner	374.76
Manningham Concrete	241.39
Sarah Faulkner	60.94
Craig Simpson	418.80
Manningham Concrete	122.03
Ian Lund	9.37
	<u>3583.70</u>

##### Grimley

Brian Slattery	78.00
Craig Simpson	120.00
	<u>198.00</u>

##### Eaton

Les Horsley	437.00
Les Horsley	324.00
Les Horsley	115.60
	<u>876.60</u>

##### Carleton

Craig Simpson	86.40
Manningham Concrete	241.39
Manningham Concrete	122.03
	<u>449.82</u>

<b>Clewer</b>	
Brian Slattery	78.00
Manningham Concrete	503.93
Manningham Concrete	70.69
Manningham Concrete	527.62
Heavy Woolen Textiles	713.41
Wibsey Suite Centre	456.00
Ian Lund	2.30
John Reynolds	24.06
Manningham Concrete	37.98
Manningham Concrete	57.23
	<u>2471.22</u>

<b>General Site Maintenance</b>	
Manningham Concrete	129.90
Arboricultural	825.00
Ian Lund	31.32
Arboricultural	180.00
Manningham Concrete	284.06
John Reynolds	158.98
Manningham Concrete	5.18
JLEC Electrical	2444.90
Ian Lund	45.41
Ian Lund	40.78
Manningham Concrete	16.22
Ian Lund	22.24
City Asbestos	510.00
Brian Slattery	624.00
Manningham Concrete	33.17
Ian Lund	95.36
Manningham Concrete	42.04
Manningham Concrete	22.86
Manningham Concrete	26.11
John Ratnick	446.53
Wendy Flatters	74.99
Ian Lund	67.83
Ian Lund	22.45
Manningham Concrete	10.12
Artisan Doors	168.00
John Reynolds	14.97
JLEC Electrical	532.22
Ian Lund	51.23
Julie Wright	11.50
Ian Lund	81.69
Julie Wright	50.00
	<u>7069.06</u>

<b>Fire Safety</b>	
Alpha Fire Security	331.20
Robertshaw Technical Services	315.00
Robertshaw Technical Services	180.00
	<u>826.20</u>

<b>Sundry</b>	
John Reynolds	53.73
Ian Newsholme	26.61
Duplicate Payment	350.00
	<u>430.34</u>

<b>Booking Refunds</b>	
Otley Scouts - Activities	80.00
St Michael's Shelf - Activities	50.00
Fulford - Grimley/Camping	80.00
16th Airedale Cubs -Activities	120.00
Adam Simpson - Rhodes	61.00
New Horizons - Grimley	90.00
	<u>462.00</u>

