

BELCHAMPS SCOUT CENTRE
UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

BELCHAMPS SCOUT CENTRE

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BELCHAMPS SCOUT CENTRE

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2020

Trustees	B Cox K Woodall, Secretary T Humphries C Haddow A Barr, Treasurer B Chisholm, Chairman
Charity registered number	1015218
Principal office	Holyoak Lane Hawkwell Hockley Essex SS5 4JD
Website	www.belchamps.org.uk
Accountants	Venthams Chartered Accountants Millhouse 32 - 38 East Street Rochford Essex SS4 1DB
Bankers	Barclays Bank PLC Rayleigh Essex SS6 7AJ
Solicitors	Kennedys Law 91-99 New London Road Chelmsford Essex CM2 0PP

BELCHAMPS SCOUT CENTRE

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020

The Trustees present their annual report together with the financial statements of the charity for the 1 January 2020 to 31 December 2020.

The forced changes that occurred in 2020 added to pressures on Trustees. Belchamps Scout Centre has therefore taken steps to strengthen its Board to ensure that it has access to necessary skills and experience, and to make sure Trustees have adequate volunteer time to support the Charity. With effect from January 2021, the number of serving Trustees was increased to 10.

Belchamps will take steps in 2021 to more clearly define roles and responsibilities among Trustees to make the most of their expertise. Provisionally, Trustees will be assigned duties with responsibilities in the following areas:

- Governance & Admin
- Finance
- Property & Fabric
- Land & Estate Management
- Health, Safety and Safeguarding

Under the proposed structure, individual Trustees may work together as a subgroup to develop proposals for a particular aspect of the Charity's operations &/or to make recommendations. Decisions will however still be considered and taken among the Board collectively in line with the Charity's constitution.

The Trustees are now:

Bruce Chisholm, Chair – reappointed by Scout District Commissioners
Alistair Barr, Treasurer – reappointed
Tony Humphries, Secretary – reappointed Trustee. succeeds Ken Woodall as Secretary
Brad Cox - reappointed
Colin Haddow – reappointed
Ken Woodall – reappointed

New Trustees elected at the General Meeting 20 January 21:

Derek Hagan – returns to the Board after having taken a break during 2020 due to other commitments.
Tracey Knight
Luke Killworth
Ben Rose

At the start of 2020, Belchamps had 16 employees on its payroll by the end of the year this had reduced to only one paid full time employee, one paid part time employee and one employee under a so called "zero hours" contract retained under the furlough scheme.

BELCHAMPS SCOUT CENTRE

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

Objectives and activities

a. Policies and objectives

Belchamps Scout Centre comprises 27 acres of meadow and woodland, incorporating 20 camping sites, 6 purpose built brick or wooden accommodation buildings, a tented village, activity areas, office facilities and storage and staff accommodation buildings. The centre is continually investing in the refurbishment and improvement of its facilities to ensure that they meet with modern standards.

The objectives are aligned with the general principles of the Scout Movement and the Belchamps Scout Centre is bound and governed by the rules and policies of that movement (known as Policy, Organisation and Rules).

The Centre aims to provide facilities for camping, accommodation and activities for members of the participating Districts, members of the Scout Association, Guide Association, suitable Youth Organisations, Schools and suitable bona fide organisations. The facilities are to be managed in such a manner as to allow the instruction and training to be available for the various activities carried out at the Centre.

The Centre also aims to promote the Scouting ethos, including camping and outdoor activities, whilst encouraging an awareness of environmental issues and conservation, in respect of the campsite and woodland and the wider environment.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Volunteers

For understandable reasons, Belchamps hosted fewer volunteers than in previous years.

During 2020, the Scout Association and many other national youth organisations suspended face to face activities. The need to keep physically distanced and changes in work practices also made it harder for adult volunteers to come together. It is hoped that the measures being taken to tackle the covid crisis will alleviate this problem in 2021.

Belchamps is therefore especially grateful for the regular contribution of Trustees, individuals and those volunteer teams who were able to support the site - such as the small team from the probation service. Their efforts have helped prevent the campsite from becoming too overgrown, and slowed down the list of maintenance jobs outstanding that inevitably grows when there are fewer people available to cross things off.

BELCHAMPS SCOUT CENTRE

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

Achievements and performance

a. Main achievements of the charity

2020 was a challenging and frustrating year – circumstances prevented the Charity delivering as much for young people as it would wish, and financial shortfalls constrained spending on development of the site in many areas. Despite this, much was achieved to ensure that the ethos and ambition of the Centre is kept alive.

Everyone involved with the Charity demonstrated extraordinary commitment and resoluteness, working together “to ensure that tomorrow will be a good day”.

We were pleased to be invited to join with other local community groups to help plan and establish a covid response hub for the Rochford Council District area.

With the help of a private donation we were able to refurbish our reception and shop, and make adaptations that will ready the Centre to operate safely in a post covid environment.

Progress was made to clear rubbish from the site and make savings across a range of utility services.

Staff and volunteers have been able to spend more time in networking and researching grant and donor support.

The closure period has allowed the Centre to take stock of its environmental performance and to lay plans for how this can be improved going forward. The woodland and fields of the site enjoyed a rest period, and Belchamps will examine ways in which the increased number of birds and other wildlife can be encouraged to remain.

Drainage of surface rain water was a problem in some areas of the campsite in 2020, and Belchamps will reach out to Rochford District Council in 2021 to consider a coordinated strategy for management of the surface water entering ditches that cross Belchamps' land from neighbouring Hockley Woods.

Belchamps is a fantastic resource for the young people and communities of Southend, Rochford and Castle Point.

Thank you once again to all our staff, supporters and volunteers for their hard work, and for their goodwill. As we plan for relaunching the Centre in 2021, we look forward to welcoming young people back.

High quality outdoor learning experiences such as those offered by Belchamps are proven to:

- Develop self-awareness, confidence, and self-esteem
- Develop collaborative working and communication skills
- Develop inquisitive thinking and problem solving approaches for “real” situations
- Encourage holistic development
- Develop resilience and adaptability to cope with adverse circumstances
- Allow young people to become more able to identify hazards and risk
- Develop a love, appreciation and respect for nature and the environment
- Provide positive physical and mental health benefits
- Develop a lifelong love of the outdoors

We hope to continue offering rewarding experiences to young people for many years to come, whilst improving the site and its facilities.

BELCHAMPS SCOUT CENTRE

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

Achievements and performance (continued)

b. Key performance indicators

Trustees review Belchamps' aims, objectives and activities each year with input from the District Commissioners of the four sponsoring Scout Districts. This review looks at what we have achieved and the outcome of our work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help.

The review also helps us to ensure our aims, objectives and activities have remained focused on our stated purposes. We have referred to the guidance contained in the Charity Commissioner's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

The result of this review in 2020 was to focus resources on conservations of its assets, consolidation and the preparations necessary to relaunch direct delivery of services on a sustainable footing in 2021. The original ambition was to budget for a reopening by March 2021 but at the time of preparing this report it is recognised that this may have to be delayed.

Trustees expect that restrictions on hosting indoor residential stays will remain in place for much of 2021, and Belchamps doesn't expect to be able to honour those school bookings that were carried forward from 2020.

In 2021 Belchamps will primarily look to providing services and activities that can be delivered outdoors and will prioritise the requirements of its sponsoring Scout Districts and local youth organisations. This will not be to exclude youth organisations wishing to book from outside the area, it simply reflects an expectation that it will take time for confidence to return to the outdoor education sector and organisations may choose or be encouraged to stay closer to home in 2021. For reasons already explained, Belchamps doesn't plan to accept new school residential bookings in 2021.

Belchamps will still seek to identify and pursue opportunities to let local community groups and youth beneficiary organisations use the Charity's indoor halls and premises for day visits, but it is recognised that indoor activities will be subject to a higher level of risk assessment.

BELCHAMPS SCOUT CENTRE

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

Achievements and performance (continued)

c. Review of activities

The Charity's objectives were unchanged from previous years and involved the promotion of the use of the centre's training and outdoor pursuit facilities. For reasons already outlined delivery of these objectives was suspended for much of 2020 and may be subject to further difficulties in 2021.

Strategies normally relied upon to meet these objectives include:

- Providing a range of services which are reflective of relevant quality standards and address the potential needs of persons using the centre, including a range of sporting and outdoor activities.
- Working towards applying national standards of service and the implementation of standards laid down by the Scout Association.
- Working in partnership with other agencies to secure the widest range of services is available that best matches the needs of our client population.

All our charitable activities focus on the provision of opportunities for young people to be able to take part in and experience new challenges and adventures and to develop their physical and mental skills within a friendly rural environment. This benefits young people by developing their self-confidence and social skills alongside their practical skills and life skills.

The site is used by various youth organisations working with children and young people aged between 5 and 25.

Belchamps Scout Centre is an equal opportunities centre and offers facilities to all groups, regardless of race, religion or disability and whilst owned by the four Local Area Scouting Districts, it is available for use by Beavers, Cubs, Scouts, Rainbows, Brownies, Guides, Schools, Youth Organisations and Community Groups.

d. Fundraising activities and income generation

Pre-covid, Belchamps expected the majority of its income to be generated from fees for participation in activities and camping.

The Centre was able to fundraise from community activities such as the popular firework display and other similar events.

Grants and donated funds provided a welcome boost to the Centre, and were most often used to renew equipment or contribute to capital outlays.

In 2020, there was necessarily a greater than usual reliance upon donated and grant support from Government and Local Authorities. Trustees believe that it may be necessary to supplement the income of Charity in this way to a greater extent than in the past.

e. Investment policy and performance

The Centre continues to maintain its policy of holding any temporarily surplus funds on deposit with its Bankers.

Due to the ongoing maintenance and development programme, the Trustees do not wish to enter into any long-term investment programmes, other than the continued development of the site and its facilities at this time.

BELCHAMPS SCOUT CENTRE

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

Achievements and performance (continued)

f. Environmental policy

The trustees have continued with their policy of trying to make the Centre as environmentally friendly as possible. The environmental impact of operational activities is considered through everything from the choice of energy efficient products and service providers and through the care of the wildlife and flora across the site.

With regard to this, the Centre has previously invested in the installation of Solar Panels and also installed air source heat pumps in various buildings to reduce the Centre's carbon footprint.

Belchamps will also promote activities to teach the users of the site the importance of taking environmental issues seriously.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

Belchamps Reserves Policy is to set a target range for the level of general 'free' reserves that excludes unrestricted funds tied up in fixed assets. In choosing an appropriate range, the Trustees consider prevailing risks, the likely impact on the Centre's activities from a decline in income and/or abilities to make adjustments to expenditure in the short-term and will make a judgement of what is prudent to hold in order to ensure obligations are met as they fall due.

This approach is designed to achieve a balance between spending income raised for charitable purposes as soon as possible after receipt, while maintaining an appropriate level of liquid resources so as to ensure uninterrupted operation.

Belchamps had been working towards restoring a level of free reserves sufficient to cover an interruption of operations of between 3 to 6 months but had not achieved this level at the end of 2019. Unsurprisingly therefore Belchamps reserves proved inadequate to meet the demands of the longer period of suspended operations in 2020, and it was necessary to call on Scout District sponsors and third-party funders to make up the shortfall in resources.

The long-term aspiration remains that the Centre should hold sufficient resources to protect Belchamps and its charitable programme by providing time to make adjustments to changing financial circumstances.

In the opinion of the Trustees, it will take more than 12 months to rebuild Belchamps' free reserves to a desirable target level, and they will in due course need to consider whether 6 months cover is sufficient. At present however Belchamps is significantly reliant upon its four sponsoring Scout Districts and recourse in extremis to the value of assets under their control to make up any shortcomings in its reserves.

c. Deficit

The size of the deficit incurred in 2020 reflects the exceptional circumstances and related extraordinary costs arising from the impacts of the Covid crisis. Having taken actions to reducing overheads and consolidate the Charity's position Trustees believe that once operations are in a position to resume a sustainable business model can be achieved.

BELCHAMPS SCOUT CENTRE

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020

d. Principal risks and uncertainties

The Charity must control and seek to mitigate or eliminate the customary risks around safe operation, avoidance of injury, safeguarding and financial discipline that are inherent to an enterprise delivering outdoor adventure activities for children and young people; including the associated seasonality in demand for services. The Trustees are satisfied that affiliation with and alignment to the policies and procedures of the Scout Association provides a reliable framework for managing such risks and for protecting the Charity and its beneficiaries.

Belchamps remains the most significant resource dedicated to offering outdoor activities for children and young people in the Local Authority areas of Southend, Rochford and Castle Point. There is ample demand for what Belchamps provides and strong recognition of the value that the Charity can add. Successive financial deficits and the most recent Covid crisis has however left the Centre in much need of new investment.

2020 Covid crisis will leave a long tail of additional risks and uncertainties for Belchamps and other outdoor education centres. There is now a greater possibility of enforced prolonged closures, that could be imposed at relatively short notice.

Belchamps plans to respond to this new environment by taking steps to make itself more flexible and able to operate on lower cost delivery basis. Going forward, it is more likely that a higher proportion of activities requiring instructors will be delivered by staff employed on sessional contracts &/or by volunteers. Belchamps is also taking steps to strengthen its relations with Local Authorities, Government agencies and donors who share Belchamps appreciation of the importance and benefits of outdoor education and would have the resources to support the Centre through periods of crisis should they occur.

Belchamps will also seek to partner and collaborate with other public benefit groups as a way of defraying costs and maximising its value to the local community.

Local Scout Districts have pledged to provide some of the new investment necessary but Belchamps Trustees will also work toward attracting what is required from other sources.

e. Principal funding

The majority of Belchamps income under normal operating conditions is expected to come from unrestricted earnings linked to the delivery of charitable objectives. However Trustees expect efforts to attract new investment and grant funding will increase the level of funding that may be restricted to preagreed projects and spending.

Structure, governance and management

a. Constitution

The charity is controlled by its governing document; a Deed of Trust dated 16 May 1936 and constitutes an unincorporated charity. This was last amended on 26 January 2009 when a new constitution was adopted. This follows the guiding principles of Policy, Organisation and Rules of the Scout Association, (POR).

Belchamps Scout Centre is controlled by the four Scout Districts of the South-East Essex Area. These are Castle Point District, Crouch Valley District, Southend Estuary District and Southend West District. These four Districts are all part of the Scouting County of Essex, which is in turn governed by the document known as Policy, Organisation and Rules of the Scout Association.

BELCHAMPS SCOUT CENTRE

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

Structure, governance and management (continued)

b. Methods of appointment or election of Trustees

The Charity is governed by the South-East Essex District Property Management Committee (The Committee). The membership of the Committee is made up of the County Commissioner for Scouts for Essex, a Chairman (who shall be appointed by the District Commissioners for the four member Scout Districts) and from each member Scout District, the following; the District Commissioner, the District Chairman, a member appointed by the District Commissioner and a Member appointed at the District AGM. The four Scout Districts are Castle Point District, Crouch Valley District, Southend Estuary District and Southend West District.

The Committee formally elects the Officers and the other Trustees in a general meeting.

Trustees are recruited from within the existing membership of the Scout Association but vacant positions are also advertised making use of resources such as volunteer recruitment websites. The Committee may appoint any person who is willing to act as a Trustee, provided that a person has not already been elected or appointed to that office and has not vacated and meets the criteria to become an adult Scout Leader and Manager.

Each of the Trustees shall retire with effect from the conclusion of the annual general meeting next after his or her appointment and at three yearly intervals thereafter but shall be eligible for re-election at that annual general meeting.

No one may be elected a Trustee or an Officer at any annual general meeting unless prior to the meeting the Committee is given notice that their proposal:

- a) is signed by a member entitled to vote at the meeting
- b) states the member's intention to propose the appointment of a person as a Trustee or as an officer and,
- c) is signed by the person who is to be proposed to show his or her willingness to be appointed.

c. Organisational structure and decision-making policies

The South-East Essex Districts are the Districts within the boundaries of the original Trust Deed dated 16 May 1936, which for the time being consists of Castle Point, Crouch Valley, Southend Estuary and Southend West.

These said Districts have agreed to form a Property Management Committee to act on their joint behalf. The Committee's name is South-East Essex Districts Property Management Committee. The Committee members will be the County Commissioner, a Chairman and from each member District:

The District Commissioner
The District Chairman
One member nominated by the District Commissioner
One member elected by the District AGM

The Committee will appoint a sub-committee (of not less than 7 members in total) known as the Trustees. The Trustees shall include a Chairman, who shall be appointed by the District Commissioners of the four member Scout Districts.

The Trustees make all decisions concerning the day to day operation of the Centre, with the Operations Manager. Any significant decisions are referred back to the Committee.

BELCHAMPS SCOUT CENTRE

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

Structure, governance and management (continued)

d. Policies adopted for the induction and training of Trustees

All new trustees are offered training in their responsibilities as a Trustee. This can be by way of a formal induction course, or by way of access to all relevant guidance leaflets from the Charity Commission and Scout Association. Trustees are required to complete 'Essential Information for Executive Committee' training within the first 5 months of joining as laid down in Scout Association Policy Organisation and Rules. Support is also provided to become familiar with the Belchamps' site and its operations.

e. Financial risk management

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

The principal financial risks to the site arise from achieving full cost recovery and the seasonal nature of participation in outdoor activities because of the weather.

Operational risks are managed through compliance with appropriate safety guidelines and standards set by the Scout Association and other bodies for risk assessment and supervision for games and activities.

Plans for future periods

Belchamps' plans for 2021 are to continue to promote the ethos of Scouting and to look for new and exciting ways in which to support its sponsor Districts to deliver programmes that contribute to the Scout Association's 2018-2023 objectives 'Preparing Better Futures, Delivering Skills for Life'.

BELCHAMPS SCOUT CENTRE

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Royal Charter. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:

A Barr
Trustee

Date: 6 September 2021

BELCHAMPS SCOUT CENTRE

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

Independent Examiner's Report to the Trustees of Belchamps Scout Centre ('the charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 December 2020.

Responsibilities and Basis of Report

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 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 the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 2011 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.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Signed:

Stuart Harrison

Dated: 7 September 2021

FCA

Venthams

Chartered Accountants

Millhouse

32 - 38 East Street

Rochford

Essex

SS4 1DB

BELCHAMPS SCOUT CENTRE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2020

	Note	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Income from:					
Donations and legacies	3	3,250	10,343	13,593	13,016
Charitable activities	4	55,427	-	55,427	496,632
Investments	5	22,917	-	22,917	20,270
Other income	6	112,573	-	112,573	-
Total income		194,167	10,343	204,510	529,918
Expenditure on:					
Charitable activities	7	261,984	2,960	264,944	530,696
Total expenditure		261,984	2,960	264,944	530,696
Net (expenditure)/income					
Transfers between funds	17	(67,817) 5,343	7,383 (5,343)	(60,434) -	(778) -
Net movement in funds		(62,474)	2,040	(60,434)	(778)
Reconciliation of funds:					
Total funds brought forward		170,743	-	170,743	171,521
Net movement in funds		(62,474)	2,040	(60,434)	(778)
Total funds carried forward		108,269	2,040	110,309	170,743

BELCHAMPS SCOUT CENTRE

BALANCE SHEET
FOR THE YEAR ENDED 31 DECEMBER 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible assets	12	123,776	142,360
		<u>123,776</u>	<u>142,360</u>
Current assets			
Stocks	13	9,146	2,229
Debtors	14	10,145	1,120
Cash at bank and in hand		59,797	68,213
		<u>79,088</u>	<u>71,562</u>
Creditors: amounts falling due within one year	15	(46,722)	(43,179)
Net current assets		<u>32,366</u>	<u>28,383</u>
Creditors: amounts falling due after more than one year	16	(45,833)	-
Total net assets		<u><u>110,309</u></u>	<u><u>170,743</u></u>
Charity funds			
Restricted funds:			
Restricted funds	17	2,040	-
Unrestricted funds	17	108,269	170,743
Total funds		<u><u>110,309</u></u>	<u><u>170,743</u></u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

A Barr
Trustee

Date: 6 September 2021

BELCHAMPS SCOUT CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

1. General information

Belchamps Scout Centre is a registered charity, number 1015218, and is constituted under a Royal Charter dated 4 January 1912.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Belchamps Scout Centre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

2. Accounting policies (continued)

2.2 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the charity, can be reliably measured.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the charity's accounting policies.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

2. Accounting policies (continued)

2.4 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of Financial Activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of Financial Activities as the related expenditure is incurred.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following bases:

Freehold property	- 2%/10%/20% straight line
Plant and machinery	- 2%/5%/10%/20%/25% straight line
Motor vehicles	- 25% straight line
Computer equipment	- 33% straight line

2.7 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

2. Accounting policies (continued)

2.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2.11 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.

2.12 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

2.13 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

BELCHAMPS SCOUT CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

3. Income from donations and legacies

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Donations	3,250	5,000	8,250
Grants	-	5,343	5,343
	<u>3,250</u>	<u>10,343</u>	<u>13,593</u>
	<u><u>3,250</u></u>	<u><u>10,343</u></u>	<u><u>13,593</u></u>
	<i>Unrestricted funds 2019 £</i>	<i>Restricted funds 2019 £</i>	<i>Total funds 2019 £</i>
Donations	1,544	-	1,544
Grants	-	11,472	11,472
	<u>1,544</u>	<u>11,472</u>	<u>13,016</u>
	<u><u>1,544</u></u>	<u><u>11,472</u></u>	<u><u>13,016</u></u>

BELCHAMPS SCOUT CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

4. Income from charitable activities

	Unrestricted funds 2020 £	Total funds 2020 £
Belchamps centre events and activities	49,284	49,284
Belchamps shop	6,143	6,143
Annual fireworks display	-	-
	<u>55,427</u>	<u>55,427</u>
	<i>Unrestricted funds 2019 £</i>	<i>Total funds 2019 £</i>
Income from charitable activities - Belchamps centre events and activities	426,041	426,041
Income from charitable activities - Belchamps shop	53,777	53,777
Income from charitable activities - Annual fireworks display	16,814	16,814
	<u>496,632</u>	<u>496,632</u>
<i>Total 2019</i>		

5. Investment income

	Unrestricted funds 2020 £	Total funds 2020 £
Investment income - local investment properties	22,775	22,775
Investment income - local cash	142	142
	<u>22,917</u>	<u>22,917</u>

BELCHAMPS SCOUT CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

5. Investment income (continued)

	<i>Unrestricted funds 2019 £</i>	<i>Total funds 2019 £</i>
Investment income - local investment properties	19,740	19,740
Investment income - local cash	530	530
	<u>20,270</u>	<u>20,270</u>

6. Other incoming resources

	Unrestricted funds 2020 £	Total funds 2020 £	<i>Total funds 2019 £</i>
Employee Retention Furlough Scheme	87,138	87,138	-
Business support grant	25,000	25,000	-
Business Interruption Payment	435	435	-
	<u>112,573</u>	<u>112,573</u>	<u>-</u>

7. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Belchamps centre events and activities	264,720	2,960	267,680
Belchamps shop	(2,736)	-	(2,736)
	<u>261,984</u>	<u>2,960</u>	<u>264,944</u>

BELCHAMPS SCOUT CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

7. Analysis of expenditure on charitable activities (continued)

Summary by fund type (continued)

	<i>Unrestricted funds 2019 £</i>	<i>Restricted funds 2019 £</i>	<i>Total funds 2019 £</i>
Belchamps centre events and activities	465,273	4,241	469,514
Belchamps shop	46,097	-	46,097
Annual fireworks display	15,085	-	15,085
	<u>526,455</u>	<u>4,241</u>	<u>530,696</u>

8. Analysis of expenditure by activities

	Activities undertaken directly 2020 £	Support costs 2020 £	Total funds 2020 £
Belchamps centre events and activities	262,258	5,422	267,680
Belchamps shop	(2,736)	-	(2,736)
	<u>259,522</u>	<u>5,422</u>	<u>264,944</u>

	<i>Activities undertaken directly 2019 £</i>	<i>Support costs 2019 £</i>	<i>Total funds 2019 £</i>
Belchamps centre events and activities	470,560	(1,046)	469,514
Belchamps shop	46,097	-	46,097
Annual fireworks display	15,085	-	15,085
	<u>531,742</u>	<u>(1,046)</u>	<u>530,696</u>

BELCHAMPS SCOUT CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

8. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Belchamps centre events activities 2020 £	Belchamps shop 2020 £	Annual fireworks display 2020 £	Total funds 2020 £
Staff costs	184,085	-	-	184,085
Depreciation	21,652	-	-	21,652
Uniform purchases	-	(4,192)	-	(4,192)
Tuck shop purchases	-	1,456	-	1,456
Catering purchases	2,980	-	-	2,980
Telephone, broadband and IT support	2,505	-	-	2,505
Light and heat	7,670	-	-	7,670
Rates	2,845	-	-	2,845
Motor costs	2,859	-	-	2,859
Office supplies	3,960	-	-	3,960
Licences and fees	2,160	-	-	2,160
Maintenance and cleaning	10,524	-	-	10,524
Bank and credit charges	1,385	-	-	1,385
Event costs	1,487	-	-	1,487
Training and staff costs	5,003	-	-	5,003
Advertising	1,565	-	-	1,565
Insurance	11,440	-	-	11,440
Legal and professional	138	-	-	138
	<u>262,258</u>	<u>(2,736)</u>	<u>-</u>	<u>259,522</u>

BELCHAMPS SCOUT CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

8. Analysis of expenditure by activities (continued)

Analysis of direct costs (continued)

	<i>Belchamps centre events activities 2019 £</i>	<i>Belchamps shop 2019 £</i>	<i>Annual fireworks display 2019 £</i>	<i>Total funds 2019 £</i>
Staff costs	268,369	-	-	268,369
Depreciation	10,899	-	-	10,899
Uniform purchases	-	22,499	-	22,499
Tuck shop purchases	-	23,598	-	23,598
Catering purchases	36,059	-	-	36,059
Telephone, broadband and IT support	3,325	-	-	3,325
Light and heat	32,031	-	-	32,031
Rates	11,818	-	-	11,818
Motor costs	4,335	-	-	4,335
Office supplies	5,171	-	-	5,171
Licences and fees	8,611	-	-	8,611
Maintenance and cleaning	34,575	-	-	34,575
Bank and credit charges	3,086	-	-	3,086
Fireworks	-	-	15,085	15,085
Event costs	24,125	-	-	24,125
Training and staff costs	11,605	-	-	11,605
Advertising	5,754	-	-	5,754
Insurance	10,797	-	-	10,797
	<u>470,560</u>	<u>46,097</u>	<u>15,085</u>	<u>531,742</u>

9. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £2,904 (2019 - £2,904), and Accounting of £912 (2019 - £912).

BELCHAMPS SCOUT CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

10. Staff costs

	2020 £	2019 £
Wages and salaries	173,765	255,340
Social security costs	7,946	9,254
Contribution to defined contribution pension schemes	2,373	3,775
	<u>184,084</u>	<u>268,369</u>

Included within wages and salaries is an amount of £12,548 in respect of redundancy costs paid during the period.

The average number of persons employed by the charity during the year was as follows:

	202 No.	2019 No.
Employees	<u>14</u>	<u>24</u>

No employee received remuneration amounting to more than £60,000 in either year.

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2019 - £NIL).

During the year ended 31 December 2020, no Trustee expenses have been incurred (2019 - £NIL).

BELCHAMPS SCOUT CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

12. Tangible fixed assets

	Buildings and property £	Activity equipment and plant £	Motor vehicles £	Office equipment and computers £	Total £
Cost or valuation					
At 1 January 2020	173,724	166,656	5,583	5,590	351,553
Additions	3,068	-	-	-	3,068
At 31 December 2020	176,792	166,656	5,583	5,590	354,621
Depreciation					
At 1 January 2020	65,212	132,808	5,583	5,590	209,193
Charge for the year	11,714	9,938	-	-	21,652
At 31 December 2020	76,926	142,746	5,583	5,590	230,845
Net book value					
At 31 December 2020	99,866	23,910	-	-	123,776
At 31 December 2019	108,512	33,848	-	-	142,360

13. Stocks

	2020 £	2019 £
Finished goods and goods for resale	9,146	2,229

14. Debtors

	2020 £	2019 £
Due within one year		
Other debtors	1,564	-
Prepayments and accrued income	8,581	1,120
	10,145	1,120

BELCHAMPS SCOUT CENTRE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

15. Creditors: Amounts falling due within one year

	2020	2019
	£	£
Bank loans	4,167	-
Other loans	18,000	-
Trade creditors	-	3,170
Taxation and social security	2,275	3,017
Other creditors	4,211	7,625
Accruals and deferred income	18,069	29,367
	46,722	43,179

16. Creditors: Amounts falling due after more than one year

	2020	2019
	£	£
Bank loans	45,833	-

The aggregate amount of liabilities payable or repayable wholly or in part more than five years after the reporting date is:

	2020	2019
	£	£
Payable or repayable by instalments	5,834	-
	5,834	-

The bank loan is the Government supported "Bounce Back" facility and consequently the Charity utilised the preferred terms offered by the scheme.

BELCHAMPS SCOUT CENTRE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

17. Statement of funds

Statement of funds - current year

	Balance at 1 January 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2020 £
Unrestricted funds					
General Funds - all funds	170,743	194,167	(261,984)	5,343	108,269
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Restricted funds					
Suez green toilet grant	-	5,343	-	(5,343)	-
Refurbishment fund	-	5,000	(2,960)	-	2,040
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	-	10,343	(2,960)	(5,343)	2,040
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total of funds	170,743	204,510	(264,944)	-	110,309
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Statement of funds - prior year

	<i>Balance at 1 January 2019 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 December 2019 £</i>
Unrestricted funds					
General Fund	171,521	518,446	(530,696)	11,472	170,743
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Restricted funds					
Suez green toilet grant	-	11,472	-	(11,472)	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total of funds	171,521	529,918	(530,696)	-	170,743
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

BELCHAMPS SCOUT CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

18. Summary of funds

Summary of funds - current year

	Balance at 1 January 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2020 £
General funds	170,743	194,167	(261,984)	5,343	108,269
Restricted funds	-	10,343	(2,960)	(5,343)	2,040
	<u>170,743</u>	<u>204,510</u>	<u>(264,944)</u>	<u>-</u>	<u>110,309</u>

Summary of funds - prior year

	Balance at 1 January 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2019 £
General funds	171,521	518,446	(530,696)	11,472	170,743
Restricted funds	-	11,472	-	(11,472)	-
	<u>171,521</u>	<u>529,918</u>	<u>(530,696)</u>	<u>-</u>	<u>170,743</u>

BELCHAMPS SCOUT CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

19. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	123,776	-	123,776
Current assets	77,047	2,040	79,087
Creditors due within one year	(46,721)	-	(46,721)
Creditors due in more than one year	(45,833)	-	(45,833)
Total	108,269	2,040	110,309

Analysis of net assets between funds - prior period

	Unrestricted funds 2019 £	Total funds 2019 £
Tangible fixed assets	142,360	142,360
Current assets	71,562	71,562
Creditors due within one year	(43,179)	(43,179)
Total	170,743	170,743

20. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £2,373 (2019: £3,775). Contributions totalling £nil (2019: £nil) were payable to the fund at the balance sheet date and are included in creditors.

21. Related party transactions

There are no related party transactions in the current or preceding year which require disclosure.

During 2020, in the context of trying to retain employees with activity instructor knowledge and skills, and as an alternative to making a staff member redundant, Belchamps considered the possibility of seconding an employee to work part time for a local business run by one of its Trustees. Ultimately, we could not reach an agreement that satisfied all parties and the contract with the employee concerned has since terminated in redundancy. The Trustee concerned declared his interest and did not vote in any decisions related to the matter.