

**Ormskirk & District Scout Council**

**Report & Accounts for the year ended 31st March 2021**

<b>Registered Charity</b>	<b>No. 1068959</b>
<b>District Registration No:</b>	The Scout Association: <b>12911</b>
<b>Governing instrument</b>	The District's governing documents are those of the Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and the Policy, Organisation and Rules of The Scout Association.
<b>Aims</b>	<p>The Aim of the Association is to promote the development of young people in achieving their full physical, intellectual, social and spiritual potentials, as individuals, as responsible Citizens and as members of their local, national and international communities.</p> <p>The method of achieving the Aim of the Association is by providing an enjoyable and attractive scheme of progressive training, based on the Scout Promise and Law, and guided by adult leadership.</p>

**Legal and Administrative information**

<b>Principal Bankers:</b>	CAF Bank Ltd 25 Kings Hill Avenue, Kings Hill, West Malling, Kent ME19 4JQ
<b>Investment</b>	The Scout Association, Short Term Investment Service, Gilwell Park, Bury Road, Chingford, London E4 7QW
<b>Independent Examiner</b>	Hirsch Sharma Sharma & Co Accountants, 44 Moor Street, Ormskirk, Lancs, L39 2AQ
<b>Contact Address</b>	4a Mill Hey Lane, Rufford, Lancs L40 1SJ
<b>Web Site:</b>	<a href="http://www.ormskirkscouts.org.uk">www.ormskirkscouts.org.uk</a>

## **Report of the Trustees for the year ended 31st March 2021.**

The Legal and administrative information as set out forms part of this report. The financial statements comply with current statutory requirements and articles of association and the Statement of Recommended Practice. - Accounting and Reporting by Charities. The accounts have been drawn up on a Receipts and Payments basis, which is consistent with the previous year.

### **Trustees.**

The District is a trust established under the rules of The Scout Association, which are common to all Groups, Districts, and Counties.

Trustees are appointed in accordance with the Policy, Organisation & Rules of The Scout Association.

No Trustee had a personal interest in any assets of the Ormskirk & District Scouts.

### **District Executive Committee**

#### **Trustees: *Ex-Officio***

District Commissioner	Michelle Durney
District Chairman	Liz Wainwright
Deputy District Chairman	Chris Nevill (until 16/9/20) Heather Lomas (16/9/20)
District Secretary	Fay Voller
District Treasurer	Les Davies
District Explorer Scout Commissioner	John Taylor (until 1 <sup>st</sup> January 2020) Stefan Blackburn (from 1 <sup>st</sup> January 2020)
District Youth Commissioner	Niamh Woodruff from 1 <sup>st</sup> January 2020

#### **Trustees: *Elected***

Olivia Dobson  
Lauren Nixon (until 16/9/2020)  
Dave Redwood (until 16/9/2020)  
Helen Pope (until 16/9/2020)  
John Brindle (from 16/9/2020)  
Colin Marshall (from 16/9/2020)

Luke Pargeter (from 16/9/2020)

**Trustees: Nominated**

Parent	John Brindle (until 16/9/2020)
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**Trustees: Co-opted**

Chairman of Appointment Committee	Mike Pye (until 16/9/20) Chris Nevil (16/9/20)
Chairman of Finance Committee	None in position during this period
Chairman of Explorer Scout Committee	Mike Nolan
Chairman of Adult Awards Committee	Peter Smith (until 16/9/21)
Chairman of HQ Management Committee	Steve Swainson

**Organisation**

*District Scout Council*

The District Scout Council is the electoral body, which supports Scouting in Ormskirk and District. It is the body to which the District Executive Committee is accountable.

*The Scout District is led by the District Commissioner*, and is supported by the following, The District Scout Council, The District Executive Committee, Administrators and Advisers and the District Team comprising all Assistant District Commissioners, and District Scout Leaders.

*District Executive Committee.*

The District Executive Committee exists to support the District Commissioner in meeting its responsibilities to provide support for Scout Groups. Its activities include, the maintenance of District property, the raising of funds and the administration of District finance, the insurance of persons, property and equipment, assisting in the recruitment of leaders and other adult support, appointing sub-committees, administrators and advisors other than those who are elected as required, and it meets every 2 months.

Members of the Committee are the 'Charity Trustees' of the Scout District, and are responsible for complying with the legislation applicable to charities. This includes the registration, keeping proper accounts and making returns to the Charity Commission as appropriate.

**The objectives of the District are:**

- a) To provide Scouting for all age groups.
- b) Recruitment of adults for all Sections of Scouting.
- c) Continue the re-development of the District Headquarters.
- d) To develop Scouting in target areas.

- e) Community Impact: Groups to engage with local projects
- f) Develop 'Vision 2025'

## **Reserves Policy**

The District's policy is to have an adequate strategic financial reserve in order to continue the activities of the District should income and fundraising activities fall short and provide the ability to underwrite loans allocated to Groups. At the end of this financial year the total funds amounted to £71,419 of which £23,635 was in designated funds, with monetary assets of £47,794 available for general purposes.

## **Investment Policy**

Management accounts are regularly monitored by the District Executive, Finance Committee. Excess funds (where appropriate) are invested with The Scout Association Short Term Investment Service.

## **Financial Review**

Financially 2020-21 was an uncertain year for Ormskirk & District Scouts. The COVID-19 restrictions impacted on finances as well as Scout activity, with most of the income streams reducing or disappearing altogether, but many outgoings continuing.

The headline figures show a reduction in funds of £24,552.50. However, we were holding a significant amount of money for events that were cancelled and had to make refunds to members of the District. We recovered about £10,000 that had already been committed to events and then paid out about £35,000 in refunds, so the reduction in funds matches the net refunds that we made.

Government funded grants paid by West Lancashire Borough Council have been a very valuable source of income to the District throughout 2020-21.

During the year we paid off the loan from the Scout Association that had taken out to pay for development of the main building of the District headquarters, which will reduce future outgoings. We have also completed the demolition of redundant buildings and building a new stores building with almost all of the funds for that coming from grants.

At the start of the year, we were expecting to have to provide financial support to groups in the District to help them with the financial implications of Covid-19 through grants or loans. Most groups, however, had strong finances and did not need support. In the end, this only required a financial commitment of £1,125.

Due to the strength of the District's finances, we were able to reduce the District Levy for 2021 from £12 per youth member to £7 and hope to be able to hold it this level for a number of years.

Overall, the District's funds were in a similar position to last year.

## **Achievements and activities in the year**

COVID had a significant impact on the ability to provide the typical broad programme of Scouting activities to achieve the Districts aim to promote the development of young people in achieving their full physical, intellectual, social and spiritual potentials, as individuals, as responsible Citizens and as

members of their local, national and international communities. There were however many successes through March 2020-2021.

The individual sections provided a range of events over the year. Highlights included:

- Three well attended virtual District Cub camps with participants taking part in activities at home and showing their successes via zoom followed by a night camping in living rooms or gardens.
- Many Beaver, Cub, Scout and Explorer Scout meetings took place via zoom
- Some sections were able to meet outdoors when Scout Association rules allowed
- Adult members helped at COVID vaccination centres

A COVID risk assessment group was initiated to review COVID risk assessments from groups and Explorer Scout Units to allow groups to meet outdoors as per Scout Association guidelines. There was also a sub-committee set up to assess the impact of COVID on groups and their financial positions.

The District Scout Community Hub was used less throughout the year for both Scouting activities and use by the wider public. There has however been continued work conducted and improvements made so the building is fit for purpose once COVID restrictions have been lifted.

#### **Statement of Trustees' responsibilities.**

Law applicable to charities in England and Wales require the Trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year.

In preparing 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 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 operation

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the Charity and which enable them to ensure that the financial statements comply with the Charities Act 2011. 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.

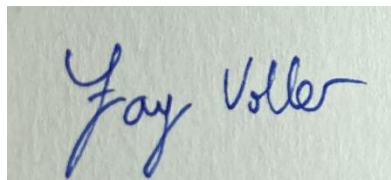
**Independent Examiner.**

Hirsch Sharma of Hirsch & Co Accountants was the independent examiner and has examined the accounts for 2020/21.

By order of the trustees,



**Heather Lomas**  
Chairman



**Fay Voller**  
Secretary

**Table 3**

**Independent Examiner's Report**

**Independent examiner's report to the trustees of Ormskirk and District Scouts Council**

I report to the trustees on my examination of the accounts of the Ormskirk and District Scouts Council for the year ended 31/3/21.

**Responsibilities and basis of report**

As the charity trustees of the Ormskirk and District Scouts 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 Ormskirk and District Scouts 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 Ormskirk and District Scouts Council as required by section 130 of the Act; or
2. The accounts do not accord with those records.

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. I have made recommendations to the treasurer on how to make sure all cash collected is kept secure and have been assured that this is being done.

*Hirsch Sharma*

Signed: H. Sharma

Name: Hirsch Sharma BA DMS CGMA AICPA





**Ormskirk & District Scout Council**  
**Receipts & Payment Account for the year ended 31st March 2021**

	Receipts	
	2020/21	2019/20
<b>Membership Subscriptions</b>		
Membership fees in	42,366	58,677
less paid for groups	-31,865	-34,423
	<u>10,501</u>	<u>24,254</u>
<b>Investment Income</b>		
Bank Interest	2	6
	<u>2</u>	<u>6</u>
<b>Donation / Grants / Gift Aid</b>		
Grants from Government/LA	19,670	0
Donations/ grants from others	1,424	776
Gift Aid claims	355	1,622
	<u>21,449</u>	<u>2,398</u>
<b>Fund Raising</b>		
Fund Raising Events	0	650
Other Events	0	0
	<u>0</u>	<u>650</u>
<b>Activities</b>		
County Events	0	0
District Events	1,617	39,103
District Training	0	2,730
District Explorers	1,648	10,176
International Scout Events	6,763	26,998
	<u>10,027</u>	<u>79,007</u>
<b>Lathom HQ</b>		
Rent	230	2,598
Redevelopment	5,822	27,978
	<u>6,052</u>	<u>30,576</u>
<b>Other Income</b>		
Badge Account	3,526	9,447
District Scout Shop	339	12,106
Activity provision	50	295
Group funds	1,163	0

**Ormskirk & District Scout Council**  
**Receipts & Payment Account for the year ended 31st March 2021**

	<b>Receipts</b>	
	<b>2020/21</b>	<b>2019/20</b>
	<hr/>	<hr/>
	5,078	21,848
	<hr/>	<hr/>
<b>Sundry Receipts</b>		
General Administration	0	0
Miscellaneous Income	0	859
	<hr/>	<hr/>
	0	859
	<hr/>	<hr/>
<b>Total Gross Income</b>	<hr/>	<hr/>
	<b>53,110</b>	159,597
	<hr/>	<hr/>

**Ormskirk & District Scout Council**  
**Receipts & Payment Account for the year ended 31st March 2021**  
**Payments**

	2020/21	2019/20
<b>Membership subscriptions</b>		
Membership fees	2,701	3,074
<b>Premises</b>		
<b>Lathom HQ</b>		
Rates	0	294
Utilities	1,196	1,318
Insurance	1,301	1,136
Maintenance	3,210	2,320
Fixtures and Fittings	341	0
Redevelopment	9,314	33,653
<b>Other premises</b>	570	1,554
	<u>15,931</u>	<u>40,275</u>
<b>Donations / Grants / Development</b>		
Donations / Grants	0	319
	<u>0</u>	<u>319</u>
<b>Loans</b>		
TSA loan capital	12,312	9,014
TSA loan interest	339	586
	<u>12,650</u>	<u>9,600</u>
<b>Fund Raising Expenses</b>		
Fund Raising Events	0	0
Other Events	0	0
	<u>0</u>	<u>0</u>
<b>Activities</b>		
County Events	0	0
District Events	1,782	38,737
District Training	110	2,512
District Explorers	5,611	16,816
International Scout Events	28,335	7,636
	<u>35,837</u>	<u>65,701</u>
<b>Administration Expenses</b>		
Leaders Expenses	191	1,092
General Administration	2,567	1,635

**Ormskirk & District Scout Council**  
**Receipts & Payment Account for the year ended 31st March 2021**  
**Payments**

	<b>2020/21</b>	<b>2019/20</b>
Miscellaneous Administration	0	0
	<u>2,758</u>	<u>2,727</u>
<b>Other Expenditure</b>		
Bank charges	239	180
District development	1,066	0
Badge Account	3,379	7,368
District Scout Shop	1,539	9,349
Activity provision	0	0
Group funds	1,125	0
Equipment	438	293
Miscellaneous expenditure	0	144
	<u>7,784</u>	<u>17,334</u>
<b>Total Gross Expenditure</b>	<u><b>77,662</b></u>	<u><b>139,030</b></u>

**Ormskirk & District Scout Council**  
**Receipts & Payment Account for the year ended 31st March 2021**

**Totals and summary**

	<b>2020/21</b>	<b>2019/20</b>
Total Receipts for the Year	53,110	159,597
Total Payments for the Year	77,662	139,030
<b>Net Receipts (Payments) for the Year</b>	<b>-24,552.50</b>	<b>20,568</b>

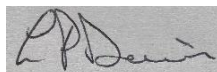
**Ormskirk & District Scout Council**  
**Statement of assets and liabilities at the end of the year 31st March 2021**

	2020/21	2019/20
<b>Monetary Assets</b>		
CAF Account No. 00028949 (Gen Purpose)	47,794	44,859
CAF Account No. 00032384 (Austria 2020 - closed)	0	21,596
CAF Account No. 00032861 (Explorers)	10,219	15,292
RBS Account No.10026020 (Shop - closed)	0	8,379
CAF Account No. 00032862 (Shop)	9,057	2,085
RBS Account No 12138959 (Badges)	4,349	3,736
	<u>71,419</u>	<u>95,946</u>
<b>Investment Assets</b>		
None		
	<u>0</u>	<u>0</u>
<b>Cash in Hand</b>		
Cash in Hand	20	45
	<u>71,439</u>	<u>95,991</u>
<b>Other Monetary Assets</b>		
Debts due to District	0	2,059
Loans by Distrcit	300	0
Debts due to Scout Shop	16	87
Debts due to Badges	236	143
	<u>552</u>	<u>2,289</u>
<b>Non-Monetary Assets</b>		
Badge Stock	3,357	3,069
Scout Shop Stock	5,085	4,351
	<u>8,442</u>	<u>7,421</u>
<b>Land &amp; Building</b>		
Land & Buildings	170,957	170,957
Fixtures and Fittings	3,707	3,707
Scouting equipment, furniture, etc.	18,687	18,687
	<u>193,351</u>	<u>193,351</u>
	<u>202,344</u>	<u>203,060</u>
<b>Current Liabilities</b>		
District Creditors	48	0
Badge Creditors (Groups)	755	1,137
Scout Shop Creditors (Groups)	78	83

**Long Term Liabilities**

TSA Loan (Interest rate 2.5%)	0	12,596
	<b>881</b>	<b>13,816</b>

The above account and accompanying statement of assets and liabilities were approved by the Trustees on 25 May 2021 and signed on their behalf by



Treasurer  
**Les Davies**



Chair  
**Liz Wainwright**