

# Brighouse District Finance Update AGM 2020/2021

## Statement by District Secretary

During the Year 2020/2021 we had two treasurers in role, who both for various reasons decided to leave the role before the end of the financial year. (Mr Martin Burge & Mr Jeremy Wilkinson).

The district executive took the decision to use the services of a paid professional bookkeeper, the accounts this year have been created by Mrs Jo Marshall MCIPP.dip, of Yorkshire Payroll Services Ltd, and Independently Examined by Mr Paul Tock (FCA.)

The accounts having been discussed and approved by the District Executive at the June 2021 meeting, were further examined, scrutinised and signed by the West Yorkshire County Scouts Treasurer (Sue Castleton) and the West Yorkshire County Scouts Chair (Leslie Peers), acting in their position of governance when such roles are unfulfilled in the District.

Mr Tock has given notice that he is fully retiring and will not be able to Independently Examine the accounts moving forward. The executive would like to thank him for his service and experience given during the last fifteen plus years he has voluntarily scrutinised and examined the accounts.

I am happy to announce and propose that Mr Barry Smith, Senior Partner of Barry, Adam & Co Financial Management LLP, Accountants, First Floor, 1 Edmund Street, Bradford BD5 0BH, has volunteered to Independently Examine the accounts going forward.

He has sent the following message:

“ I am a Chartered Account and, after qualifying, I spent 27 years in the Printing Industry, the last 5 years as MD of two factories employing over 600 people.

The company was a Public company and I left after the Business was subject of a successful take-over bid.

I then returned to the Accountancy profession and in the business, there are just 4 of us, 2 partners and 2 admin staff.

I am involved in quite a lot of Voluntary work through my membership of Rotary where I have been a member for 40 years.

Best regards Barry”

Cont.

## Brighouse District Finance Update AGM 2020/2020 Cont.

As you can see on the attached accounts the finances of district are reasonably healthy, the district continues to hold a reserve of just over £15,000 as required under UK charity law to have at least one year of income in reserve, should income drop to zero.

However, all the groups were able to pay the required membership fees on time and the reserve was not required to be called on.

The International fund which was setup in 2017/2018 to allocate a small amount from the annual district membership fee levy to this restricted fund is growing nicely and at the end of the 20/21 financial year stood at £2,850. It is available for any of our young people to apply for a grant to aid in the costs of international scouting trips, such as the upcoming Korean World Scout Jamboree in 2023.

Both Explorer units accounts are now integrated within the district accounts as required by POR.

Bradley Lodge had zero income during the year, however we did receive a percentage of a government grant awarded to Bradley Wood, which amounted to £1,658 as indicated in the fundraising section.

We had income of £18 in interest from the district and reserve bank accounts during the year.

During the financial year two district organised camps (Big Camp and Normandy) were fully refunded, both at zero cost to the district.

**Bradley Lodge** has been undergoing a major refit since the discovery that the floor in the kitchen had collapsed and was in a critically dangerous situation. A great deal of rotten wood has been replaced, under the floor, the outside front wall, porch and within the structure of the building. The Kitchen has been fully replaced with a modern new one, along with all new appliances, full replacement of the electrical systems, sockets, and lighting, including wonderful donations of over £3000 of stainless-steel sheeting for the kitchen wall coverings and £1,000 of plastering services for the ceiling. The executive also gave the go ahead for the replacement of the central heating boiler as the old one was beyond reasonable repair (it would not hold pressure in the heating circuit) and for the full refurbishment of the toilets, as due to Covid it was obvious this was an opportunity to carry out long overdue essential works while no bookings would be being made.

During the 20/21 financial year £7,163 was spent of what will be a total investment of around £18,000 in the lodge over this (20/21) and next financial year (21/22), which due to countless hours volunteered by executive members and other leaders within district is almost exclusively materials (Boiler installation and LPG gas certification was fully paid for).

I have estimated that over 1,200 hrs have been volunteered at the lodge so far in 2021 which even at a reasonable £15 per hr means expenditure would have been at least £45,000 without the volunteers donating their time, gaining trade and staff discounts and many material donations to the project.

A special mention must go out to Mark Jay, Fearne Robinson, Andy Robinson, Simon Crosswaite, Bradley Midgley, Chris Jay, David Burge, David Senior (who replaced the floor structure during a freezing cold January with no heating available), Debbie Pullen, Heather Wood, Andrew Briggs and the rest of the team of leaders from St Annes who have all donated countless weekends, days and hrs to the project working under very tight Covid rules and regulations imposed by the Government and the Bradley Wood Site itself.

# Brighouse District Scouts Receipts and Payments Account

For the year from	Year start date	To	Year end date
	01/04/2020		31/03/2021

## Receipts and payments

	2020/21 Unrestricted funds £	2019/20 Unrestricted funds £
Receipts	This Year	Last Year
<b>Donations, legacies and similar income</b>		
Membership subscriptions Scouts	20,093	19,703
Membership subscriptions Tykes	2,128	2,114
Membership subscriptions Central Explorers	1,510	2,020
Donations	458	
Legacies		
Other similar income - Costs towards laptops	1,350	
Badge Secretary	217	1,706
<b>Sub total</b>	<b>25,756</b>	<b>25,543</b>
<b>Grants</b>		
Maintenance grant		
District Grant to Tykes		
<b>Sub total</b>	<b>-</b>	<b>-</b>
<b>Fundraising (gross)</b>		
Fundraising (District) (4009)		1,614
Fundraising (Explorers)	2,100	3,271
Fundraising (Bradley Lodge Fund) (10002)	1,658	95
Other fundraising activities	918	-
<b>Sub total</b>	<b>4,675</b>	<b>4,980</b>
<b>Investment income</b>		
Bank interest	18	165
Bank Interest (explorers)		
Building Society interest		-
The Scout Association Short Term Investment Service		-
Property Rent income (4905)		5,948
Other investment income (Hove Edge Repayment)	1,200	1,050
<b>Sub total</b>	<b>1,218</b>	<b>7,163</b>
<b>Youth Programme &amp; Activity Income</b>		
World Jamboree (10001)		686
County Trips (10004)		
District Trips (10003)	91	1,811
District Camps (10012)		138
District funded Activities (10014)		
Dof E (Tykes)	-	703
Dof E	90	
Big Camp (10023)	13,324	18,393
Big Camp (10023)	1,494	
Normandy (10021)	2,890	400
Activites (Tykes)		473
<b>Sub total</b>	<b>17,889</b>	<b>22,604</b>
	<b>49,538</b>	<b>60,289</b>
Asset and investment sales, etc. (Lightcliffe Scout Group Paid Early)	2,133	
<b>Total receipts</b>	<b>51,671</b>	<b>60,289</b>

## Brighouse District Scouts Receipts and Payments Account

For the year from	Year start date	To	Year end date
	01/04/2020		31/03/2021

## Receipts and payments

## Payments

	2020/21 Unrestricted funds	2019/20 Unrestricted funds
	£ This Year	£ Last Year
<b>Donations, legacies and similar expenses</b>		
Membership subscriptions to WYSCS	13,526	
Membership subscriptions to WYSCS Tykes	1,124	
Membership subscriptions to WYSCS Central Explorers	1,074	
Brighouse Central Grant Payment		
<b>Sub total</b>	<b>15,724</b>	
<b>Youth programme and activities</b>		
World Jamboree (10018)		1,740
County Trips (5010)		
District Trips (5009)		2,234
District Camps (1113)		
District Funded Activities (10017)		
Youth Programme & Activities	425	
Youth Programme & Activities (Explorers)		6,876
Duke of Edinburgh Award Costs (Tykes)	23	760
Normandy Trip	3,340	2,700
Big Camp	12,504	
Big Camp	1,290	11,186
<b>Sub total</b>	<b>17,582</b>	<b>25,495</b>
<b>Overheads</b>		
Adult Support and Training (10007)		360
Adult Support and Training (Masai)		
Development of Scouting (10008)	500	
Rent (Central)	200	850
Materials and Equipment (Explorers)	239	
Bank Charges (Masai)		
Insurance (7610)	823	818
Bradley Lodge Repairs and Renewals (7800)	7,163	2,633
Regulatory and Entertainment licences (10011)	612	193
Miscellaneous Brighouse	68	
Uniforms (10010)		57
Accounting, Legal and Professional		144
Marketing (6200)	540	
Office and Admin (7500)	272	906
Trustee Travel Expenses (7400)		
Badge Purchases	52	1,608
Badge Stock Purchases	195	
Miscellaneous Tykes	107	895
Central Explorers Refund		120
<b>Sub total</b>	<b>10,772</b>	<b>8,584</b>
<b>Community Presence and Donations</b>		
Parades (8200)		160
Charitable Donations (8211)		
Community Fund		
<b>Sub total</b>	<b>-</b>	<b>160</b>
<b>Fundraising expenses</b>		
Fund Raising Costs (District)		161
Other fundraising costs		148
<b>Sub total</b>	<b>-</b>	<b>308</b>
<b>Total Gross Expenditure</b>	<b>44,077</b>	<b>34,547</b>
Asset and investment purchases, etc.		
<b>Total payments</b>	<b>44,077</b>	<b>34,547</b>
<b>Net of receipts/(payments)</b>	<b>4,294</b>	<b>25,741</b>
Cash funds last year end	62,348	36,607
Cash funds this year end	66,642	62,348

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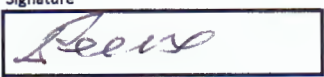

District and Central



# Statement of assets and liabilities at the end of the year

	31st March 2021 Unrestricted Funds £	31st March 2020 Unrestricted Funds £
<b>Cash funds</b>		
Lloyds Bank Treasurers Account	20,327	22,152
Lloyds Bank Online Saver	23,525	21,862
Lloyds Bank 32 Day Notice	15,338	15,325
Petty Cash	26	26
Explorers Bank Account	Central 4,064	1,638
Tykes Bank Account	Tykes 2,634	638
District Badge Secretary	730	708
<b>Total cash funds</b>	<b>66,644</b>	<b>62,349</b>
<b>Other monetary assets</b>		
Tax claim		
Hove Edge Loan	1,300	2,500
Tykes Loan	-	300
<b>Sub total</b>	<b>1,300</b>	<b>2,800</b>
<b>Investment assets</b>		
Investment property - detail		
Quoted investments		
Other investments - Laptops and Printer	3,300	
<b>Sub total</b>	<b>3,300</b>	<b>-</b>
<b>Non monetary assets for charity's own use</b>		
Badge stock	385	416
Shop stock		
Other stock		
Land and buildings		
Motor vehicles		
Scouting equipment, furniture etc.		
Other		
<b>Sub total</b>	<b>385</b>	<b>416</b>
<b>Liabilities</b>		
Accounts not yet paid		
Expenses incurred but not invoiced		
Subscriptions not yet paid		
Loan - detail		
Other liabilities - unpaid covid refunds Big Camp / Normandy	0	7,000
<b>Sub total</b>	<b>0</b>	<b>7,000</b>
<b>Contingent liabilities and future obligations</b>		
<b>Sub total</b>	<b>0</b>	<b>0</b>
<b>Total Assets</b>	<b>71,630</b>	<b>65,565</b>
<b>Total Liabilities</b>	<b>-</b>	<b>7,000</b>
<b>Solvency</b>	<b>71,630</b>	<b>58,565</b>

The above receipts and payments account and statement of assets and liabilities were approved by the

	Signature	Print Name
Chair		LESLIE PEZARS
Treasurer		SUE CASELTON



Section A

Independent Examiner's Report

Report to the trustees/  
members of

Brighouse District Scouts

On accounts for the year  
ended

31 March 2021

Charity no  
(if any)

1026831

Set out on pages

I report to the trustees on my examination of the accounts of the above  
charity ("the Trust") for the year ended 31 March 2021

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 Trust'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 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 which gives me  
cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130  
of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Signed:

P W Toak

Date:

21 June 2021

Name:

Paul Toak

Relevant professional  
qualification(s) or body  
(if any):

FCA

Address:

18 The Grove 4, Apperholme Halifax  
West Yorkshire HX3 8JN