



Bradford South District Scout Council

Trustees Report and Accounts

Year Ended 31st March 2025

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
District Office
The Scout Headquarters
Netherlands Avenue
Low Moor
Bradford
BD6 1EH

Trustees at 31st March 2025

Angela Theabould	District Lead Volunteer
Kevin Horner	Chair
John Michael Holroyd	Elected
Michael Lovatt	Elected
Josephine Taylor	Elected
Elizabeth Shepherd	Elected

Bankers Lloyds Business Banking
25 Gresham Street
London
EC2V 7HN

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 Lead Volunteer and supported by the Trustee Board. The Trustees consists of Ex Officio members, Elected members and Nominated representatives of the District Scout Council.

The District Trustee Board exists to support the District Lead Volunteer 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 Trustee Board 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 Trustee Board 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 4 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.

Reserves Review

The District's policy on reserves is to hold sufficient funds in its bank accounts to continue the charitable activities of the District for at least one year should income and fundraising fall short. The District Trustee Board 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 held total unrestricted cash reserves of approximately £54,493 at the year end. This includes funds ring fenced for future asset replacement, funds ring fenced for future new groups and funds ring fenced to the normal operation of section activity programs and Explorer units. The District Trustee Board's normal available operating funds amount to approximately £22,714 at the year end, which includes funds allocated to budget spending during the financial year 25-26.

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 Trustee Board 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 Trustee Board considers the District's cash flow requirements.

Transfer of Bankers

The District Trustee Board has completed a transfer of its bankers from a mixed portfolio including, HSBC, Virgin and Lloyds to a consolidated series of accounts held by Lloyds Banking Group.



Angela Theabould
District Lead Volunteer

30th September 2025



Kevin Horner
District Chair

30th September 2025

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 2025.

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.



Nick Tindall
23 Bradshaw View
Queensbury
Bradford
BD13 2FF

30th September 2025

Bradford South District Scout Council

Statement of Financial Activities for Year Ended 31st March 2025

<u>Income - Unrestricted District Activities</u>	<u>Notes</u>	<u>2025</u>	<u>2024</u>
Group membership fees received	7	34,695	35,425
Low Moor Explorers membership fees received	6	770	981
Bedale Explorers membership fees received	6	1,320	1,581
Sale of badges	9	100	2,568
Programme Activity Income		4,677	3,356
Low Moor Explorers activity income	6	2,220	1,072
Bedale Explorers activity income	6	23,023	31,428
Charity fundraising income	4	-	-
Other income		588	253
District International trips income	5	-	10,417
Minibus rental income		3,320	2,860
Previous year's deferred income less prepayments		-	-
Profit on assett disposal		-	-
Total Income		70,713	89,940
<u>Expenditure - Unrestricted District Activities</u>			
Headquarters & County membership fees paid	7	35,381	32,411
Trustee & District team expenses	2	26	397
Badge stock purchased		-	823
Programme Activity Expenditure		4,650	3,580
Low Moor Explorers activity costs	6	736	1,512
Bedale Explorers activity costs	6	42,078	17,770
St Georges day & Remembrance day costs		-	392
District International trip costs	5	-	19,677
Training - Adult		145	-
Training - Young Leaders		42	-
Minibus running costs		1,777	1,564
Room / Venue Hire		525	1,112
Accountants Fees		-	-
Depreciation	3	6,755	6,754
Other district costs		412	406
Regulatory / Licence Fees		394	-
Charity fundraising donation	4	-	-
Assett Purchase	3	-	1,385
Total Expenditure		92,921	87,782
Net Income / Expenditure		- 22,208	2,158

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Statement of Financial Activities Blackhills for Year Ended 31st March 2025

<u>Income - Restricted Blackhills Activities</u>	<u>Notes</u>	<u>2025</u>	<u>2024</u>
Blackhills Campsite Income	10 & 11	35,429	40,508
Total Income		<u>35,429</u>	<u>40,508</u>
 <u>Expenditure - Restricted Blackhills Activities</u>			
Blackhills Campsite Expenditure	10 & 11	35,000	18,119
Depreciation Charge for the F/Y		2,880	2,867
Total Expenditure		<u>37,880</u>	<u>18,119</u>
Net Income / Expenditure		<u>- 2,451</u>	<u>22,389</u>

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Balance Sheet as at 31st March 2025

	<u>Notes</u>	<u>2025</u>	<u>2024</u>
<u>Fixed Assets</u>			
Tangible Assets	3	831	7,586
Blackhills Land & Buildings 50% Value	10,11&12	1,145	4,025
<u>Current Assets</u>			
Stock of Badges	1 & 9	-	100
Debtors	7	1,000	-
Cash at Bank			
General - Lloyds		27,415	25,488
Minibus - Lloyds		14,299	12,756
International - Lloyds		1,131	1,131
Badges - Lloyds		-	1,279
Programme - Lloyds		2,867	2,840
Low Moor Explorers - Lloyds		4,469	2,982
Bedale Explorers - HSBC		-	3,283
Bedale Explorers - Lloyds		7,957	23,695
Cash in Hand			
General		-	-
Badges		-	-
Programme		-	-
Low Moor Explorers		7	10
Bedale Explorers		50	84
Blackhills 50% Cash at Bank and in Hand	10 & 11	134,636	134,208
<u>Total Current Assets</u>		<u>193,830</u>	<u>207,855</u>
<u>Liabilities</u>			
Creditors Falling Due Within One Year	7	-	-
Net Current Assets		<u>193,830</u>	<u>207,855</u>
Total Net Assets		<u>195,806</u>	<u>219,466</u>
Total Unrestricted District Funds		54,493	
Total Restricted District Funds	1 & 8	4,701	
Total Restricted 50% Blackhills Funds	10 & 11	134,636	

Approved on behalf of the District Trustee Board 30th September 2025



Kevin Horner - District Chair

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 donor 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. The District held £4,701 ring fenced start up grants 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. District team expenses were reimbursed.

3 District Fixed Assets (Excluding Blackhills)

	Flags, Trophies & Equipment	Minibus	Total
Costs			
As at 1st April 2024	2,975	32,386	35,361
Acquisitions	-	-	-
Disposals	-	-	-
As at 31st March 2025	<u>2,975</u>	<u>32,386</u>	<u>35,361</u>
Depreciation			
As at 1st April 2024	1,867	25,908	27,775
Charge for the year	277	6,478	6,755
Eliminated on disposal	-	-	-
As at 31st March 2025	<u>2,144</u>	<u>32,386</u>	<u>34,530</u>
Net Book Value			
31st March 2025	<u>831</u>	<u>-</u>	<u>831</u>
31st March 2024	1,108	6,478	7,586

4 Charity Fundraising Income & Donation

During the financial year no Charity income was received into the District and no Charity donation was made. Charity fundraising has been taking place within Groups for the benefit of the Yorkshire Air Ambulance with Groups making direct donations to the Charity.

5 International Trips

Income within the financial year includes payments received into either the District or Bedale Explorers, from participants where the expenditure may not have taken place by the year end. Insurance has been arranged to protect the District against any variance between refunds to participants and any refunds received should trips have to be cancelled. Through careful budgeting it is expected that all trips will breakeven with any surplus being refunded to participants.

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6 Explorer Units Membership Fees Received

Explorer Unit membership fees are shown deducted from the activity income to each unit and therefore are not shown as activity expenses for each unit to avoid double accounting.

7 Debtors / Creditors

Membership fees were received from all eleven Groups however one group was unable to settle their payment in full, a repayment arrangement has been agreed. Payment to West Yorkshire County Scouts was made in full by the end of the 24-25 financial year.

8 Future New Groups

The closure of 64th Bfd South Scout Group resulted in the transfer of £4,701 to District funds as per TSA procedure. The District Trustee Board have ring fenced these funds for start up grants to be made available for future new Scout Groups within the District.

9 Badges

All remaining stock of badges were sold during the financial year and all funds transferred to the main district account for utilisation in reducing annual District levy.

10 Blackhills Accounting

To comply with Charities Commission reporting requirements, the financial reporting of Blackhills Campsite, the 'Joint Venture' with Bradford North District, now shows 50% of the site Income, 50% of the site Expenditure, 50% of the Fixed asset (Building and Land) value and 50% of the Current asset (Cash/Bank) value within the District Year End Accounts. The values entered have been extracted from the independently examined Blackhills Year End Accounts to 31st March 2025, as presented by the Blackhills Management Committee to the both trustee boards and entered as 50% of the totals. As all Blackhills profit/loss and assets are ringfenced to the operation of the campsite, the income, expenditure, fixed assets and current assets of the site have been entered as 'Restricted' separate from the normal activities of the District.

11 Blackhills Year End Accounts Summary

Total Income in the F/Y - £70,858

Total Expenditure in the F/Y - £70,000

Total Depreciation Charge in the F/Y - £5,759

Total Fixed Assett value at the Y/E - £2,290

Total Current Assett value at the Y/E - £269,272

Blackhills Fixed Assets

The land element of the fixed asset value is entered in the balance sheet at the original purchase price in 1949, less the prorata value of the area of land that was subsequently sold in the 1996. The remainder of the 'owned' land was revalued during the 24-25 financial year at £300,000. The value will be adjusted on the 25-26 balance sheet to 50% of the updated valuation. The land asset value was not entered on the Blackhills Campsite balance sheet for the F/Y 23-24. This has been calculated and entered on both the 24-25 Blackhills Balance Sheet and the 24-25 District Balance Sheet - in the 2024 comparative figures to maintain consistency.