

1, Welcome and apologies (people to put names, group, and appointment in private message in chat, this will be used to create an attendance list for later)

John D. Julie P. Martin Limburn, Julie Jury, Scott Fearn, Fiona C, Pat B, Graham B, Trevor Richards, Sonja, Chris Morton, Jodyann and Ben, Dave B, Steve Wood, Cameron Livsey, Joanne Kerslake, Paul Roberts, Tracey Cooke, Sally W, Christopher, Lara Mills, James Romanel, Elana Morosanu, Daniel Colvert, Mark P, Gill Early, Stev Carter (25)

Apologies, via email to John (Private message via Chat for attendees)

2, District Scout Council to approve DC's nomination of District Chair

JD nominated Martin Limburn.

No dissention from those at the meeting

3, Approving of last year's minutes

Problems with last year's minutes from AGM, Martin read re-constructed minutes.

Proposed by ????, Julie Jury seconded, Minutes approved.

4, Annual reports and accounts

- A) **Chairs report** - no chair report due to changes part way through the year and a new chair in post now. Instead maybe some words from new chair introducing himself
Brief Intro to Martyn. Previous experience in Scouting, runs own business, and very pleased to be asked to be Chair, and agreed. Looking forward to contributing to Plymouth Scouting.

B) Treasurer's report and accounts

Thanks to Dave Veer stepping in at last minute as scrutiniser, as agreed scrutiniser is on Holiday. Sally talked through Accounts. Grant and money from Badges, Peregrine Challenge, DofE money through District Accounts. 10th Devonport now closed; money will be ring fenced for 2 years. Only need accounts Scrutinised, due to size of cash flow. Plymouth Pride rained off, but money from Jam sales give to Plymouth Pride, and £50 to Graham Eagles funeral. At present outgoing for Peregrine Challenge exceed incomings but expecting money to come in to cover costs. Only 1 "Spot" device this year, not 2, so a reduction in costs, but currently renting garage for equipment store. Helped Groups with asbestos reports, and cash flow with PSPT, due to change over of Treasurer. Resulted in a small surplus, this year.

Account's signed by Dave Veer and are healthy.

(Paul R) – Gilwood Campsite – needs to be re assess, as £50k sounds cheap.

Q (Paul R) – What is the value of Equipment in Garage? Inventory almost ready. Plans to hire out equipment to Groups. Currently equipment not insured, due to uncertain of value or contents.

Q (Paul R) - £300 from Peregrine Challenge in Crownhill account, at present, to be transferred to District. Money awarded by Council to Crownhill & ??? for Peregrine Challenge.

Q (Paul R) - £200 raised by District in Armed Forces Day, Not in District A/C at present.

John D, Paul R, Sally and Martin to assure Money banked.

(Paul R) – Thanked Sally for £10K Covid Grant Money she raised for Gilwood

Fiona C and Trevor R, Proposed and Seconded A/C.

C) DC's Report

See JD

(Pat B) – 1.5k badges earned by Plymouth Scout YP during Lockdown.

(Sonja) – Re the Primary School Leaflet Drop. How will this effect Leader numbers? (JD) – Will wait for drop until status is Yellow, HQs is looking to relax Group Sizes, due to continued low Covid numbers, Leaflets will look to recruit Adults as well as yp.

5, Elections and Appointments

- A) To elect District secretary
No one at present.

- B) To elect District Treasurer
Paul R proposed Sally, Julie J, Seconded, Approved.

- C) Ex-officio members of the District Executive (For Info).

Chair - To be approved, **Secretary** - Vacant, **Treasurer** - Sally Walker (to be re-elected),
DC - John Davies, **DESC** - Vacant, being overseen by Paul Roberts,
DSNC - Cameron Livsery, **DYC** - Lauren Taylor

- D) To elect members of the District Executive for the coming year -

There are four positions on the Executive Committee, and we have only had four nominations submitted, as such there will be no elections held. These members will be announced on the day

Steve Wood, **Julie Jury,** **Jason Rikeard,** **Chris Morton.**

- E) To approve the DC's nominations for the District Executive
Paul Roberts.

- F) Youth Executive member
Constitution 2 youth members, 18 to 25 yrs old. No one at present. JD asked for names, for position. **Scott** put his names forward.
Julie P Proposed, Sally Seconded

6, **Awards** (with apologise as these have been held up due to Covid, and unfortunately no new ones, due to furloughing at HQ)

Awards (end of Feb 2020)

JD – 4 x 5 years award, 2 x 10 years award, 2 x Chief Commendations – Sarah and Jo – 59 Seaton, 1 x Wood Badges

7, Comments from County representative (if present)

Really repeating John's earlier comments: Thanking Plymouth Scouters and recognising that through these unrepresented times, their demonstration of Resilience and innovation, especially as Scouting generally delivers "learning through doing" and yet changes were made to continue Scouting, as demonstrated with yp in Plymouth earning 1.5k badges, and Scouting in Plymouth continued throughout Lockdown, and these unprecedented times, especially during the changes to leaders working lives and the general culture. Thanks again.

8, **Any other business** - please submit AOB before midnight on Sunday the 30th, to be considered for inclusion within the meeting.

(Paul R) – Thanks to John D for everything you are doing and what you have done, over the last 9 months.

(Paul R) Thanks to Martin for taking on the Chair role. Paul feels that the Peregrine Challenge is the mainstay of District during these times, including the sleep out. Paul is still communicating with the Council and the BBC and is planning to re-launch of Peregrine Challenge and link it with the planned Leaflet Drop. Looking for Fly the Flag and the Float the Boat to occur, as per the original plans. Also re-invited back to ????, due to how leaders and yp presented themselves last time.

(Paul R) congratulated Jo and Sarah on their awards.

Meeting Closed **19:50**.

Plymouth District Scout Council end of Year Accounts 2020-21

RECEIPTS

2020/21

2019/20

MEMBERSHIP FEES

Total membership fees collected in year (2019/20)	
Less: paid to County	
Total membership fees collected in year (2020/21)	
Less: paid to County	
Rebate received from County	
Less: repaid to Groups	

£ 31,802.00
£ 30,599.00
£ 413.50
<u>£ 1,616.50</u>

£ 30,504.00
£ 28,035.00
£ 1,050.00
£ 400.50
£ 207.50
<u>£ 3,712.00</u>

INVESTMENT INCOME RECEIVED

Scout Assn. Short Term Investment Service

£ 331.42
<u>£ 331.42</u>

£ 334.08
<u>£ 334.08</u>

DONATIONS/GRANTS

D Cochran
Covid grant (Gilwood)
G Eagle retiring collection
S Evans (GE Donation for YL)

£ 19,431.00
£ 156.20
£ 1,000.00
<u>£ 20,587.20</u>

£ 2,000.00
<u>£ 2,000.00</u>

ACTIVITIES

Spot use (QM)
WSJ
WSJ (2023 & 2027)
St Georges Day
Peace Light
Beaver Section
Cub Section
Scout Section
Explorer section
GOLD DofE
SILVER DofE
BRONZE DofE
Peregrine Challenge
Scott Explorers (10 Tors)
Active Support Unit
AGM

£ 5,034.32
£ 391.98
£ -
<u>£ 5,426.30</u>

£ 1,476.86
£ 3,000.00
£ 47.49
£ 8,376.13
£ 2,097.50
£ 435.00
£ 296.00
£ 300.00
£ 1,635.00
£ 147.35
<u>£ 17,811.33</u>

ADMINISTRATION

Campsite
Misc : Western Power

£ 50.00
<u>£ 50.00</u>

£ 636.50
£ 50.00
<u>£ 686.50</u>

LOAN AND DEBT REPAYMENTS

Other income
PSPT repaid
47th Plymouth Group closing balance
10th St Budeaux Group closing cash balance

£ 721.22
£ 597.55
£ 3,604.30
<u>£ 4,923.07</u>

£ 57.50
£ 205.06
<u>£ 262.56</u>

TOTAL RECEIPTS FOR THE YEAR

<u>£ 32,934.49</u>

<u>£ 24,806.47</u>

PAYMENTS

ITEM

2020/21

2019/20

DONATIONS AND GRANTS

Plymouth Pride (Jam sales)

G Eagle

£ 50.00

Hardship grants made

£ 50.00

Support Fund Grants made

Jamboree Grants

£ - £ 100.00

ACTIVITIES

Network

Gold D of E

£ 13.20

Silver D of E

£ 2,263.67

Bronze D of E

£ 383.59

Young Leaders

£ 17.00

WSJ

£ 63.88

Periguine Challenge

£ 3,155.31

St Georges Day

£ 1,094.00

10 Tors entry

£ 15.00

Beaver Section

Cub Section

£ 102.00

Scout Section

£ 249.90

Explorers (Activity)

£ 162.30

Explorers (Grant)

£ 175.25

Explorer units

£ 93.78

Scott Explorers 10 Tors

£ 1,116.89 £ 6,535.12

Gilwood Improvements

£ 96.50 £ 1,768.83

Peace Light

ASU publicity

£ 192.14

ASU

£ 116.26

£ 1,213.39 £ 16,401.23

ADMINISTRATION

Covid expenditure

OSM

£ 1,120.10

Youth Commissioner Expenses

£ 432.00

District Commissioner's expenses

£ -

Deputy DC expenses

£ 93.02

Awards admin

£ 67.00

Quarter Master

£ 65.00 £ 147.86

DESC

£ 212.88 £ 275.21

Executive expenses

£ -

District publicity, Website & Newsletter

£ 41.57 £ 144.87

Motion Picture Licensing Company

£ 563.83

Misc / AGM

£ 376.33 £ -

Insurance

£ -

PCH garage rental

£ 104.00

Gilwood: Water

£ 923.88 £ 779.50

Gilwood: Electric

£ -

Gilwood: Rates

£ 96.00

Gilwood : General campsite expenditure

£ 604.80

£ 74.57

£ 2,739.76 £ 3,382.66

LOANS AND DEBTS

Plymouth Scouts Properties Trust (J Davies)

£ 721.22

£ - £ 721.22

EQUIPMENT PURCHASES

Racking

£ 485.00

Other (group asbestos reports)

£ 160.00

£ - £ 645.00

TOTAL PAYMENTS FOR THE YEAR

£ 3,953.15 £ 21,250.11

STATEMENT OF ASSETS AND LIABILITIES

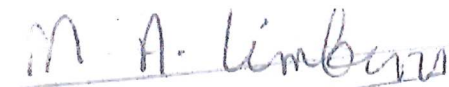
ITEM	2020/21	2019/20
MONETARY ASSETS; cash bank and similar funds		
Bank current account	£ 51,137.47	£ 27,205.89
Short Term Investment Service (Scout Association)	£ 103,993.35	£ 103,993.35
WSJ fund 2023 & 2027 (inc in current account)	£ 3,000.00	£ 3,000.00
Explorer funds held in section	£ 12,028.60	£ 8,585.55
Monies held in Scout Group for Explorers (to be agreed)	£ 468.03	£ -
Shaugh Bridge Campsite (held in section)	£ 100.85	£ 100.85
Ten Tors (Scott Explorers funds)	£ 1,605.74	£ 1,310.26
D of E fund (inc in current account)	£ 577.41	£ 577.41
Beaver funds (inc in current account)	£ 335.14	£ 335.14
Young Leader (inc in current account)	£ 2,031.96	£ 1,031.96
ASU (inc in current account)	£ 344.00	£ 344.00
Cash held (ASU)	£ 95.62	£ 95.62
Cash held (10 Tors)	£ 8.00	£ 8.00
Cash held (Explorer units)	£ 53.55	£ 274.92
	<u>£ 169,491.21</u>	<u>£ 141,574.44</u>
LONG-TERM DEBTORS		
SHORT-TERM DEBTORS		
Unpaid Membership Fees 2017/18		£ -
NON-MONETARY ASSETS, assets for charity's own use		
Glenholt campsite	£ 50,000.00	£ 50,000.00
	<u>£ 50,000.00</u>	<u>£ 50,000.00</u>
TOTAL ASSETS	<u>£ 219,491.21</u>	<u>£ 191,574.44</u>
SHORT TERM LIABILITIES (due within one year)		
Uncleared cheques (Explorers)	£ 712.59	£ 940.31
Uncleared cheques		£ 836.85
	<u>£ 712.59</u>	<u>£ 1,777.16</u>
LONG TERM LIABILITIES (payable beyond one year)		
Loan (with details)		
Other long term liabilities		
TOTAL LIABILITIES	<u>£ 712.59</u>	<u>£ 1,777.16</u>
CONTINGENT LIABILITIES AND FUTURE OBLIGATIONS		
NET ASSETS	<u>£ 218,778.62</u>	<u>£ 189,797.28</u>

RECEIPTS AND PAYMENTS ACCOUNT SUMMARY

For the year ended 31st March 2021

	2020/21	2019/20
Total Receipts for the year	£ 32,934.49	£ 24,806.47
Total Payments for the year	£ 3,953.15	£ 21,250.11
Net receipts (payments) for the year	£ 28,981.34	£ 3,556.36
Cash, Bank and similar funds brought forward	£ 189,797.28	£ 136,071.49
Creditors brought forward from previous year		
Creditors carried forward		
Debtors brought forward from previous year		
Non monetary assets (Gilwood)		£ 50,000.00
Debtors carried forward		£ 169.43
Cash, Bank and similar funds carried forward	£ 218,778.62	£ 189,797.28

The above account and accompanying statement of assets and liabilities were approved by the Trustees, and signed on their behalf by District Chairman



Martin Limburn

Dated this 25th day of June 2021

Dated this 25th day of June 2021

Independent examiner's report to the trustees of Plymouth District Scout Council

I report to the trustees on my examination of the accounts of the Plymouth District Scout Council for the year ended 31st March 2021.

Responsibilities and basis of report

As the charity trustees of the Plymouth District Scout Council 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 Plymouth District Scout Council 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 giving me cause to believe that in any material respect:

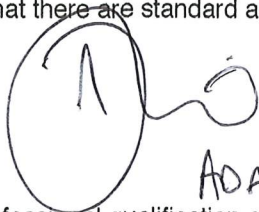
1. accounting records were not kept in respect of the Plymouth District Scout Council as required by section 130 of the Act; or
2. the accounts do not accord with those records.

I have the following items on the accounts that require attention:

1. Year End balances for the Short Term Invest Service (Scout Association) were not received and therefore not verified.
2. Regarding the amount of £468.03 held in Scout Group for Explorers, this needs to be agreed and resolved as soon as is reasonably possible.
3. The financial information provided by the local Explorer groups for the Explorers EOY accounts is inadequate. I propose that:
 - a. all figures are reconciled back as far as is possible and adjustments made;
 - b. that there are standard accounting procedures implemented across all groups.

Signed:

Name:



ADAM PRICE

Relevant professional qualification or membership of professional bodies (if any):

Address:

122 ROCHFORD CRESCENT, ERNESTTLE, PL5 2QD

Date:

05. Jul. 2021

PLYMOUTH SCOUT PROPERTIES TRUST
REGISTERED CHARITY NUMBER 301068
ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

PLYMOUTH SCOUT PROPERTIES TRUST

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31ST MARCH 2021

History, objectives and activities of the Trust

The Charitable Trust was established in October 1999, after consultation with the Charity Commission, The Scout Association and the Scout Districts in the City of Plymouth. The Plymouth Scout Properties Trust emerged from a predecessor body, The Plymouth Scout Properties Committee, with the continuing objective of managing the properties of Blindmans Wood Scout Centre, Saltash Passage Water Activities Centre and Callisham Cross Campsite, together with the Plymouth Scout Shop.

The Charitable Trust Registration Number is 301068

The Trust complies with the Policy, Organisation and Rules of The Scout Association and operates within Terms of Reference agreed with the sponsor Scout Districts. The Trust discharges its responsibilities by managing the various sites through individual management groups at each site and taking direct responsibility for the oversight of the Scout Shop. Each site and its management group are required to manage within an agreed budget, raising revenue against services provided or goods sold. All capital expenditure must be approved by the Trust prior to commencement of any project.

It is the Trust's policy to provide safe and well-maintained properties for the benefit of the young people in the care of The Scout Association whilst exercising prudent financial management and maintaining sufficient financial reserves commensurate with its objectives

Public Benefit

Our main activities and who we are trying to help are described above. The Trustees have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers or duties.

Management and governance arrangements

The Trustees are responsible under the Charity's governing document for controlling the administration of the Charity.

The Plymouth Scout Properties Trust (PSPT) is appointed by and exists to support the 2 Scout Districts who jointly own properties on a 60/40 basis at:-

Blindman's Wood Scout Centre
Callisham Cross Campsite
Saltash Passage Scout Water Activities Centre
Plymouth Scout Shop

The 2 Scout Districts who own the properties are:-

Plymouth District - 60%
Plym District - 40%

Membership of the PSPT consists of: -

Membership of the PSPT will consist of:-

- PSPT Chair
 - The PSPT Chair nominated at the PSPT annual meeting each year shall be a person agreed between both District Commissioners.
 - The office of PSPT Chair may not be held by a member of either district executives,
- PSPT Secretary
 - The PSPT Secretary shall be elected at the PSPT annual meeting each year.
 - This office shall not be held by a member of either district executives.
 - This position could be an employed role.
- PSPT Treasurer
 - The PSPT Treasurer shall be elected at the annual meeting each year
 - This office shall not be held by a member of either district executives
 - The treasurer should have relevant qualifications and/or recent experience to carry out this role due to financial liabilities involved.
- One representative from each District Executive
- One uniformed member from each District (must not hold a district role already)
- One Youth member for each District (must be over 18 to be a trustee)
- Centre Manager for each property Scout
- Shop Manager

Ex-Officio Members:-

- District Commissioner of each District
- District Chair of each District

Invited Members:-

Other people could be invited in a non-voting capacity if their skills or knowledge are needed to advise the committee on particular issues or projects.

Meetings

a) The PSPT will meet at least three times a year. The agenda of such meetings will include a pre-read report by each of the Centre Managers on their work over the previous period; the current financial state of the PSPT; and plans for the following period.

b) Additional meetings may be convened as needed to meet the needs of the trust or upon a request from both District Commissioners.

c) Each year the PSPT shall hold an annual meeting in addition to members of the committee the following are to be invited:-

All members of the PSPT

All members of both District Executive Committees

All members of the Centre Managers advisory groups

All registered members of the Centre Service Teams

The agenda of such meetings will include a presentation of a report on the workings of the PSPT during the previous twelve months; the financial state of the PSPT; and plans for the following twelve months.

Achievements and performance of the Trust

The period 2020/21 was a difficult period due to the coronavirus pandemic. All centres were closed due to the covid restrictions, only the shop was able to operate at a very limited capacity for part of the year.

In October 2020 a new constitution was adopted for the Properties Trust which replaced former Terms of Reference.

Financial review, investment policy and reserves

There was no income due to centre closures from Callisham, Saltash Passage and Blindman's Wood, there was limited income from the Shop. At the same time expenditure was lower than the previous year due to these closures. The Trust received grants related to the covid closures of a total of £38,862.

Overall we had a surplus of £25,593 for the year.

Future Plans

Following a series of discussions between the Trust, Districts and Scout Headquarters it was felt that the Trust as it currently stands does not fully comply with the current Scout Association POR, as such a decision has been made to close the charity on 31/3/22 and the Trust to become a sub-committee of the two Districts, Plymouth and Plyms.

Statement of Trustees responsibilities

Charity law requires the Trustees to prepare financial statements for each financial year, which show a true and fair view of the state of affairs of the Charity and its financial activities for that period. In preparing those financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements: and
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in operational existence.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charities Act 2001 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.

Independent Examiner

The Trustees intend to ask the existing Independent Examiner to continue to undertake their examination of the Trust in the coming year.

Signed for and on behalf of the Trustees:

Mr J Davies



.....

Date 21-10-21

Plymouth Scout Centre
Blindman's Wood
324 Outland Road
Plymouth
PL3 5TB

Appendix 1

Trustees and Members of the Plymouth Scout Properties Trust (PSPT) During Financial Year Ended 31 March 2021

Trustees

Nominated Appointment	Chairman	Mr J Spreadbridge from 15/4/19 Mr R Lowden 15/7/20 - 19/4/21 Vacant
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Elected Members	Secretary Treasurer	Vacant Mrs S Hamilton from 4/12/19 Mrs F Crossland from 30/9/20
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District Commissioners

Plymouth Plyms	Mr J Davies Mr R Nankivell
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District Chairmen	Plymouth Plyms	Mr J Marriott Mr M Limburn from 1/9/20 vacant
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Members

District representative	Plymouth Plyms	Mr P Roberts Vacant
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Uniformed Member	Plymouth Plyms	Mr T Richards Vacant
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Youth Member	Plymouth Plyms	Miss J Hadfield Vacant
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Centre Manager	Blindman's Wood Saltash Passage Callisham Cross Shop	Mr B Talling Vacant Vacant Mrs P Brooks
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Template for the scrutineer's report to the trustees

Scrutineer's Report to the Trustees of the Plymouth Scout Properties Trust

I report on the accounts of the Group/District for the year ended2020 -2021.....

Respective responsibilities of Trustees and Scrutineer

As the Group's/District's trustees you are responsible for the preparation of the accounts; you consider that neither the audit nor independent examination requirements of the Charities Act 2011 apply. It is my responsibility without carrying out an audit or independent examination to scrutinise the accounts and to report to you.

Basis of Scrutineer's Statement

In accordance with the directions given in the Group's/District's constitution, I have scrutinised the records and the accounts set out on pages ...1... to6.....

Scrutineer's Statement

In my opinion the accounts are in accordance with the records produced to me and comply with the constitution.

Name:Tracey Philpotts.....

Address:5 Torridge Road.....

.....Plympton.....

.....Plymouth.....

.....PL7 2DG.....

Date:27/10/2021.....

PLYMOUTH SCOUT PROPERTIES TRUST

Statement of Financial Activities for the year ended 31 March 2021

		2021	2020
		£	£
Incoming Resources			
Donations and Legacies	<i>See Note 1</i>	£ 38,862.00	£ 1,385.00
Activities of the Charity	<i>2</i>	£ 1,400.00	£ 10,236.98
Scout Shop Sales	<i>3</i>	£ 5,646.19	£ 24,784.45
Gross Bank Interest		£ 202.45	£ 23.52
Gross Investment Income		£ 1,027.84	£ 1,003.50
Total incoming resources		£ 47,138.48	£ 37,433.45
 Resources Expended			
Scout Shop Cost of Sales		£ 2,323.28	£ 19,380.66
Direct Charitable Expenditure	<i>4</i>	£ 12,303.11	£ 30,342.94
Administration	<i>5</i>	£ 11,951.01	£ 7,253.48
Jamboree from Legacy	<i>6</i>	-	£ 4,048.00
Total resources expended		£ 26,577.40	£ 61,025.08
 Net incoming resources for year		£ 20,561.08	£ (23,591.63)
 Other recognised Gains & Losses			
Gains on Investments		£ 5,032.71	£ (6,919.09)
 Net movement in funds for the year		£ 25,593.79	£ (30,510.72)
 Balance brought forward as at 1/4/20		£ 310,510.28	£ 341,021.00
Balance carried forward as at 31/3/21		£ 336,104.07	£ 310,510.28

Notes on Statement of Financial Activities for the year ended 31 March 2021

1 Donations & Legacies

Grant income from Plymouth CC for Covid Grants - £38862

Restricted Grants Previously received and not spent

£500 - for security at BMW

£2905 for works at Callisham Cross

2 Activities of the Charity

Due to serious issues with the building, the centre at Saltash Passage was closed in April 19 and remains closed due to building issues and covid 19. All centres were closed throughout 20/21 due to covid

	2021	2020
Center/Site Facilities	-£100.00	£8,031.23
Water Activity Fees	£0.00	£28.00
Camping	£0.00	£1,871.75
Grazing	£0.00	
Photocopying	£0.00	
Sales	£1,500.00	£306.00
	<u>£1,400.00</u>	<u>£ 10,236.98</u>

3 Scout Shop Sales

no outstanding invoices recorded as they only appear as sales once the bill is paid

£5,646.19

4 Direct Charitable Expenditure

Resources expended

	2021	2020
Direct Charitable Expenditure		
Rates & Water Charges	£1,096.59	£2,789.50
Insurance	£4,695.68	£6,669.40
Light & Heat	£1,638.58	£3,371.66
Repairs and Maintenance [1]	£2,147.54	£8,537.46
Centre Improvement		£6,447.84
Telephone	£567.86	£749.84
Advertising		
Training		
Licences	£387.62	£150.19
Sundry Expenses	£88.26	£500.43
BMW Flat Costs	£968.18	
Cost of card machine	£712.80	£1,126.62
Total resources expended	<u>£12,303.11</u>	<u>£30,342.94</u>

5 Administration Costs

	2021	2020
Photocopying Charges		£0.00
Independent Examiners Fee		£1,200.00
Depreciation of Equipment	£3,123.62	£3,868.21
Reevaluation of shop stock	£8,827.39	£1,994.77 **
Trustee Administration Expenses		£190.50
	<u>£11,951.01</u>	<u>£ 7,253.48</u>

** error made in previous year account, stock adjustment not recorded correctly in accounts

6 Jamboree from Legacy

In the previous year a legacy was passed to Plymouth Scouts to aid scouts attending the international jamboree. These funds were placed in the imprest account. Amount paid out in full in 19/20

PLYMOUTH SCOUT PROPERTIES TRUST

Statement of Financial position

		As at 31/3/2021	As at 31/03/2020
			£
	<i>See Note</i>		
Tangible Fixed Assets			
Land Buildings & Equipment	8	£ 244,511.37	£ 247,634.99
Current Assets			
Investment	9	£ 24,783.76	£ 18,723.21
Stock	10	£ 19,236.87	£ 28,064.26
Debtors	11		£ 1,754.04
Prepayments	12	-	£ -
Bonds, Cash at bank and in hand	13	£ 47,838.50	£ 47,838.50
		<u>£ 91,859.13</u>	<u>£ 96,380.01</u>
Current liabilities			
Creditors	14	£ 66.43	£ 2,215.81
Accruals	12	-	£ -
		<u>£ 66.43</u>	<u>£ 2,215.81</u>
Net current assets		£ 91,792.70	£ 94,164.20
		<u>£ 336,304.07</u>	<u>£ 341,799.19</u>
Represented by			
General fund at 1 April 2020		£ 310,510.28	£ 341,021.00
Surplus/(Defecit) for the year		£ 25,593.79	£ (30,510.72)
		<u>£ 336,104.07</u>	<u>£ 310,510.28</u>

Signedfor and on behalf of the Trustees

 20/10/21.
Fiona Crossland - Treasurer Date

 21-10-21
Date

Notes on Statement of Financial Position for the year ended 31 March 2021

8 Tangible Fixed Assets

Only records available are for equipment bought since 2016/17. Therefore previous year's valuation recalculated based on available records

	Land & Buildings £	Equipment £	Total £
Cost			
Brought forward from 31 March 2020	£ 243,764.00	£ 3,870.99	£ 247,634.99
Additions			
less Depreciation charge for year		£ (3,123.62)	£ (3,123.62)
Net book values as at 31 March 2021	£ 243,764.00	£ 747.37	£ 244,511.37

The insurable value of the Land, Buildings and Equipment shown as £243,765 is £1,000,000

9 Investment

	2021	2020
Investment in Cazenove Charity Equity Income Fund A		
Valuation as at 31.3.20 20,826.69 units @ 89.9p	£18,723.21	£24,658.80
Add Distributions	£1,027.84	£983.50
	£ 19,751.05	£ 25,642.30
Less investment drawdown	-	-
(Less)/Add realised and unrealised investment gains at year end	£ 5,032.71	£ (6,919.09)
Valuation as at 31.3.20 20,826.69 units @ 89.9p		£ 18,723.21
Valuation as at 31/3/21 20826.69 units @119.0p	£ 24,783.76	

10 Stock

Key assumptions: non clothing and non uniform/badges have been written off to nil stock value. March 2021 purchase prices & RRP from Scout Shops are used and maybe not be the actual price paid for items. In reality changes in current branding, uniform, badges and closure of Scout Groups can make the stock to be at very real risk of obsolescence such that the full stock value would be unlikely to be obtained in the event of closure of the shop. The shop is trying to reduce its stock of scarves by selling them to groups at a discount. It is also planning to reduce its stock of badges to much lower levels. The Trust should therefore consider carefully the basis on which it records the stock value in the Annual Accounts and consider reducing the stock value by 50%.

11 Debts from scout shop, not recorded, these only appear on accounts when bill paid. - no bad debts

12 not calculated, accruals and prepayments very similar, do not feel it necessary to record these.

13 Bonds, Cash at bank and in hand

	2021	2020
Bank Current Accounts		
Nat west Main	£31,837.91	
Nat west imprest	£9,739.18	
	£41,577.09	£12,419.62
Bank Deposit Accounts	£6,025.28	£6,022.83
Cash in hand	£236.13	£301.91
	£47,838.50	£18,744.36

14 invoices on the system dated pre 31/3/21, not yet due for payment

PLYMOUTH SCOUT PROPERTIES TRUST

Income and Expenditure Account (Consolidated)

Income	All centres		Callisham Cross		Saltash Passage		BMW		Scout Shop		Admin & Other	
	2021	2020	2021	2020	2021	2020	2021	2020	2021	2020	2021	2020
Products	£ 1,500.00	£ 308.00										
Scout Shop	£ 5,646.19	£ 24,784.45	£ 1.00		£ 1,500.00	£ 105.00		£ 200.00				
Centre Booking	£ (100.00)	£ 8,059.23							£ 5,646.19	£ 24,784.45		
Camping		£ 1,871.75				£ 28.00		£ (100.00)				
Bank Interest	£ 202.45	£ 23.52		£ 587.00								
Other Income		£ 1,003.50									£ 202.45	£ 23.52
Grant Income	£ 38,862.00	£ 1,385.00										£ 983.50
Investment	£ 6,060.55	£ (6,919.09)		£ 885.00	£ 19,431.00		£ 19,431.00	£ 500.00			£ 6,060.55	£ (5,935.61)
Total Income	£ 52,171.19	£ 37,433.45	£ -	£ 1,473.00	£ 20,931.00	£ 133.00	£ 19,331.00	£ 10,035.98	£ 5,646.19	£ 24,784.45	£ 6,263.00	£ 1,007.02
Expenditure												
Jamboree spend from Legacy	-	£ 4,048.00										£ 4,048.00
Purchase shop stock	£ 2,323.28	£ 19,380.66							£ 2,323.28	£ 19,380.66		
water rates	£ 459.15	£ 1,074.36			£ 97.49	£ 156.04	£ 361.66	£ 918.32				
general rates	£ 637.44	£ 1,715.14			£ 637.44	£ 656.74		£ 1,058.40				
Insurance	£ 4,695.68	£ 6,669.40		£ 29.57	£ 639.30	£ 59.13	£ 4,056.38	£ 6,580.70				
BMW flat costs	£ 968.18	-					£ 968.18					
electricity	£ 1,233.20	£ 1,551.24			£ 278.17	£ 285.57	£ 955.03	£ 1,265.67				
gas and oil	£ 405.38	£ 1,820.42					£ 405.38	£ 1,820.42				
Centre Maintenance		£ 4,399.55		£ 694.82		£ 80.00		£ 3,624.73				
vehicle fuel	£ 25.81	£ 36.51						£ 36.51				
Tools		£ 15.00						£ 15.00				
Fire Safety		£ 675.77				£ 143.30		£ 532.47			£ 25.81	
Security		£ 134.88						£ 134.88				
Refuse collection	£ 2,132.54	£ 1,485.40			£ 400.00		£ 1,732.54	£ 1,485.40				
Cleaning	£ 15.00	£ 1,790.35						£ 1,790.35				
Telephone	£ 567.86	£ 749.84					£ 567.86	£ 749.84	£ 15.00			
Photocopying Charges		£ -										
Travelling		£ 335.80		£ 176.40				£ 8.80				£ 150.60
Postage & carriage	£ 47.45	£ 162.19				£ 1.50		£ 18.84	£ 47.45	£ 126.45		£ 15.40
Office stationery		£ 127.85						£ 47.97		£ 55.38		£ 24.50
Accountancy Fees		£ 1,200.00										£ 1,200.00
Misc	£ 15.00	£ 50.62							£ 15.00	£ 50.62		
refreshments		£ 14.47						£ 14.47				
Centre Investment		£ 6,447.84										£ 6,447.84
Card Machine Costs	£ 712.80	£ 1,126.62							£ 712.80	£ 1,126.62		
Equipment depreciation	£ 11,951.01	£ 3,868.21									£ 11,951.01	£ 3,868.21
Subscriptions	£ 387.62	£ 150.19				£ 45.00	£ 387.62	£ 105.19				
Advertising												
Training												
Total Expenditure	£ 26,577.40	£ 59,030.31	£ -	£ 900.79	£ 2,052.40	£ 1,427.28	£ 9,434.65	£ 20,207.96	£ 3,113.53	£ 20,739.73	£ 11,976.82	£ 15,754.55
Surplus/Deficit for year	£ 25,593.79	£ (21,596.86)	£ 572.21		£ 18,878.60	£ (1,294.28)	£ 9,896.35	£ (10,171.98)	£ 2,532.66	£ 4,044.72	£ (5,713.82)	£ (14,747.53)
Net movement in funds	£ 25,593.79	£ (21,596.86)	£ -	£ 572.21	£ 18,878.60	£ (1,294.28)	£ 9,896.35	£ (10,171.98)	£ 2,532.66	£ 4,044.72	£ (5,713.82)	£ (14,747.53)

PLYMOUTH SCOUT PROPERTIES TRUST

Notes to the Financial Statements for the year ended 31 March 2021

1. General information

The entity is a Charitable Trust, registered in England and 324 Wales. The registered office is Blindman's Wood, Outland Road, Plymouth PL3 5TB.

2. Statement of compliance

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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 2015), Financial Reporting Standard 102 'The 1 January Financial Reporting Standard applicable in the UK and Republic of Ireland, the Charities Act 2011 and the Companies Act 2006. The financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value.

3. Accounting policies

3.1 Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable to the UK and Republic of Ireland':- The requirements of section 7 Statement of Cash Flows.

3.2 Going concern

There are no material uncertainties about the Charity's abilities to continue for the foreseeable future.

3.3 Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument. Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Debt instruments are subsequently measured at amortised cost.

3.4 Grants

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are received.

3.5 Principal activity of the trust

To promote the development of young people in achieving their full potentials, as physical, intellectual social and spiritual individuals, as responsible citizens and as members of their local, national and international communities.

3.6 Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management 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.

3.7 Scout shop sales

Sales represent amounts receivable for goods and services provided in the UK.

3.8 Tangible fixed assets and 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 life.

The depreciation rate in use is:- Equipment 25% per annum

No depreciation is provided in respect of freehold (Blindmans Wood, Saltash Passage and Callisham Cross) or leasehold (Saltash Passage) Land and buildings.

3.9 Stock

Stock is valued at the lower of cost or net realisable value.

3.10 Property

The freehold title deeds of the Land and buildings for Blindmans Wood and Callisham Cross are held by The Scout Association Trust Corporation on behalf of the three Plymouth Scout Districts in succession to the former City of Plymouth Scout Council. The leasehold title deeds of the Land and buildings for Saltash Passage are held by the Trust on behalf of the three Plymouth Scout Districts, again, in succession to the former City of Plymouth Scout Council.

3.11 Related parties

There were no related party transactions for the year ended 31 March 2021