



Section A

Independent Examiner's Report

Report to the trustees/
members of

Canterbury Whitstable and Herne Bay District Scout Council

On accounts for the year
ended

31 March 2021

Charity no
(if any)

303360

Set out on pages

1 – 6 (one to six)

Responsibilities and
basis of report

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

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:

Date:

21 June 2021

Name:

Mrs Jane Neame

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

Institute of Chartered Accountants in England and Wales

Address:

The Elders 52 Ham Shades Lane Whitstable Kent CT5 1NX

Canterbury Whistable and Herne Bay District Scouts
Accounts for the year ending 31st March 2021
Receipts and Payments Summary

31st March 2021

Receipts	30,729.15
Payments	25,229.39
Net Movement	<hr/> 5,499.76
Opening Balances	265,493.63
Closing Balances	<hr/> 270,993.39 <hr/>

31st March 2020

78,986.87

69,150.88

9,835.99

255,657.64

265,493.63

Canterbury Whistable and Herne Bay District Scouts

Receipts Breakdown

31st March 2021

Membership Subscriptions 2020

Less paid to County **

Net Memberships Subscriptions

36,539.00

-30,659.00

5,880.00

Investment Income

Dividend from M and G

Bank Interest

4,323.92

406.92

Activities

Cubs/ Beaver xmas party

District Swimming Gala

District Beaver Sleepover

Fun Swim

Survival weekends

You shape weekends/Links

0.00

0.00

0.00

0.00

0.00

0.00

Other Scouting Income

Scout Shop Sales

Badge Sales

Ross Wood Income

891.76

658.89

14,729.66

Ross woods misc

Other Income

Donation and miscellaneous

Cathedral Collections

Donations/ raffle

2,000.00

0.00

0.00

Jamboree Receipts/ Eurojam

1,838.00

Total Receipts

30,729.15

31st March 2020

51,887.50

-43,132.50

8,755.00

5,597.64

651.04

449.25

0.00

150.00

405.00

707.44

1,181.80

1,360.00

8,195.74

3,220.56

43,021.22

0.00

480.00

618.09

154.00

4,040.09

78,986.87

Canterbury Whistable and Herne Bay District Scouts

Payments Breakdown

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	<u>31st March 2021</u>	<u>31st March 2020</u>
Activity Costs		
Cub xmas party	0.00	258.00
District Swimming Gala	0.00	273.00
Cub camp	0.00	0.00
Cub party	0.00	0.00
Cub swim	0.00	0.00
District Beaver Sleepover	0.00	405.00
Jamboree (2021 : Refunds)	2,238.00	6,765.00
First aid Bag for District Activities	0.00	0.00
Fun Swim	0.00	704.70
Beaver Day	0.00	0.00
Survival weekends	0.00	1,101.84
You shape weekends/ Links	0.00	1,292.39
Other Scouting costs		
Ross Woods expenses	16,417.56	39,244.03
Scout Shop Purchases	933.95	7,249.27
Badge Purchases	418.83	3,701.00
Capital expenses on Ross Woods	3,477.53	3,554.67
Capital expense	600.00	1,024.46
Miscellaneous	0.00	400.00
Administration Costs		
Independent Examination Fee	300.00	295.00
Media license for District	276.86	268.80
AGM Expenses and Presentations	0.00	0.00
Website Payments	90.00	0.00
District Sundry and Admin	153.38	253.44
District Training/uniform	0.00	486.85
Equipment	0.00	376.09
Refreshments	0.00	0.00
Mileage	0.00	69.20
St Georges Day expenses	0.00	428.14
Other Expenditure		
Covid District expenses	323.28	0.00
Charitable Donations SGD	0.00	1,000.00
Total Payments	<u><u>25,229.39</u></u>	<u><u>69,150.88</u></u>

Canterbury Whistable and Herne Bay District Scouts
Statement of Assets and Liabilities

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		<u>31st March 2021</u>	<u>31st March 2020</u>
<u>Monetary Assets</u>			
Cash, Bank and Similar Funds			
M&G - Market value £ 98,706.79	At Cost	<u>100,000.00</u>	<u>100,000.00</u>
Lloyds Bank Scout Network Account		125.58	125.58
Lloyds Bank Current Account		53,085.28	43,024.88
Lloyds Bank Scout Shop		6,663.61	6,705.80
Natwest Ross Wood Account		7,703.45	12,868.88
Natwest Badge Account		3,000.52	2,760.46
Santander Deposit Account		23,908.15	23,875.60
Virgin Charity Deposit Account		76,506.80	76,132.43
Total Monetary Assets		<u><u>170,993.39</u></u>	<u><u>165,493.63</u></u>
Other Monetary Assets			
Total Other Monetary Assets		0.00	0.00
Non Monetary Assets			
Badges Held by Badge Secretary at cost		1,393.72	1,467.69
Scout Shop Stock at cost		6,222.02	6,139.70
Specialist Equipment- Ross Wood - <u>Insurance value</u>		12,792.00	18,965.00
Land and Buildings-Ross Wood - <u>Insurance Value</u>		694,983.00	678,006.00
Total Other Non Monetary Assets		<u><u>715,390.74</u></u>	<u><u>704,578.39</u></u>

Canterbury Whistable and Herne Bay District Scouts

Deposit Accounts Summary

	31st March 2020	Interest/ Dividends	Transfers	31st March 2021
M&G (At cost)	100,000.00	*4323.92	0.00	100,000.00
Virgin	76,132.43	374.37	0.00	76,506.80
Santander	23,875.60	32.55	0.00	23,908.15
	<u>200,008.03</u>	<u>4,730.84</u>		<u>200,414.95</u>

* interest/dividend paid into main Lloyds account

The Value of M & G Fund as at 31st March 2021 was £ 98706.79

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(see note below **)

Canterbury Whistable and Herne Bay District Scouts
Notes to the Accounts
Year ended 31 March 2021

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	31st March 2021	31st March 2020
1 Ross Wood Income		
Wally May Centre	160.00	8,050.00
Camping	203.00	16,948.50
Visitors/ site use	3,228.00	5,021.00
Badges	0.00	0.00
Climbing	0.00	3,805.00
Shooting	170.00	1,236.66
Archery	110.00	1,785.00
Bikes	0.00	371.00
Axes	0.00	1,027.50
Laser guns/ game hire	0.00	610.00
Deposits	0.00	0.00
insurance Clam theft	0.00	4,025.00
water refund	0.00	0.00
EDF refund	131.07	39.06
Miscellaneous	227.59	102.50
Grants	10,500.00	0.00
Total Income	14,729.66	43,021.22
2 Ross Wood Expenses		
Maintenance	6,359.46	8,440.71
Capital Development	3,477.53	10,261.99
Tractor	0.00	0.00
Quad Bike	611.14	94.96
Insurance	4,832.13	5,061.10
Admin	82.17	154.76
Health, Safety and Cleaning	632.49	1,177.81
Advertising and Legal	0.00	0.00
Shooting	209.03	1,264.45
Climbing	39.95	2,012.84
Archery	0.00	358.12
Bikes	0.00	570.89
Axes	0.00	454.60
Waste Disposal	326.50	2,049.28
Water	1,020.16	2,021.58
Gas	82.36	2,652.19
Electricity	1,714.00	1,724.67
Telephone	508.17	665.80
Refreshments	0.00	235.78
Petrol	0.00	0.00
T-shirts	0.00	42.50
Total Expenses	19,895.09	39,244.03
Net Ross Wood Surplus/(Deficit)	-5,165.43	3,777.19
Ross Wood Opening Balance	12,868.88	9,091.69
Net Annual Surplus/(Deficit)	5,165.43	3,777.19
Ross Wood Closing Balance	<u>7,703.45</u>	<u>12,868.88</u>

Explorer Unit Accounts

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The District has 9 explorer units which work closely with the local Scout Groups and share many facilities with them.
A summary of the income and expenditure of Explorer units is set out below

	1st whitstable	1st Herne Bay	3rd Whitstable Tombstones	2nd Herne Neptune	14th Canterbury Salamanders	16th Canterbury T.O.F.S	1st Littlebourne	6th Whitstable	Worthgate
	No statement	no statement				no statement		No statement	
Income									
Camp									
Other activities			50.00						
Subscriptions			1758.00	1894.00	1305.00		312.93		525.00
KIJ									
Gift Aid			362.12						105.00
Fundraising				994.09					
Uniform				217.00					
Other				1542.50					
Donations			40.00						
SVW/Dof E									
Total Income	0.00	0.00	2210.12	4647.59	1305.00	0.00	312.93	0.00	630.00
Payments									
Camp			424.00	1517.50			151.01		
Badges/uniform/books				383.55	24.00				
Equipment			35.68						
Meeting expenses			215.75	98.50	79.00				
Activity expenses			151.00	105.52					
admin					7.22				
Fundraising									
Membership Fee			808.00	940.00	1051.00		303.00		353.50
other			138.75	2.09					
SVW/Dof E			75.00						
Total Payments	0.00	0.00	1848.18	3047.16	1161.22	0.00	454.01	0.00	353.50
Surplus/deficit			365.94	1600.43	143.78	0.00	141.08	0.00	276.50
Balance 31st March 202	674.97	1560.50	7341.30	259.66	453.64	183.00	1974.33	224.67	725.84
Balance 31st March 202	674.97	1560.50	7707.24	1860.09	597.42	183.00	1833.25	224.67	1002.34



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Signed:

Date:

21 June 2021

Name:

Mrs Jane Neame

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

Institute of Chartered Accountants in England and Wales

Address:

The Elders 52 Ham Shades Lane Whitstable Kent CT5 1NX