

Halifax District
&
Pennine Calder District
Scouts

**JOINT MANAGEMENT COMMITTEE
HEBDEN HEY ACCOUNT**

ANNUAL REPORT & ACCOUNTS

31 March 2022

CHARITY REGISTRATION NO: 515561

HALIFAX DISTRICT & PENNINE CALDER DISTRICT SCOUTS

JOINT MANAGEMENT COMMITTEE - HEBDEN HEY ACCOUNT

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JOINT MANAGEMENT COMMITTEE - HEBDEN HEY ACCOUNT

TRUSTEES & OFFICIALS:

TRUSTEES - EX OFFICIO:	Vacant P. Whitworth D. Cowburn Vacant	- District Commissioner for Halifax - District Commissioner for Pennine Calder - Chairperson for Halifax - Chairperson for Pennine Calder
TRUSTEES - ELECTED:	A. Strong A D Bull	- Chairman - Treasurer
TRUSTEES - NOMINATED:	N. Asling M. Asling C. Parker D. Milner Vacant - P. Farrar J. Greenwood M. Longbottom	- Halifax - Halifax - Halifax - Pennine Calder - Pennine Calder - Hebden Hey - Hebden Hey - Hebden Hey
OTHER OFFICIALS - ELECTED	A Garside C. Whitaker Vacant	- Booking Secretary - Minute Secretary - Warden Co-ordinator
BANKERS:	Lloyds Bank Commercial Street Halifax West Yorkshire HX1 1BB	
INDEPENDENT EXAMINER:	Peter Dyson FCA Bairstow & Atkinson Chartered Accountants Bull Close Lane Halifax HX1 2EG	
SCOUT ASSOCIATION REGISTRATION NO:	16625 16626	- Halifax District Scouts - Pennine Calder District Scouts
CONTACT NAME:	A D Bull 13 Wakefield Gate Halifax HX3 0HB	
CHARITY REGISTRATION NO:	515561	
HOSTEL ADDRESS:	Hebden Hey, Hardcastle Crags Hebden Bridge, West Yorkshire HX7 7AW	

The Trustees present their report and financial statements of the charity for the year ended 31 March 2022. The financial statements have been prepared in accordance with accounting policies set out on pages 9-10 and comply with the charity's trust deed and applicable law.

The Joint Management Committee is a charitable trust established under its rules, which are common to all groups/districts.

Hebden Hey Scout Centre is held by the Charity on behalf of the local scout districts in the ratio of Halifax District, two-thirds, and Pennine Calderdale District, one-third. It is maintained by this Committee principally for their benefit and use.

The major activities have continued to be the provision of hostel accommodation and campsite facilities to local scouts and other scout groups. The facilities are also made available to other organisations.

The trustees report a surplus of income for the year of £4,923 (2021 - £3,046 deficit). Following the easing of Covid restrictions, hostel and site income increased from £355 to £16,307 and this was supplemented by Covid grants of £10,667 (2021 - £10,000).

Our main expenditures were the installation of a new sitewide fire alarm and lighting system at a cost of £16,908 and the annual insurance cost of £7,153. The insurance cost has increased substantially following the adjustment of rebuild cost.

We continue to be fortunate to have sufficient cash reserves to cover any deficit should our projected income not materialise.

The work of the service team and other voluntary helpers during this year is greatly appreciated.

Trustees named on page 1 have served throughout the year unless otherwise noted.

Trustees are appointed in accordance with the policy, organisation and rules of the Scout Association.

The Trustees meet on a quarterly basis to manage the affairs of the charity and to receive reports from sub-groups who deal with the day-to-day activities.

The accounts have been drawn up on an accruals basis, which is consistent with the previous year and on a going concern basis.

The Trustees actively review the major risks, which the charity faces on a regular basis and have put in place measures to deal with these.

The access road to the Hostels is a major risk should it become blocked or unusable but having carried out major repairs in recent years and continually monitoring and repairing when necessary, the Trustees believe the risk is reduced to acceptable levels.

The coronavirus pandemic and closure of the hostels and estate has been a major risk for the charity but the Trustees are satisfied that this has and will be dealt with in a manner which safeguards the visitors to the site, our volunteers and trustees.

The charity has sufficient cash reserves to cover any additional costs, as well as maintaining our general reserve at £25,000.

The Trustees have also examined other operational and business risks faced by the Charity and confirm that they have established systems to mitigate those risks.

We provide hostels and activities to scout groups and related organisations at substantial discounted fees and for our own scout groups free weekends are made available. Other organisations can also make use of our hostels and engage in a range of activities. We believe that by providing access to our hostels we are providing a public benefit.

The Trustees have therefore complied with the duty set out in Section 4 of the 2011 Charities Act to have due regard to guidance published by the Charity Commission which includes public benefit.

Approved by the trustees on 23 January 2023 and signed on their behalf by:

Anthony Strong - Chair

 27.01.23

**TO THE TRUSTEES OF
HALIFAX DISTRICT & PENNINE CALDER DISTRICT SCOUTS
JOINT MANAGEMENT COMMITTEE**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2022 which are set out on pages 5 to 11.

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 charity's accounts carried out under section 145 of the 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity 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.

Peter Dyson
Bairstow & Atkinson
Chartered Accountants
Carlton House
14 Bull Close Lane
HALIFAX
HX1 2EG

23 January 2023

JOINT MANAGEMENT COMMITTEE - HEBDEN HEY ACCOUNT

STATEMENT OF FINANCIAL ACTIVITIES SUMMARY FOR THE YEAR ENDED 31 MARCH 2022

	<u>Unrestricted Funds</u>		<u>Budget</u>
	2022 £	2021 £	2023 £
Total incoming resources	26,979	10,625	21,206
Total resources expended	22,056	13,671	20,100
Net resources (expended)/received	4,923	(3,046)	<u>1,106</u>
Fund balances brought forward	202,143	205,189	
Fund balances carried forward	207,066	<u>202,143</u>	

There were no recognised gains or losses for 2022 or 2021 other than those include in the Statement of Financial Activities

The notes on pages 9 to 11 form part of the accounts.

JOINT MANAGEMENT COMMITTEE - HEBDEN HEY ACCOUNT

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022**

	<u>Unrestricted Funds</u>		<u>Budget</u>
	2022	2021	2023
	£	£	£
<u>INCOMING RESOURCES</u>			
Income from donations and legacies			
Voluntary income			
Donations	-	-	-
Other income			
Providore receipts	-	143	500
Grants	10,667	10,000	8,000
Investment income			
Bank interest received	5	14	6
Income from charitable activities			
Fee income receivable			
Hebden Hey Hostel	7,193	-	5,000
Tom Bell Hostel	7,367	277	4,500
Day centre	708	78	750
Camping fees	-	-	1,500
Charles Rouse & Storeroom	-	-	50
Activities & pioneering	1,039	-	250
Warden's Accommodation	-	-	250
	16,307	355	12,300
Miscellaneous income			
Electric meter receipts	-	-	300
Miscellaneous	-	15	-
Sale of scrap metal	-	98	100
	-	113	400
<u>TOTAL INCOMING RESOURCES</u>	26,979	10,625	21,206

The notes on pages 9 to 11 form part of these accounts.

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022**

	<u>Unrestricted Funds</u>		<u>Budget</u>
	<u>2022</u>	<u>2021</u>	<u>2023</u>
	£	£	£
<u>RESOURCES EXPENDED</u>			
Expenditure on raising funds			
Providore expenditure	362	362	500
Charitable activities			
Premises & estate			
Rates & water	460	501	600
Electricity	717	319	900
Calor gas	465	436	450
Insurance	7,153	5,368	8,000
Hostel maintenance	1,496	365	3,000
Estate maintenance	1,090	1,494	1,000
Activities & pioneering expenses	976	-	-
	12,357	8,483	13,950
Establishment expenses			
Service team expenses	556	-	50
Cleaning wages and materials	-	-	500
	556	-	550
Depreciation			
	8,211	4,304	4,000
Administration costs			
Telephone	372	360	400
Printing, stationery & postage	198	-	-
Sundry expenses	-	162	200
Advertising	-	-	500
Bank charges and interest	-	-	-
	570	522	1,100
Other expenditure			
Independent examiner's fee	-	-	-
<u>TOTAL RESOURCES EXPENDED</u>	22,056	13,671	20,100

The notes on pages 9 to 11 form part of the accounts.

JOINT MANAGEMENT COMMITTEE - HEBDEN HEY ACCOUNT

BALANCE SHEET 31 MARCH 2022

	Note	2022		2021	
		£	£	£	£
Fixed Assets					
Tangible assets	2.		105,048		96,351
Current Assets					
Stock – Calor Gas		550		550	
Stock – Providore		1,237		1,599	
Prepaid expenditure		1,912		1,375	
Cash in hand and at bank	3.	99,519		103,162	
		<u>103,218</u>		<u>106,686</u>	
Creditors: Amounts falling due within one year					
Prepaid deposits		1,200		552	
Accrued expenditure		-		342	
		<u>1,200</u>		<u>894</u>	
Net Current Assets			<u>102,018</u>		<u>105,792</u>
NET ASSETS			<u>207,066</u>		<u>202,143</u>
FUNDS					
Unrestricted funds			<u>207,066</u>		<u>202,143</u>

Approved by the Trustees on 23 January 2023 signed on their behalf by

Anthony Strong – Chair

Andrew Bull - Treasurer

The notes on pages 9 to 11 form part of the accounts.

NOTES TO THE ACCOUNTS
31 MARCH 2022

1. Accounting Policies

Basis of accounting and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) 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 Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The trust constitutes a public benefit entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires the Trustees to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

There are not considered to be any judgements or accounting estimates or assumptions that have a significant impact on the financial statements

Recognition of incoming resources

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods supplied and services rendered.

Income is included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain that they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are included when the charity becomes entitled to the grant or donation and any conditions for receipt are met, there is reasonable certainty that it will be received, and that the value can be reliably measured with a reasonable certainty.

Hostel income

Hostel income is included in the period to which it relates. Deposits and bookings for future periods are carried forward.

Stocks

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

Investment income

Investment income is recorded when receivable.

NOTES TO THE ACCOUNTS
31 MARCH 2022

1. Accounting policies (continued)

Liability recognition

Generally, liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure.

Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Fixed assets

Fixed assets are capitalised at cost and written off in accordance with the depreciation policy below. Assets with a value of £150 or less are not capitalised.

Depreciation

Provision for depreciation of fixed assets held for use by the charity is made at annual rates calculated to spread the cost (less anticipated residual disposal value) of each asset over its expected useful life.

Plant & machinery - 25% on reducing balance.
Freehold properties - buildings - 2% on cost

VAT

The committee is not registered for VAT and all costs include VAT where applicable.

Other expenditure

Includes the independent examiner's fee, costs of Trustee meetings and any other costs relating to governance or constitutional matters.

2. Tangible Assets

	<u>Freehold property</u> £	<u>Plant & machinery</u> £	<u>Total</u> £
Cost:			
Hebden Hey hostel	48,812		48,812
Tom Bell hostel	83,831		83,831
Wardens home	20,414		20,414
Plant & machinery	-	29,121	29,121
	-----	-----	-----
At 31 March 2021	153,057	29,121	182,178
Additions:	-	16,908	16,908
	-----	-----	-----
At 31 MARCH 2022	153,057	46,029	199,086
Depreciation:			
Brought forward	61,223	24,604	85,827
Charge for the year	3,061	5,150	8,211
	-----	-----	-----
At 31 MARCH 2022	64,284	29,754	94,038
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NET BOOK VALUE: At 31.3.2022	88,773	16,275	105,048
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NET BOOK VALUE: At 31.3.2021	91,834	4,517	96,351

NOTES TO THE ACCOUNTS
31 MARCH 2022

3. Cash in hand and at bank

	<u>2022</u>	<u>2021</u>
	£	£
Lloyds Bank - current account	22,378	41,979
Lloyds Bank - deposit account	60,000	60,000
Bookings bank account	16,925	966
Cash balances - Providore	35	35
- Bookings	81	82
- Service team	100	100
	<u>99,519</u>	<u>103,162</u>

4. Independent Examiners Fees

	<u>2022</u>	<u>2021</u>
	£	£
Examiners fees	-	-
	<u>-</u>	<u>-</u>

5. Trustees and other related parties

All trustees offer their services on a voluntary basis and have not been paid for expenses incurred.

There were no transactions with related parties during the year.