

BLACKDOWN DISTRICT SCOUT COUNCIL

England & Wales · Charity number 305633

Details

Other names	TAUNTON BOY SCOUTS LOCAL ASSOCIATION, TAUNTON DISTRICT SCOUT COUNCIL
Status	Registered
Legal form	Other
Registered	1963-10-09
Register	View on the Charity Commission register

Contact

Address	Tangier Scout and Guide Centre Castle Street Taunton Somerset TA1 4AS
Phone	01823 480768

Activities

Objects: TO PROMOTE THE DEVELOPMENT OF YOUNG PEOPLE IN ACHIEVING THEIR PHYSICAL, INTELLECTUAL, SOCIAL AND SPIRITUAL POTENTIALS AS INDIVIDUALS,AS RESPONSIBLE CITIZENS AND AS MEMBERS OF THEIR LOCAL, NATIONAL AND INTERNATIONAL COMMUNITIES

Activities: Education/Training for Young People

Classification

- **How:** Other Charitable Activities
- **What:** Education/training
- **Who:** Children/young People

Geography

- **Area of benefit:** TAUNTON AND DISTRICT
- Somerset

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£162,616	£161,686	-	-
2024-12-31	£187,742	£168,231	-	-
2023-12-31	£150,755	£1,720,921	-	-
2022-12-31	£149,646	£109,601	-	-
2021-12-31	£72,585	£85,834	-	-
2020-12-31	£267,625	£91,023	-	-

Trustees

Name	Role	Appointed
Christopher Pinguenet		2022-05-24
DAVID FRANK JOHNSON		2014-01-16
David Lombard		2022-05-24
Erica Betteridge		2024-05-21
JOHN DAVID LEWIS		
Nadia Atherton		2022-04-01
Richard Smith		2023-05-23
Steven John Purchase		2024-05-21
Thomas Hold		2022-05-24

Accounts



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 1st January 2025 To 31st December 2025

Charity name: Blackdown District Scout Council

Charity registration number: 305633

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The objectives of the charity are as a part of The Scout Association. The Purpose of Scouting Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society. The Values of Scouting As Scouts we are guided by these values: Integrity - We act with integrity; we are honest, trustworthy and loyal. Respect - We have self-respect and respect for others. Care - We support others and take care of the world in which we live. Belief - We explore our faiths, beliefs and attitudes. Co-operation - We make a positive difference; we co-operate with others and make friends. The Scout Method Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting and enjoy what they are doing, learn by doing, share in spiritual reflection, take responsibility and make choices, undertake new and challenging activities, and make and live by their Promise.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Blackdown District Scout Council exists to support, develop and promote Scouting across the District for the benefit of young people. During the year the District supported local Scout Groups and sections through governance, volunteer support, programme encouragement and the coordination of District activities. The District encouraged

		young people to take part in adventurous, skills-based and community-focused activities, while supporting adult volunteers to deliver safe, inclusive and high-quality Scouting. The District also maintained the governance, administration and financial oversight necessary to sustain and develop Scouting locally for the public benefit.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The Trustees confirm that the charity meets the Charity Commission's Public Benefit criteria under both the advancement of education and the advancement of citizenship or community development headings.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	The District may make grants or provide financial assistance where this supports the charitable purposes of Scouting in Blackdown District. Any such support is considered by the Trustee Board in line with the District's objectives, available resources and the requirements of The Scout Association.
Policy on social investment including program related investment	Para 1.38	The charity does not currently pursue social investments or programme-related investments. Funds are held and managed primarily to support the delivery of Scouting and to maintain prudent reserves.
Contribution made by volunteers	Para 1.38	The District's work depends heavily on volunteers who lead sections, organise activities, support events, administer the charity and serve as trustees. Their contribution enables the District to provide opportunities for young people that would not otherwise be possible.
Other		The District is committed to inclusion, safety, safeguarding and sustainability in the delivery of Scouting activities and in its support for local groups and volunteers.

Achievements and Performance

	SORP reference	
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Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	During the year Blackdown District Scout Council continued to strengthen and support Scouting across the District. The District provided oversight, encouragement and practical support to local Scout Groups and volunteers, helping them to deliver regular, safe and engaging programmes for young people. Through Scouting, young people developed confidence, resilience, teamwork, leadership and practical life skills, while taking part in activities that promoted adventure, service and personal growth. The District's governance and volunteer support also helped maintain the long-term sustainability of local Scouting and its wider benefit to the community.
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Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	The District continued to focus on its core objective of supporting the delivery of high-quality Scouting across Blackdown District. Progress was made through ongoing support to volunteers, maintaining governance and encouraging opportunities for young people across the District.
Performance of fundraising activities against objectives set	Para 1.41	Fundraising activity was undertaken where required to support District activities and resources. The Trustee Board monitors fundraising to ensure it is proportionate, appropriate and aligned with the District's charitable purposes.
Investment performance against objectives	Para 1.41	The charity's funds are held using a low-risk approach and investment return is not a primary objective. Performance is therefore measured by security, accessibility and prudent stewardship rather than by seeking higher-risk returns.
Other		Volunteers remained central to the District's success during the year, contributing leadership, administration, governance and event support throughout the period.

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	Income for 2025 was £162,616 and expenditure was £161,686, giving a surplus of £930. After adding this surplus to funds brought forward, total funds at 31 December 2025 were £626,347.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The trustees aim to hold unrestricted reserves sufficient to cover at least six months of operating costs and to provide funds for planned development projects. Restricted reserves of £205,786 are earmarked for the Huish Woods development, with £53,876 spent on the climbing wall to date and completion due in the current year. Unrestricted reserves (£420,561 at year-end) provide a buffer for unforeseen expenditure and ensure continuity of activities.
Amount of reserves held	Para 1.22	£626,347 (£420,561 unrestricted and £205,786 restricted)
Reasons for holding zero reserves	Para 1.22	Not applicable unless free reserves are nil.
Details of fund materially in deficit	Para 1.24	The charity had no funds materially in deficit at the year end, unless disclosed in the annual accounts.
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	The Trustee Board is not aware of any material uncertainties that would call into question the charity's ability to continue as a going concern.

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	The principal sources of funds include member subscriptions and sponsorships (£23,094), donations and gifts, income from Explorer Scouts (£20,190), District events and training (£6,336), Huish Woods income (£87,207), trading activities such as the Tangier Shop and other trading (£19,270), and investment income (£5,564), as shown in the 2025 accounts.
Investment policy and objectives including any social investment policy adopted	Para 1.46	The charity adopts a low-risk approach to the investment of its funds. As the District's funds are required primarily to support ongoing charitable activity, cash is held with mainstream banks or building societies so that funds remain secure and accessible. The District does not currently operate a social investment policy.
A description of the principal risks facing the charity	Para 1.46	The principal risks facing the charity include safeguarding, health and safety, volunteer recruitment and retention, regulatory compliance, financial control and the sustainability of local Scouting. These risks are managed through the District's governance arrangements, adherence to The Scout

		Association's policies and procedures, regular review by the Trustee Board, and the use of appropriate training, insurance, controls and oversight.
Other		The Trustee Board keeps the charity's key risks under review and takes action where necessary to strengthen controls and support the delivery of safe Scouting.

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	The charity'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.
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	The charity is a trust established under its rules which are common to all Scouts. It is constituted as an educational charity.
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	The Trustees are appointed in accordance with the Policy, Organisation and Rules of The Scout Association.

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	All Trustees complete The Scout Association trustee and mandatory learning within the first six months of joining the Trustee Board, and they complete other Scout Association mandatory learning periodically as required.
The charity's organisational structure and any wider network with which the charity works	Para 1.51	The charity is managed by the Trustee Board, whose members are the charity trustees. The Trustee Board exists to support the District Leadership Team in meeting the responsibilities of their appointments and in supporting the delivery of high-quality and safe programmes that give young people skills for life. The District is part of the wider structure of The Scout Association and works with local Scout Groups and the County to promote and develop Scouting.
Relationship with any related parties	Para 1.51	The charity forms part of the wider network of The Scout Association and works within that framework. There were no related party transactions requiring additional narrative disclosure beyond any included in the annual accounts.
Other		The Trustee Board is responsible for carrying out the charity's purposes for the public benefit, complying with the charity's governing document and the law, and managing the charity's resources responsibly. Its responsibilities include promoting Scouting locally, maintaining effective financial controls, managing property and equipment, ensuring compliance with safety, safeguarding and data

		protection requirements, supporting volunteer recruitment, maintaining insurance, and ensuring transparent administration including the preparation of accounts and the holding of the AGM. Plans for future periods In the next period the District intends to continue strengthening local Scouting by supporting volunteers, sustaining safe and inclusive programme delivery, maintaining sound governance and finances, and promoting opportunities for growth and development across the District.
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Reference and Administrative details

Charity name	Blackdown District Scout Council
Other name the charity uses	Blackdown District Scout Council
Registered charity number	305633
Charity's principal address	Tangier Scout and Guide Centre Castle Street Taunton TA1 4AS

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Thomas Hold	Chair	Since 28th April 2025	
2	Nadia Atherton	Lead Volunteer		
3	David Johnson	Treasurer		
4	Richard Smith	Youth Lead Volunteer		
5	Erica Betteridge			
6	Dave Lumbard			
7	John Lewis			
8	Chris Pinguenet			
9	Steve Purchase			
10	Shawn Rutter	Chair	Until 28th April 2025	
11	Thomas Hold		Until 28th April 2025	
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

Director name		
Not applicable.		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	
None notified.		

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	Not applicable.
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	Not applicable.
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	Not applicable.

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
Independent Examiner / Auditor	Mr K J Parsons FCCA	Cooper Associates Accountants Ltd, 40 St James Buildings, St James Street, Taunton, Somerset, TA1 1JR

Name of chief executive or names of senior staff members (Optional information)

None

Exemptions from disclosure

Reason for non-disclosure of key personnel details

Not applicable - the charity does not employ a chief executive or senior paid staff members.

Other optional information

This report has been prepared using the District template, current Scout guidance and the information available at the time of drafting. Placeholder items should be completed from the approved 2025 accounts and AGM approval details before filing.

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

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[Signature on approved copy]

Full name(s)

--	--

[Full name of signatory]

Position (eg Secretary,
Chair, etc)

--	--

[Chair / Trustee]

[Date of approval]

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**BLACKDOWN DISTRICT SCOUT COUNCIL
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

Blackdown District Scout Council
Contents

	Page
Reference and Administrative Details	1
Trustees' Report	2
Independent Examiner's Report	3
Statement of Financial Activities	4
Comparative Statement of Financial Activities	5
Statement of Financial Position	6
Notes to the Financial Statements	7—13
The following pages do not form part of the statutory accounts:	
Detailed Statement of Financial Activities	14—15

**Blackdown District Scout Council
Reference and Administrative Details
For The Year Ended 31 December 2025**

Trustees	Mr D Johnson - Treasurer Mr T Hold - Chair Ms N Atherton Mr R Smith Miss E Betteridge Mr D Lumbard Mr C Pinguenet Mr S Purchase Mr S Rutter (resigned 28/04/2025) Mr J Lewis
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Charity Number	305633
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Independent Examiner	Mr K J Parsons FCCA Cooper Associates Accountants Ltd 40 St James Buildings St James Street Taunton Somerset TA1 1JR
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Blackdown District Scout Council
Trustees' Report For The Year Ended 31 December 2025

The trustees present their report and the financial statements for the year ended 31 December 2025.

The trustees' report was approved by the board of trustees and signed on its behalf by:

Mr T Hold

Trustee

5th May 2026

Blackdown District Scout Council
Independent Examiner's Report to the Trustees of Blackdown District Scout Council
For The Year Ended 31 December 2025

I report to the trustees on my examination of the accounts of Blackdown District Scout Council (the Trust) for the year ended 31 December 2025.

Responsibilities and Basis of Report

As the charity trustees of the Trust 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 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 Trust as required by section 130 of the 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 contents 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.

Mr K J Parsons FCCA

5th May 2026
40 St James Buildings
St James Street
Taunton
Somerset
TA1 1JR

Blackdown District Scout Council
Statement of Financial Activities
For The Year Ended 31 December 2025

				2025	2024
		Unrestricted funds	Restricted funds	Total funds	Total funds
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	24,049	-	24,049	38,115
Charitable activities:					
Explorer Scouts		20,190	-	20,190	19,278
District events & training		6,336	-	6,336	5,380
Huish Woods		87,207	-	87,207	100,689
Other trading activities	4	19,270	-	19,270	20,465
Investments	5	5,564	-	5,564	3,815
		<u>162,616</u>	<u>-</u>	<u>162,616</u>	<u>187,742</u>
EXPENDITURE ON:					
Raising funds	7	(121,383)	-	(121,383)	(131,521)
Charitable activities:	7				
Explorer Scouts		(18,228)	-	(18,228)	(15,237)
District events & training		(10,084)	-	(10,084)	(4,938)
Huish Woods		(7,258)	-	(7,258)	(11,539)
Ten Tors		(4,733)	-	(4,733)	(4,996)
		<u>(161,686)</u>	<u>-</u>	<u>(161,686)</u>	<u>(168,231)</u>
NET INCOME		930	-	930	19,511
NET MOVEMENT IN FUNDS		<u>930</u>	<u>-</u>	<u>930</u>	<u>19,511</u>
RECONCILIATION OF FUNDS:					
Total funds brought forward		419,631	205,786	625,417	605,906
TOTAL FUNDS CARRIED FORWARD	15	<u><u>420,561</u></u>	<u><u>205,786</u></u>	<u><u>626,347</u></u>	<u><u>625,417</u></u>

The notes on pages 7 to 13 form part of these financial statements.

Blackdown District Scout Council
Comparative Statement of Financial Activities
For The Year Ended 31 December 2025

			2024	
		Unrestricted	Restricted	Total
	Notes	funds	funds	funds
		£	£	£
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	3	21,309	16,806	38,115
Charitable activities:				
Explorer Scouts		19,278	-	19,278
District events & training		5,380	-	5,380
Huish Woods		100,689	-	100,689
Other trading activities	4	20,465	-	20,465
Investments	5	3,815	-	3,815
		170,936	16,806	187,742
EXPENDITURE ON:				
Raising funds	7	(131,521)	-	(131,521)
Charitable activities:	7			
Explorer Scouts		(15,237)	-	(15,237)
District events & training		(4,938)	-	(4,938)
Huish Woods		(11,539)	-	(11,539)
Ten Tors		(4,996)	-	(4,996)
		(168,231)	-	(168,231)
NET INCOME		2,705	16,806	19,511
NET MOVEMENT IN FUNDS		2,705	16,806	19,511
RECONCILIATION OF FUNDS:				
Total funds brought forward		416,926	188,980	605,906
TOTAL FUNDS CARRIED FORWARD	15	419,631	205,786	625,417

The notes on pages 7 to 13 form part of these financial statements.

Blackdown District Scout Council
Statement of Financial Position
As At 31 December 2025

				2025	2024
		Unrestricted	Restricted	Total	Total
	Notes	funds	funds	funds	funds
		£	£	£	£
FIXED ASSETS					
Tangible Assets	11	295,799	53,876	349,675	320,282
		<u>295,799</u>	<u>53,876</u>	<u>349,675</u>	<u>320,282</u>
CURRENT ASSETS					
Stocks	12	15,971	-	15,971	14,769
Debtors	13	6,846	-	6,846	5,387
Cash at bank and in hand		108,200	151,910	260,110	289,754
		<u>131,017</u>	<u>151,910</u>	<u>282,927</u>	<u>309,910</u>
Creditors: Amounts Falling Due Within One Year	14	(6,255)	-	(6,255)	(4,775)
		<u>(6,255)</u>	<u>-</u>	<u>(6,255)</u>	<u>(4,775)</u>
NET CURRENT ASSETS (LIABILITIES)		124,762	151,910	276,672	305,135
		<u>124,762</u>	<u>151,910</u>	<u>276,672</u>	<u>305,135</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		420,561	205,786	626,347	625,417
		<u>420,561</u>	<u>205,786</u>	<u>626,347</u>	<u>625,417</u>
NET ASSETS		420,561	205,786	626,347	625,417
		<u>420,561</u>	<u>205,786</u>	<u>626,347</u>	<u>625,417</u>
FUNDS OF THE CHARITY					
Restricted Funds				205,786	205,786
Unrestricted Funds				420,561	419,631
				<u>626,347</u>	<u>625,417</u>
TOTAL FUNDS	15			<u>626,347</u>	<u>625,417</u>

On behalf of the board

Mr D Johnson

Trustee

5th May 2026

Mr T Hold

Trustee

The notes on pages 7 to 13 form part of these financial statements.

Blackdown District Scout Council
Notes to the Financial Statements
For The Year Ended 31 December 2025

1. General Information

Blackdown District Scout Council is an unincorporated charity registered with the Charity Commission, registered charity number 305633. The principal address is .

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 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities Act 2011.

The charity is a Public Benefit Entity as defined by FRS 102.

2.2. Incoming Resources

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

2.3. Resources Expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

2.4. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold	Straight Line over 50 years
Plant & Machinery	25% on cost

2.5. Stocks and Work in Progress

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks.

Cost is determined using the first-in, first-out method. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

Work in progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

At the end of each reporting period stocks are assessed for impairment. If an item of stock is impaired, the identified stock is reduced to its selling price less costs to complete and sell and an impairment charge is recognised in the statement of financial activities. Where a reversal of the impairment is required the impairment charge is reversed, up to the original impairment loss, and is recognised as a credit in the statement of financial activities.

Blackdown District Scout Council
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2025

2.6. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. Income from Donations and Legacies

	2025		
	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Donations and gifts	955	-	955
Member subscriptions and sponsorships	23,094	-	23,094
Legacies	-	-	-
	<u>24,049</u>	<u>-</u>	<u>24,049</u>
	2024		
	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Donations and gifts	1,357	-	1,357
Member subscriptions and sponsorships	19,952	-	19,952
Legacies	-	16,806	16,806
	<u>21,309</u>	<u>16,806</u>	<u>38,115</u>

4. Income from Other Trading Activities

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Shop income	<u>19,270</u>	<u>20,465</u>

5. Investment Income

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Bank interest receivable	<u>5,564</u>	<u>3,815</u>

Blackdown District Scout Council
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2025

6. Net Income/(Expenditure)

The net income is stated after charging/(crediting):

2025	2024
£	£
Depreciation of tangible fixed assets - owned	10,733
<u>10,733</u>	<u>8,036</u>

7. Analysis of Expenditure

	2025
Activities undertaken directly	Support costs (see note 8)
£	£
Raising funds	48,301
Explorer Scouts	18,228
District events & training	10,084
Huish Woods	7,258
Ten Tors	4,733
<u>88,604</u>	<u>73,082</u>
<u>161,686</u>	<u>161,686</u>

	2024
Activities undertaken directly	Grant funding of activities
£	£
Raising funds	60,756
Explorer Scouts	15,237
District events & training	3,936
Huish Woods	11,539
Ten Tors	4,996
<u>96,464</u>	<u>1,002</u>
<u>168,231</u>	<u>168,231</u>

Blackdown District Scout Council
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2025

8. Support Costs

	2025
	Raising funds
	£
Employee costs	13,679
Premises expenses	50,541
General administration	8,196
Interest payable	666
	73,082
	2024
	Raising funds
	£
Employee costs	12,291
Premises expenses	48,419
General administration	9,384
Interest payable	671
	70,765

9. Staff Costs

Staff costs were as follows:

	2025	2024
	£	£
Wages and salaries	12,819	12,267

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

10. Average Number of Employees

Average number of employees during the year was: 1 (2024: 1)

Blackdown District Scout Council
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2025

11. Tangible Assets

	Land & Property Freehold	Plant & Machinery	Total
	£	£	£
Cost			
As at 1 January 2025	460,987	51,037	512,024
Additions	-	40,126	40,126
As at 31 December 2025	<u>460,987</u>	<u>91,163</u>	<u>552,150</u>
Depreciation			
As at 1 January 2025	140,952	50,790	191,742
Provided during the period	7,455	3,278	10,733
As at 31 December 2025	<u>148,407</u>	<u>54,068</u>	<u>202,475</u>
Net Book Value			
As at 31 December 2025	<u>312,580</u>	<u>37,095</u>	<u>349,675</u>
As at 1 January 2025	<u>320,035</u>	<u>247</u>	<u>320,282</u>

Freehold cost includes £249,795 spent on the construction of a toilet block in 2009, £105,942 on a further block in 2011 and £17,020 on improvements of Tone Cabin in 2020.

Land includes the Huish Woods campsite at its cost of £450 and Beacon Field at its cost (less donations) of £18,304. It also includes £49,232 spent in 2015 on concrete gabions to strengthen the banks of the access road to the Huish Woods campsite. No depreciation is charged as the market value of the land is in excess of its book value.

12. Stocks

	2025	2024
	£	£
Stock	<u>15,971</u>	<u>14,769</u>

13. Debtors

	2025	2024
	£	£
Due within one year		
Trade debtors	2,121	939
Other debtors	4,725	4,448
	<u>6,846</u>	<u>5,387</u>

Blackdown District Scout Council
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2025

14. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Trade creditors	3,084	1,916
Other creditors	1,131	-
Accruals and deferred income	2,040	2,859
	<u>6,255</u>	<u>4,775</u>

15. Movement in Funds

	As at 1 January 2025	Income	Expenditure	As at 31 December 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	419,631	162,616	(161,686)	420,561
Restricted funds				
Restricted fund	205,786	-	-	205,786
Total funds	<u>625,417</u>	<u>162,616</u>	<u>(161,686)</u>	<u>626,347</u>

	As at 1 January 2024	Income	Expenditure	As at 31 December 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	416,926	170,936	(168,231)	419,631
Restricted funds				
Restricted fund	188,980	16,806	-	205,786
Total funds	<u>605,906</u>	<u>187,742</u>	<u>(168,231)</u>	<u>625,417</u>

16. Transactions with Trustees

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses have been incurred.

Blackdown District Scout Council
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2025

17. Related Party Disclosures

There have been no related party transactions in the reporting period that require disclosure.

Blackdown District Scout Council
Detailed Statement of Financial Activities
For The Year Ended 31 December 2025

	2025	2024
	Total funds	Total funds
	£	£
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations and gifts	955	1,357
Membership subscriptions received	110,790	97,650
Membership subscriptions paid	(87,696)	(77,698)
Legacies	-	16,806
	<u>24,049</u>	<u>38,115</u>
Charitable Activities:		
Explorer Scouts		
Income from charitable activities	20,190	19,278
	<u>20,190</u>	<u>19,278</u>
District events & training		
Income from charitable activities	6,336	5,380
	<u>6,336</u>	<u>5,380</u>
Huish Woods		
Income from charitable activities	87,207	100,689
	<u>87,207</u>	<u>100,689</u>
Other trading activities		
Shop income	19,270	20,465
	<u>19,270</u>	<u>20,465</u>
Investments		
Bank interest receivable	5,564	3,815
	<u>5,564</u>	<u>3,815</u>
	<u>162,616</u>	<u>187,742</u>
EXPENDITURE ON:		
Raising funds		
Opening stock and work in progress	(14,769)	(13,426)
Purchases	(16,946)	(19,247)
Repairs, renewals and maintenance	(16,477)	(30,049)
Insurance	(5,345)	(4,767)
Depreciation	(10,733)	(8,036)
Closing stock and work in progress	15,969	14,769
Wages and salaries	(12,819)	(12,267)

...CONTINUED

Blackdown District Scout Council
Detailed Statement of Financial Activities (continued)
For The Year Ended 31 December 2025

Staff training	(860)	(24)
Rent	(3,855)	(3,621)
Rates	(945)	(419)
Light and heat	(14,532)	(17,155)
Cleaning	(31,209)	(27,224)
Vehicle running costs	(1,359)	-
Computer and IT consumables	(1,899)	(460)
Printing, postage and stationery	(809)	(1,273)
Telecommunications and data costs	(668)	(2,091)
Accountancy fees	(2,478)	(2,160)
Sundry expenses	(983)	(3,400)
Bank interest payable	(666)	(671)
	<u>(121,383)</u>	<u>(131,521)</u>
Charitable Activities:		
Explorer Scouts		
Purchases	(18,228)	(15,237)
	<u>(18,228)</u>	<u>(15,237)</u>
District events & training		
Purchases	(10,084)	(3,936)
Grants to institutions	-	(402)
Grants to individuals	-	(600)
	<u>(10,084)</u>	<u>(4,938)</u>
Huish Woods		
Purchases	(7,258)	(11,539)
	<u>(7,258)</u>	<u>(11,539)</u>
Ten Tors		
Purchases	(4,733)	(4,996)
	<u>(4,733)</u>	<u>(4,996)</u>
	<u>(161,686)</u>	<u>(168,231)</u>
NET INCOME	<u>930</u>	<u>19,511</u>

Blackdown District Scout Council
Independent Examiner's Report to the Trustees of Blackdown District Scout Council
For The Year Ended 31 December 2025

I report to the trustees on my examination of the accounts of Blackdown District Scout Council (the Trust) for the year ended 31 December 2025.

Responsibilities and Basis of Report

As the charity trustees of the Trust 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 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 Trust as required by section 130 of the 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 contents 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.

Mr K J Parsons FCCA

Date

40 St James Buildings

St James Street

Taunton

Somerset

TA1 1JR

Accounts

REGISTERED CHARITY NUMBER: 305633

Unaudited Financial Statements for the Year Ended 31 December 2024

for

Blackdown District Scout Council

Blackdown District Scout Council

**Contents of the Financial Statements
for the Year Ended 31 December 2024**

	Page
Independent Examiner's Report	2
Statement of Financial Activities	3
Balance Sheet	4
Notes to the Financial Statements	5 to 11
Detailed Statement of Financial Activities	12 to 14

**Independent Examiner's Report to the Trustees of
Blackdown District Scout Council**

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

I report to the charity trustees on my examination of the accounts of Blackdown District Scout Council (the Trust) for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Act and in carrying out my examination I have followed all 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 Trust as required by section 130 of the 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.



Mr Kevin Parsons FCCA
Cooper Associates Accountants Ltd
40 St James Buildings
St James Street
Taunton
Somerset
TA1 1JR

Date: 1 April 2025

Blackdown District Scout Council

**Balance Sheet
31 December 2024**

	Notes	Unrestricted funds £	Restricted fund £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	10	304,282	16,000	320,282	328,318
CURRENT ASSETS					
Stocks	11	14,769	-	14,769	13,426
Debtors	12	5,387	-	5,387	176,704
Cash at bank and in hand		<u>99,968</u>	<u>189,786</u>	<u>289,754</u>	<u>92,467</u>
		120,124	189,786	309,910	282,597
CREDITORS					
Amounts falling due within one year	13	(4,775)	-	(4,775)	(5,009)
NET CURRENT ASSETS		<u>115,349</u>	<u>189,786</u>	<u>305,135</u>	<u>277,588</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>419,631</u>	<u>205,786</u>	<u>625,417</u>	<u>605,906</u>
NET ASSETS		<u>419,631</u>	<u>205,786</u>	<u>625,417</u>	<u>605,906</u>
FUNDS	14				
Unrestricted funds				419,631	416,926
Restricted funds				<u>205,786</u>	<u>188,980</u>
TOTAL FUNDS				<u>625,417</u>	<u>605,906</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 1 April 2025 and were signed on its behalf by:



Shawn Rutter - Trustee



David Johnson - Trustee

The notes form part of these financial statements

Blackdown District Scout Council

**Statement of Financial Activities
for the Year Ended 31 December 2024**

	Notes	Unrestricted funds £	Restricted fund £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	21,309	16,806	38,115	12,985
Charitable activities					
Explorer Scouts		19,278	-	19,278	16,610
District events		5,380	-	5,380	10,170
Huish Woods		100,689	-	100,689	91,037
Other trading activities	3	20,465	-	20,465	18,049
Investment income	4	3,815	-	3,815	1,904
Total		<u>170,936</u>	<u>16,806</u>	<u>187,742</u>	<u>150,755</u>
EXPENDITURE ON					
Raising funds & trading	5	85,351	-	85,351	105,710
Charitable activities					
Explorer Scouts	6	20,233	-	20,233	10,678
District events & training		3,936	-	3,936	8,837
Huish Woods		11,539	-	11,539	3,873
Grants & donations		1,002	-	1,002	2,650
Support Costs		<u>46,170</u>	<u>-</u>	<u>46,170</u>	<u>39,173</u>
Total		<u>168,231</u>	<u>-</u>	<u>168,231</u>	<u>170,921</u>
NET INCOME/(EXPENDITURE)		2,705	16,806	19,511	(20,166)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>416,926</u>	<u>188,980</u>	<u>605,906</u>	<u>626,072</u>
TOTAL FUNDS CARRIED FORWARD		<u>419,631</u>	<u>205,786</u>	<u>625,417</u>	<u>605,906</u>

The notes form part of these financial statements

Blackdown District Scout Council

Notes to the Financial Statements for the Year Ended 31 December 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- Straight line over 50 years
Plant and machinery	- 25% on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Blackdown District Scout Council

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2024**

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	1,357	1,114
Legacies	16,806	-
Membership fees	97,650	79,071
Membership fees payable	<u>(77,698)</u>	<u>(67,200)</u>
	<u>38,115</u>	<u>12,985</u>

3. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Tangier shop income	13,054	11,552
Huish Woods shop income	<u>7,411</u>	<u>6,497</u>
	<u>20,465</u>	<u>18,049</u>

4. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	<u>3,815</u>	<u>1,904</u>
	<u>3,815</u>	<u>1,904</u>

5. RAISING FUNDS

Raising funds	2024	2023
	£	£
Rates and water	419	476
Insurance	4,767	4,571
Light and heat	17,155	22,833
Sundry expenses	3,400	1,518
Repairs & maintenance	24,349	31,966
Depreciation	<u>8,036</u>	<u>7,696</u>
	<u>58,126</u>	<u>69,060</u>

Blackdown District Scout Council

Notes to the Financial Statements - continued for the Year Ended 31 December 2024

5. RAISING FUNDS - continued

Other trading activities

	2024	2023
	£	£
Opening stock	13,426	12,668
Purchases	19,247	14,769
Closing stock	(14,769)	(13,426)
Rent-Tanger	3,621	4,651
Huish Woods-Tree mangement	<u>5,700</u>	<u>17,988</u>
	<u>27,225</u>	<u>36,650</u>
 Aggregate amounts	 <u>85,351</u>	 <u>105,710</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs £	Totals £
Explorer Scouts	15,237	-	15,237
District events & training	3,936	-	3,936
World Jamboree grants	600	-	600
Huish Instructors	4,125	-	4,125
Huish activity investment	7,414	-	7,414
Ten Tors	4,996	-	4,996
Charitable donations	402	-	402
	<u>36,710</u>	<u>-</u>	<u>36,710</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Blackdown District Scout Council

Notes to the Financial Statements - continued for the Year Ended 31 December 2024

8. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2024	2023
Campsite staff	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

9. LEGACY

Huish Woods was named as a beneficiary of a Will in 2020 which states that funds are 'to be used for the benefit of the development of Huish Woods'. An amount of £190,000 was paid to Headquarters in 2020. These funds were released to the District in the current year together with a further £16,806.

10. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Totals £
COST			
At 1 January 2024	460,987	51,037	512,024
Additions	-	-	-
At 31 December 2024	<u>460,987</u>	<u>51,037</u>	<u>512,024</u>
DEPRECIATION			
At 1 January 2024	133,497	50,209	183,706
Charge for year	<u>7,455</u>	<u>581</u>	<u>8,036</u>
At 31 December 2024	<u>140,952</u>	<u>50,790</u>	<u>191,742</u>
NET BOOK VALUE			
At 31 December 2024	<u>320,035</u>	<u>247</u>	<u>320,282</u>
At 31 December 2023	<u>327,490</u>	<u>828</u>	<u>328,318</u>

Freehold cost includes £249,795 spent on the construction of a toilet block in 2009, £105,942 on a further block in 2011 and £17,020 on improvements of Tone Cabin in 2020.

Land includes the Huish Woods campsite at its cost of £450 and Beacon Field at its cost (less donations) of £18,304. It also includes £49,232 spent in 2015 on concrete gabions to strengthen the banks of the access road to the Huish Woods campsite. No depreciation is charged as the market value of the land is in excess of its book value.

Blackdown District Scout Council

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2024**

11. STOCKS

	2024	2023
	£	£
Stocks	<u>14,769</u>	<u>13,426</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade debtors	939	2,059
Other debtors	-	170,540
Prepayments and accrued income	<u>4,448</u>	<u>4,105</u>
	<u>5,387</u>	<u>176,704</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	1,916	1,114
Accruals and deferred income	<u>2,859</u>	<u>3,895</u>
	<u>4,775</u>	<u>5,009</u>

14. MOVEMENT IN FUNDS

	At 1.1.24	Net movement in funds	At 31.12.24
	£	£	£
Unrestricted funds			
General fund	416,926	2,705	419,631
Restricted funds			
Huish Woods development reserve	188,980	16,806	205,786
TOTAL FUNDS	<u>605,906</u>	<u>19,511</u>	<u>625,417</u>

Blackdown District Scout Council

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2024**

14. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	170,936	(168,231)	2,705
Restricted funds			
Huish Woods development reserve	16,806	-	16,806
TOTAL FUNDS	<u>187,742</u>	<u>(168,231)</u>	<u>19,511</u>

Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	437,092	(20,166)	416,926
Restricted funds			
Huish Woods development reserve	188,980	-	188,980
TOTAL FUNDS	<u>626,072</u>	<u>(20,166)</u>	<u>605,906</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	150,755	(170,921)	(20,166)
Restricted funds			
Huish Woods development reserve	-	-	-
TOTAL FUNDS	<u>150,755</u>	<u>(170,921)</u>	<u>(20,166)</u>

Blackdown District Scout Council

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2024**

14. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.23 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	437,092	(17,641)	419,631
Restricted funds			
Huish Woods development reserve	188,980	16,806	205,786
TOTAL FUNDS	<u>626,072</u>	<u>(655)</u>	<u>625,417</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	321,691	(339,152)	(17,461)
Restricted funds			
Huish Woods development reserve	16,806	-	16,806
TOTAL FUNDS	<u>338,497</u>	<u>(339,152)</u>	<u>(655)</u>

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2024.

Blackdown District Scout Council

**Detailed Statement of Financial Activities
for the Year Ended 31 December 2024**

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	1,357	1,114
Legacies	16,806	-
Membership fees	97,650	79,071
Membership fees payable	<u>(77,698)</u>	<u>(67,200)</u>
	38,115	12,985
Other trading activities		
Tangier shop income	13,054	11,552
Huish Woods shop income	<u>7,411</u>	<u>6,497</u>
	20,465	18,049
Investment income		
Deposit account interest	<u>3,815</u>	<u>1,904</u>
	3,815	1,904
Charitable activities		
Explorer Scouts-Other	13,822	11,103
District events	5,380	10,170
Huish Woods	100,689	91,037
Ten Tors	<u>5,456</u>	<u>5,507</u>
	<u>125,347</u>	<u>117,817</u>
Total incoming resources	187,742	150,755
EXPENDITURE		
Raising funds		
Rates and water	419	476
Insurance	<u>4,767</u>	<u>4,571</u>
Light and heat	17,155	22,833
Carried forward	22,341	27,880

This page does not form part of the statutory financial statements

Blackdown District Scout Council

**Detailed Statement of Financial Activities
for the Year Ended 31 December 2024**

	2024 £	2023 £
Raising funds		
Brought forward	22,341	27,880
Sundry expenses	3,400	1,518
Repairs & maintenance	24,349	31,966
Depreciation	8,036	7,696
	58,126	69,060
Other trading activities		
Opening stock	13,426	12,668
Purchases - Tangier shop	13,699	10,433
Purchases - Huish Woods shop	5,548	4,336
Rent	3,621	4,651
Huish Woods-Tree management	5,700	17,988
Closing stock	<u>(14,769)</u>	<u>(13,426)</u>
	27,225	36,650
Charitable activities		
World Jamboree	600	2,650
Explorer Scouts-other	15,237	7,899
District events & training	3,936	8,837
Huish Instructors	4,125	3,873
Huish activity investment	7,414	-
Ten Tors	4,996	2,779
Charitable donations	<u>402</u>	<u>-</u>
	36,710	26,038
Support costs		
Management		
Telephone	2,091	1,832
Postage and stationery	1,273	1,392
Website and computer costs	460	862
Accountancy fees	2,160	1,950
Cleaning	27,224	22,108
Bad Debts	-	2,219
Admin wages and pension costs	12,291	8,328
Bank charges	<u>671</u>	<u>482</u>
	46,170	39,173

This page does not form part of the statutory financial statements

Blackdown District Scout Council
Detailed Statement of Financial Activities
for the Year Ended 31 December 2024

	<u>2024</u>	<u>2023</u>
	<u>£</u>	<u>£</u>
Total resources expended	<u>168,231</u>	<u>170,921</u>
Net income/(expenditure)	<u>19,511</u>	<u>(20,166)</u>

This page does not form part of the statutory financial statements

Accounts

Trustees' Annual Report

For the period

From (start date)

0

1

0

1

2

3

to end date

3

1

1

2

2

3

Section A

Reference and administration details

Charity name

Blackdown District Scout Council

Other names the charity is known by

Registered charity number (if any)

3

0

5

6

3

3

HQ registration number

Charity's principal address

Tangier Scout and Guide Centre

Castle Street

Taunton, Somerset

Postcode

T

A

1

4

A

S

Names of the charity trustees who manage the charity

(These will be published in the annual report of the charity and the Charity Register if reporting for a Registered Charity with a charity regulator)

	Trustee Name	Office (if any)	Dates acted if not for whole year
1	Shawn Rutter	Chair	Appointed 23 May 23
2	Richard Smith	District Youth Lead	Appointed 23 May 23
3	David Lumbard		
4	Thomas Hold		
5	Mark Cummings		
6	Christopher Pinguenet		
7	Nadia Atherton	District Lead Volunteer	
8	Sarah Milsted		
9	Phillip Bayles		
10	Andrew Milsted		
11	David Johnson	Treasurer	
12	John Lewis		
13	Marian Scott		
14	Tricia Sedgbeer		
15	Shaun Dale	Chair	Until 23 May 23
16	Laura Willets		Until 23 May 23
17	Scarlett Atherton		Until 5th September 23
18	Michael Bowditch		From 5th September 23
19	Anwar Watson		From 8th November 23

Names and addresses of advisers (optional information but encouraged as best practice)

(These will be published in the annual report of the charity)

Type of advisor	Name	Address

Section B**Structure, governance and management**

Description of the charity's trusts

Type of governing document

The District's governing documents are those of the 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.

(e.g. trust deed, constitution)

How the charity is constituted

The District is a trust established under its rules which are common to all Scouts.

(e.g. trust, association, company)

Trustee selection methods

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

(e.g. appointed by, elected by)

Additional governance issues (optional information but encouraged as best practice)

You may choose to include additional information, where relevant, about:

Blackdown District Scout Council is managed by the District Trustee Board, the members of which are the 'Charity Trustees' of the Scout District which is an educational charity. As charity trustees they are responsible for complying with legislation applicable to charities. This includes the registration, keeping proper accounts and making returns to the Charity Commission as appropriate.

Policies and procedures adopted for:

- a) the induction and training of trustees;
- b) trustee' consideration of major risks and the systems and procedures to manage them

Members of the Trustee Board complete Being a Scouts Trustee learning within the first 6 months of joining the Board.

This District Trustee Board exists to make sure the charity is well-managed, risks are assessed and mitigated, buildings and equipment are in good working order, and everyone follows legal requirements and the organisation's policies and rules. Their support helps other volunteers run high-quality and safe programmes that gives young people skills for life.

The District Trustee Board has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss.

Section C	Objectives and activities
Summary of the objects of the charity set out in its governing document	The Purpose of Scouting Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society. The Values of Scouting As Scouts we are guided by these values: Integrity - We act with integrity; we are honest, trustworthy and loyal. Respect - We have self-respect and respect for others. Care - We support others and take care of the world in which we live. Belief - We explore our faiths, beliefs and attitudes. Co-operation - We make a positive difference; we co-operate with others and make friends. The Scout Method Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting and: - enjoy what they are doing and have fun - take part in activities indoors and outdoors - learn by doing - share in spiritual reflection - take responsibility and make choices - undertake new and challenging activities - make and live by their Promise.
Summary of the main activities in relation to these objects	See the Blackdown District Annual Review 2023. We provide advice and assistance to groups, to support volunteers and enrich the Scouting experience of our young people. We enhance the great work and activities of the groups by supporting and running additional district activities.
Additional details of the objectives and activities (optional information but encouraged as best practice)	
You may choose to include further statements, where relevant, about: • policy on grantmaking; • contribution made by volunteers; • policy on investments.	Assist with the cost of relevant training for adults, and make grants to young people for international expeditions and events. The Huish Woods campsite and activity centre we own is a major land & building asset, for which the Trustees are responsible with the assistance of a volunteer operational management team.
Public benefit statement	The District meets the Charity Commission's public benefit criteria under both the advancement of education and the advancement of citizenship or community development headings.

Section D**Achievements and performance**

Summary of the main achievements of the charity during the year

See also the Blackdown District Annual Review 2023 attached.

Supplementing the great work and activities of the groups, we have further enhanced experiences for our young people by supporting and running the following:

- Supporting the opening of 3 new Explorer units.
- Leading the Duke of Edinburgh (DofE) award programme
- Running a St Georges Day parade through the County Town.
- Supporting the Gang Show.
- Running District events at Huish Woods for Squirrels, Beavers and Cubs.
- Running Brompton Ralph activity events for Scouts and Explorers.
- Running a raft race for Scouts and Explorers
- Running a Beavers fun and craft days.
- Running an archery competition for Scouts.
- Supporting and running the training for Ten Tors for both District and County Explorer participants.
- Operating Huish Woods.
- Financial assistance with the cost of training for adults.
- Grants for young people for international expeditions and events.

Membership continued to grow through 2023, and as at the Annual Census on 31st January 2024 we had 1466 Young People as members, adding over 100 new members and making us the quickest growing District in Somerset for 2023.

Section E**Financial Review**

Brief statement of the charity's policy on reserves

Reserves Policy

It is the policy of the Charity to maintain unrestricted funds at a level which equates to approximately 12 months unrestricted expenditure.

Quantify and explain any designations

Details of any funds materially in deficit (circumstances plus steps to eliminate)

n/a

You may choose to include additional information, where relevant, about:	Accounts See the statutory accounts prepared for the year ended 31 December 2023. There was total income of £150,755 which is similar to 2022, although expenditure was greater at £170,921, which led to a deficit on the year of £20,166. This can be explained mainly by additional maintenance works at Huish Woods including tree safety works of c£17k. The deficit reduces the overall funds shown on the balance sheet to £605,906, and note that only £92k of this was held in bank accounts. When contemplating future capital improvements to Huish Woods we have the benefit of the development fund of £170k, for which projects are currently in planning. The reserves policy states that reserves will be held to cover 12 months unrestricted expenditure so this also needs to be taken into account when looking at future costs. Although, if income is lower at Huish Woods then expenditure by way of running costs will also be much reduced. As owners of Huish Woods we have a responsibility to invest in the infrastructure of this great asset of ours that all benefit from, i.e. buildings and activities, and so continue to do this. The current volunteer management team are working hard to improve activity infrastructure and equipment. For 2024 the Trustees have agreed a break even budget for Huish Woods.
• the charity’s principal sources of funds (including any fundraising);	Principal sources of funds The District's principal sources of funds are: 1. District membership subscriptions. 2. Huish Woods membership subscriptions and charged activities.
• how expenditure has supported the key objectives of the charity;	How expenditure has supported our objectives Expenditure enables us to operate so we can: - provide the district support and governance structure required of by the Scout Association - enrich the experiences for young people to support group activities and run district activities i.e. events & parades, provide adult training grants, young people expedition grants. - maintain & operate Huish Woods for the long term benefit of all our members.
• investment policy and objectives;	Investment Policy The Council does not have sufficient funds to invest in longer term investments. The Group has therefore adopted a risk averse strategy to the investment of its funds. All funds are held in cash using only mainstream banks or building societies.

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Section F	Other Optional Information
Plans for future periods (details of any significant activities planned to achieve them)	Support the opening of 3 new Explorer Units opening in 2024 Support the opening of a new Squirrel drey. Run New Cub lego day competition event.

Section G	Declaration
The trustees declare that they have approved the trustees' report above	
Signed on behalf of the charity's trustees	
Signature(s)	 
Full name(s)	Shawn Rutter David Johnson
Position (eg Secretary, Chair)	Chair Treasurer
Date	2 6 0 4 2 4

REGISTERED CHARITY NUMBER: 305633

Unaudited Financial Statements for the Year Ended 31 December 2023

for

Blackdown District Scout Council

Blackdown District Scout Council
Contents of the Financial Statements
for the Year Ended 31 December 2023

	Page
Independent Examiner's Report	2
Statement of Financial Activities	3
Balance Sheet	4
Notes to the Financial Statements	5 to 11
Detailed Statement of Financial Activities	12 to 14

Independent Examiner's Report to the Trustees of Blackdown District Scout Council

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

I report to the charity trustees on my examination of the accounts of Blackdown District Scout Council (the Trust) for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Act and in carrying out my examination I have followed all 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 Trust as required by section 130 of the 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.

Mr Kevin Parsons FCCA
Cooper Associates Accountants Ltd
40 St James Buildings
St James Street
Taunton
Somerset
TA1 1JR

Date: 23 April 2024

Blackdown District Scout Council
Statement of Financial Activities
for the Year Ended 31 December 2023

	Notes	Unrestricted funds £	Restricted fund £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	12,985	-	12,985	28,940
Charitable activities					
Explorer Scouts		16,610	-	16,610	5,351
District events		10,170	-	10,170	5,905
Huish woods		20,177	-	20,177	18,871
Other trading activities	3	18,049	-	18,049	20,790
Investment income	4	<u>72,764</u>	<u>-</u>	<u>72,764</u>	<u>69,789</u>
Total		<u>150,755</u>	<u>-</u>	<u>150,755</u>	<u>149,646</u>
EXPENDITURE ON					
Raising funds	5	105,710	-	105,710	65,761
Charitable activities					
Explorer Scouts	6	10,678	-	10,678	5,686
District events & training		8,837	-	8,837	4,696
Huish Instructors		3,873	-	3,873	-
World Jamboree grants		2,650	-	2,650	1,350
Support Costs		39,173	-	39,173	8,486
Total		<u>170,921</u>	<u>-</u>	<u>170,921</u>	<u>109,601</u>
NET INCOME/(EXPENDITURE)		(20,166)	-	(20,166)	40,045
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>437,092</u>	<u>188,980</u>	<u>626,072</u>	<u>586,027</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>416,926</u></u>	<u><u>188,980</u></u>	<u><u>605,906</u></u>	<u><u>626,072</u></u>

The notes form part of these financial statements

Blackdown District Scout Council

Balance Sheet 31 December 2023

	Notes	Unrestricted funds £	Restricted fund £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	10	312,318	16,000	328,318	335,518
CURRENT ASSETS					
Stocks	11	13,426	-	13,426	12,668
Debtors	12	6,164	170,540	176,704	174,958
Cash at bank and in hand		<u>90,027</u>	<u>2,440</u>	<u>92,467</u>	<u>107,715</u>
		109,617	172,980	282,597	295,341
CREDITORS					
Amounts falling due within one year	13	(5,009)	-	(5,009)	(4,787)
NET CURRENT ASSETS		<u>104,608</u>	<u>172,980</u>	<u>277,588</u>	<u>290,554</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>416,926</u>	<u>188,980</u>	<u>605,906</u>	<u>626,072</u>
NET ASSETS		<u>416,926</u>	<u>188,980</u>	<u>605,906</u>	<u>626,072</u>
FUNDS	14				
Unrestricted funds				416,926	437,092
Restricted funds				<u>188,980</u>	<u>188,980</u>
TOTAL FUNDS				<u>605,906</u>	<u>626,072</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 23 April 2024 and were signed on its behalf by:

Shawn Rutter - Trustee

David Johnson - Trustee

The notes form part of these financial statements

Blackdown District Scout Council

Notes to the Financial Statements for the Year Ended 31 December 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- Straight line over 50 years
Plant and machinery	- 25% on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Blackdown District Scout Council

Notes to the Financial Statements - continued for the Year Ended 31 December 2023

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	1,114	5,675
Legacies	-	11,059
Membership fees	79,071	76,238
Membership fees payable	(67,200)	(64,032)
	<u>12,985</u>	<u>28,940</u>

3. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Tangier shop income	11,552	11,759
Huish Woods shop income	<u>6,497</u>	<u>9,031</u>
	<u>18,049</u>	<u>20,790</u>

4. INVESTMENT INCOME

	2023	2022
	£	£
Camping & hall hire	70,860	69,258
Deposit account interest	<u>1,904</u>	<u>531</u>
	<u>72,764</u>	<u>69,789</u>

5. RAISING FUNDS

Raising funds

	2023	2022
	£	£
Rates and water	476	2,655
Insurance	4,571	4,167
Light and heat	22,833	10,705
Sundries	1,518	2,626
Repairs & maintenance	31,966	20,918
Depreciation	<u>7,696</u>	<u>8,263</u>
	<u>69,060</u>	<u>49,334</u>

Blackdown District Scout Council

Notes to the Financial Statements - continued for the Year Ended 31 December 2023

5. RAISING FUNDS - continued

Other trading activities

	2023	2022
	£	£
Opening stock	12,668	12,286
Purchases	14,769	15,549
Closing stock	(13,426)	(12,668)
Rent	4,651	1,260
Huish Woods Trees	<u>17,988</u>	<u>-</u>
	<u>36,650</u>	<u>16,427</u>
Aggregate amounts	<u>105,710</u>	<u>65,761</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs £	Totals £
Explorer Scouts	10,678	-	10,678
District events & training	8,837	-	8,837
World Jamboree grants	2,650	-	2,650
Huish Instructors	3,873	-	3,873
Huish wages and cleaning	-	30,436	30,436
Other management costs	<u>-</u>	<u>8,737</u>	<u>8,737</u>
	<u>26,038</u>	<u>39,173</u>	<u>65,211</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Blackdown District Scout Council
Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

8. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2023	2022
Campsite staff	<u>1</u>	<u>-</u>

No employees received emoluments in excess of £60,000.

9. LEGACY

Huish Woods was named as a beneficiary of a Will in 2020 which states that funds are 'to be used for the benefit of the development of Huish Woods'. An amount of £190,000 was paid to Headquarters in 2020 and funds will be released if HQ are satisfied that the proposed projects meet the terms of the Will. The improvements to Tone Cabin and laundry room have been funded to date.

10. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Totals £
COST			
At 1 January 2023	460,987	50,541	511,528
Additions	-	496	496
At 31 December 2023	<u>460,987</u>	<u>51,037</u>	<u>512,024</u>
DEPRECIATION			
At 1 January 2023	126,382	49,628	176,010
Charge for year	<u>7,115</u>	<u>581</u>	<u>7,696</u>
At 31 December 2023	<u>133,497</u>	<u>50,209</u>	<u>183,706</u>
NET BOOK VALUE			
At 31 December 2023	<u>327,490</u>	<u>828</u>	<u>328,318</u>
At 31 December 2022	<u>334,605</u>	<u>913</u>	<u>335,518</u>

Freehold cost includes £249,795 spent on the construction of a toilet block in 2009, £105,942 on a further block in 2011 and £17,020 on improvements of Tone Cabin in 2020.

Land includes the Huish Woods campsite at its cost of £450 and Beacon Field at its cost (less donations) of £18,304. It also includes £49,232 spent in 2015 on concrete gabions to strengthen the banks of the access road to the Huish Woods campsite. No depreciation is charged as the market value of the land is in excess of its book value.

Blackdown District Scout Council
Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

11. STOCKS

	2023	2022
	£	£
Stocks	<u>13,426</u>	<u>12,668</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade debtors	2,059	220
Other debtors	170,540	170,855
Prepayments and accrued income	<u>4,105</u>	<u>3,883</u>
	<u>176,704</u>	<u>174,958</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	1,114	2,519
Accruals and deferred income	<u>3,895</u>	<u>2,268</u>
	<u>5,009</u>	<u>4,787</u>

14. MOVEMENT IN FUNDS

	At 1.1.23	Net movement in funds	At 31.12.23
	£	£	£
Unrestricted funds			
General fund	437,092	(20,166)	416,926
Restricted funds			
Huish Woods development reserve	188,980	-	188,980
TOTAL FUNDS	<u>626,072</u>	<u>(20,166)</u>	<u>605,906</u>

Blackdown District Scout Council

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

14. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	150,755	(170,921)	(20,166)
Restricted funds			
Huish Woods development reserve	-	-	-
TOTAL FUNDS	<u>150,755</u>	<u>(170,921)</u>	<u>(20,166)</u>

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	396,707	20,219	416,926
Restricted funds			
Huish Woods development reserve	189,320	(340)	188,980
TOTAL FUNDS	<u>586,027</u>	<u>19,879</u>	<u>605,906</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	149,646	(109,261)	40,385
Restricted funds			
Huish Woods development reserve	-	(340)	(340)
TOTAL FUNDS	<u>149,646</u>	<u>(109,601)</u>	<u>40,045</u>

Blackdown District Scout Council

Notes to the Financial Statements - continued for the Year Ended 31 December 2023

14. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.22 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	396,707	20,219	416,926
Restricted funds			
Huish Woods development reserve	189,320	(340)	188,980
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>586,027</u>	<u>19,879</u>	<u>605,906</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	300,401	(280,182)	20,219
Restricted funds			
Huish Woods development reserve	-	(340)	(340)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>300,401</u>	<u>(280,522)</u>	<u>19,879</u>

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2023.

Blackdown District Scout Council

Detailed Statement of Financial Activities for the Year Ended 31 December 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	1,114	5,675
Legacies	-	11,059
Membership fees	79,071	76,238
Membership fees payable	<u>(67,200)</u>	<u>(64,032)</u>
	12,985	28,940
Other trading activities		
Tangier shop income	11,552	11,759
Huish Woods shop income	<u>6,497</u>	<u>9,031</u>
	18,049	20,790
Investment income		
Camping & hall hire	70,860	69,258
Deposit account interest	<u>1,904</u>	<u>531</u>
	72,764	69,789
Charitable activities		
Explorer Scouts	11,103	2,726
District events	10,170	5,905
Huish Woods	20,177	18,871
Ten Tors	<u>5,507</u>	<u>2,625</u>
	<u>46,957</u>	<u>30,127</u>
Total incoming resources	150,755	149,646
EXPENDITURE		
Raising funds		
Rates and water	476	2,655
Insurance	4,571	4,167
Light and heat	22,833	10,705
Carried forward	27,880	17,527

This page does not form part of the statutory financial statements

Blackdown District Scout Council

Detailed Statement of Financial Activities for the Year Ended 31 December 2023

	2023 £	2022 £
Raising funds		
Brought forward	27,880	17,527
Sundries	1,518	2,626
Repairs & maintenance	31,966	20,918
Freehold property - depreciation	7,115	7,455
Plant & machinery - depreciation	<u>581</u>	<u>808</u>
	69,060	49,334
Other trading activities		
Opening stock	12,668	12,286
Purchases - Tangier shop	10,433	9,814
Purchases - Huish Woods shop	4,336	5,735
Rent	4,651	1,260
Huish Woods-Tree management	17,988	-
Closing stock	<u>(13,426)</u>	<u>(12,668)</u>
	36,650	16,427
Charitable activities		
World Jamboree	2,650	1,350
Explorer Scouts	7,899	3,281
District events & training	8,837	4,696
Huish Instructors	3,873	-
Ten Tors	<u>2,779</u>	<u>2,405</u>
	26,038	11,732
Support costs		
Management		
Telephone	1,832	1,550
Postage and stationery	1,392	1,153
Website and computer costs	862	2,090
Accountancy fees	1,950	1,950
Training	-	1,321
Cleaning	22,108	16,443
Bad Debts	2,219	-
Admin wages and pension costs	8,328	7,179
Bank interest	<u>482</u>	<u>422</u>
	39,173	32,108

This page does not form part of the statutory financial statements

Blackdown District Scout Council
Detailed Statement of Financial Activities
for the Year Ended 31 December 2023

	2023 <u>£</u>	2022 <u>£</u>
Total resources expended	<u>170,921</u>	<u>109,601</u>
Net income/(expenditure)	<u><u>(20,166)</u></u>	<u><u>40,405</u></u>

This page does not form part of the statutory financial statements

**Independent Examiner's Report to the Trustees of
Blackdown District Scout Council**

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

I report to the charity trustees on my examination of the accounts of Blackdown District Scout Council (the Trust) for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Act and in carrying out my examination I have followed all 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 Trust as required by section 130 of the 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.



Mr Kevin Parsons FCCA
Cooper Associates Accountants Ltd
40 St James Buildings
St James Street
Taunton
Somerset
TA1 1JR

Date: 23 April 2024

Accounts

REGISTERED CHARITY NUMBER: 305633

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2022
for
Blackdown District Scout Council**

Blackdown District Scout Council

**Contents of the Financial Statements
for the Year Ended 31 December 2022**

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 12
Detailed Statement of Financial Activities	13 to 15

Blackdown District Scout Council
Report of the Trustees
for the Year Ended 31 December 2022

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The aim of the Scout Association and this District 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. The method of achieving the aim of the Association and this District is by providing an enjoyable and attractive scheme of progressive training, based on the Scout Promise and Law and guided by adult leadership.

The Council meets the Charity Commission's public benefit criteria under both the advancement of education and the advancement of citizenship or community development headings.

ACHIEVEMENT AND PERFORMANCE

The achievements and performance for the year are set out in the bound document Blackdown District Scout Council Report 2022.

FINANCIAL REVIEW

Financial position

The Council made a surplus in the year of £40,045 (2021: £13,249-deficit) which has been reflected in the reserves.

Internal controls

The Council has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss.

Investment policy and objectives

The Council does not have sufficient funds to invest in longer term investments. All funds are therefore held in cash using only mainstream banks or building societies.

Reserves policy

It is the policy of the Charity to maintain unrestricted funds at a level which equates to approximately 12 months unrestricted expenditure.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Blackdown District Scout Council is a trust established under the rules of the Scout Association, which are common to all Districts. The Trustees are appointed in accordance with the Policy, Organisation and Rules of The Scout Association.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

305633

Blackdown District Scout Council

Report of the Trustees for the Year Ended 31 December 2022

Principal address

The District Commissioner
Tangier Scout and Guide Centre
Castle Street
Taunton
Somerset
TA1 4AS

Trustees

Shaun Dale - Chairman
David Johnson - Honorary Treasurer
Nadia Atherton – District Commissioner Team – Appt 1 April 2022
Lee Troake – District Commissioner Team – Appt 1.4.22, role finished 29.11.2022
Andrew Milsted - District Explorer Scout Commissioner
Matthew Norman - District Youth Commissioner – role finished 30 Oct 2022
Scarlett Atherton – District Network Commissioner – Appt 12 July 2022
Phillip Bayles
Mark Cummings – Appt 24 May 2022
Thom Hold – Appt 24 May 2022
John Lewis
Dave Lumbar – Appt 24 May 2022
Sarah Milsted
Jenny Norman – Resigned 28 Feb 2022
Chris Pinguenet – Appt 24 May 2022
Marian Scott - Assistant DC General Duties
Tricia Sedgbeer – Appt 24 May 2022
Laura Willetts

Independent Examiner

Mr Kevin Parsons
FCCA
Cooper Associates Accountants Ltd
40 St James Buildings
St James Street
Taunton
Somerset
TA1 1JR

Bankers

National Westminster Bank, Taunton

President	Charlie Back
Vice Presidents	Marian Scott June Hick Peter Bourner(Dec'd 25 May 2022) Pat Hitchcock John Palmer-Appt 24 May 2022 Rob Warbuton (Dec'd 25 December 2022) Doreen Warburton

Approved by order of the board of trustees on 25th April 2023 and signed on its behalf by:

Shaun Dale - Trustee

**Independent Examiner's Report to the Trustees of
Blackdown District Scout Council**

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

I report to the charity trustees on my examination of the accounts of Blackdown District Scout Council (the Trust) for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Act and in carrying out my examination I have followed all 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 Trust as required by section 130 of the 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.

Mr Kevin Parsons FCCA
Cooper Associates Accountants Ltd
40 St James Buildings
St James Street
Taunton
Somerset
TA1 1JR

Date: 25 April 2023

Blackdown District Scout Council

Statement of Financial Activities for the Year Ended 31 December 2022

		Unrestricted funds £	Restricted fund £	2022 Total funds £	2021 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	28,940	-	28,940	41,632
Charitable activities					
Explorer Scouts		5,351	-	5,351	1,599
District events & training		5,905	-	5,905	3
Huish woods		18,871	-	18,871	1,095
Other trading activities	3	20,790	-	20,790	13,527
Investment income	4	<u>69,789</u>	<u>-</u>	<u>69,789</u>	<u>14,729</u>
Total		<u>149,646</u>	<u>-</u>	<u>149,646</u>	<u>72,585</u>
EXPENDITURE ON					
Raising funds	5	65,421	340	65,761	69,524
Charitable activities					
Explorer Scouts	6	5,686	-	5,686	173
District events & training		4,696	-	4,696	126
Huish woods		23,622	-	23,622	1,478
World Jamboree grants		1,350	-	1,350	-
Other		<u>8,486</u>	<u>-</u>	<u>8,486</u>	<u>14,533</u>
Total		<u>109,261</u>	<u>340</u>	<u>109,601</u>	<u>85,834</u>
NET INCOME/(EXPENDITURE)		40,385	(340)	40,045	(13,249)
RECONCILIATION OF FUNDS					
Total funds brought forward		396,707	189,320	586,027	599,276
TOTAL FUNDS CARRIED FORWARD		<u>437,092</u>	<u>188,980</u>	<u>626,072</u>	<u>586,027</u>

The notes form part of these financial statements

Blackdown District Scout Council

Balance Sheet 31 December 2022

	Notes	Unrestricted funds £	Restricted fund £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	10	319,518	16,000	335,518	343,781
CURRENT ASSETS					
Stocks	11	12,668	-	12,668	12,286
Debtors	12	4,418	170,540	174,958	177,137
Cash at bank and in hand		<u>105,275</u>	<u>2,440</u>	<u>107,715</u>	<u>59,415</u>
		122,361	172,980	295,341	248,838
CREDITORS					
Amounts falling due within one year	13	(4,787)	-	(4,787)	(6,592)
NET CURRENT ASSETS		<u>117,574</u>	<u>172,980</u>	<u>290,554</u>	<u>242,246</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		437,092	188,980	626,072	586,027
NET ASSETS		<u>437,092</u>	<u>188,980</u>	<u>626,072</u>	<u>586,027</u>
FUNDS	14				
Unrestricted funds				437,092	396,707
Restricted funds				<u>188,980</u>	<u>189,320</u>
TOTAL FUNDS				<u>626,072</u>	<u>586,027</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 25 April 2023 and were signed on its behalf by:

Shaun Dale - Trustee

David Johnson - Trustee

The notes form part of these financial statements

Blackdown District Scout Council

Notes to the Financial Statements for the Year Ended 31 December 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- Straight line over 50 years
Plant and machinery	- 25% on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Blackdown District Scout Council

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations	5,675	29,500
Legacies	11,059	-
Membership fees	76,238	66,075
Membership fees payable	<u>(64,032)</u>	<u>(53,943)</u>
	<u>28,940</u>	<u>41,632</u>

3. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Tangier shop income	11,759	9,933
Huish Woods shop income	<u>9,031</u>	<u>3,594</u>
	<u>20,790</u>	<u>13,527</u>

4. INVESTMENT INCOME

	2022	2021
	£	£
Camping & hall hire	69,258	14,507
Deposit account interest	<u>531</u>	<u>222</u>
	<u>69,789</u>	<u>14,729</u>

5. RAISING FUNDS

Raising donations and legacies

	2022	2021
	£	£
Staff costs	-	11,922
Rates and water	2,655	4,036
Insurance	4,167	5,012
Light and heat	10,705	5,062
Sundries	2,626	805
Repairs & maintenance	20,918	18,357
Depreciation	<u>8,263</u>	<u>12,863</u>
	<u>49,334</u>	<u>58,057</u>

Blackdown District Scout Council

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

5. RAISING FUNDS - continued

Other trading activities

	2022	2021
	£	£
Opening stock	12,286	12,818
Purchases	15,549	9,475
Closing stock	(12,668)	(12,286)
Rent	<u>1,260</u>	<u>1,460</u>
	<u>16,427</u>	<u>11,467</u>
 Aggregate amounts	 <u>65,761</u>	 <u>69,524</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs £	Totals £
Explorer Scouts	5,686	-	5,686
District events & training	4,696	-	4,696
Huish Woods	-	23,622	23,622
World Jamboree grants	1,350	-	1,350
	<u>11,732</u>	<u>23,622</u>	<u>35,354</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Blackdown District Scout Council

Notes to the Financial Statements - continued for the Year Ended 31 December 2022

8. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2022	2021
Campsite staff	<u>-</u>	<u>2</u>

No employees received emoluments in excess of £60,000.

9. LEGACY

Huish Woods was named as a beneficiary of a Will in 2020 which states that funds are 'to be used for the benefit of the development of Huish Woods'. An amount of £190,000 was paid to Headquarters in 2020 and funds will be released if HQ are satisfied that the proposed projects meet the terms of the Will. The improvements to Tone Cabin and laundry room have been funded to date.

10. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Totals £
COST			
At 1 January 2022 and 31 December 2022	<u>460,987</u>	<u>50,541</u>	<u>511,528</u>
DEPRECIATION			
At 1 January 2022	118,927	48,820	167,747
Charge for year	<u>7,455</u>	<u>808</u>	<u>8,263</u>
At 31 December 2022	<u>126,382</u>	<u>49,628</u>	<u>176,010</u>
NET BOOK VALUE			
At 31 December 2022	<u>334,605</u>	<u>913</u>	<u>335,518</u>
At 31 December 2021	<u>342,060</u>	<u>1,721</u>	<u>343,781</u>

Freehold cost includes £249,795 spent on the construction of a toilet block in 2009, £105,942 on a further block in 2011 and £17,020 on improvements of Tone Cabin in 2020.

Land includes the Huish Woods campsite at its cost of £450 and Beacon Field at its cost (less donations) of £18,304. It also includes £49,232 spent in 2015 on concrete gabions to strengthen the banks of the access road to the Huish Woods campsite. No depreciation is charged as the market value of the land is in excess of its book value.

Blackdown District Scout Council

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

11. STOCKS

	2022	2021
	£	£
Stocks	<u>12,668</u>	<u>12,286</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade debtors	220	-
Other debtors	170,855	172,507
Prepayments and accrued income	<u>3,883</u>	<u>4,630</u>
	<u>174,958</u>	<u>177,137</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	2,519	2,932
Accruals and deferred income	<u>2,268</u>	<u>3,660</u>
	<u>4,787</u>	<u>6,592</u>

14. MOVEMENT IN FUNDS

	At 1.1.22	Net movement in funds	At 31.12.22
	£	£	£
Unrestricted funds			
General fund	396,707	40,385	437,092
Restricted funds			
Huish Woods development reserve	189,320	(340)	188,980
	<u>586,027</u>	<u>40,045</u>	<u>626,072</u>

Blackdown District Scout Council

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

14. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	149,646	(109,261)	40,385
Restricted funds			
Huish Woods development reserve	-	(340)	(340)
TOTAL FUNDS	<u>149,646</u>	<u>(109,601)</u>	<u>40,045</u>

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	409,616	(12,909)	396,707
Restricted funds			
Huish Woods development reserve	189,660	(340)	189,320
TOTAL FUNDS	<u>599,276</u>	<u>(13,249)</u>	<u>586,027</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	72,585	(85,494)	(12,909)
Restricted funds			
Huish Woods development reserve	-	(340)	(340)
TOTAL FUNDS	<u>72,585</u>	<u>(85,834)</u>	<u>(13,249)</u>

Blackdown District Scout Council

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

14. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.21 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	409,616	27,476	437,092
Restricted funds			
Huish Woods development reserve	189,660	(680)	188,980
TOTAL FUNDS	<u>599,276</u>	<u>26,796</u>	<u>626,072</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	222,231	(194,755)	27,476
Restricted funds			
Huish Woods development reserve	-	(680)	(680)
TOTAL FUNDS	<u>222,231</u>	<u>(195,435)</u>	<u>26,796</u>

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2022.

Accounts

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2021
for
Blackdown District Scout Council**

Blackdown District Scout Council

**Contents of the Financial Statements
for the Year Ended 31 December 2021**

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 13
Detailed Statement of Financial Activities	14 to 15

Blackdown District Scout Council

Report of the Trustees for the Year Ended 31 December 2021

The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The aim of the Scout Association and this District 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. The method of achieving the aim of the Association and this District is by providing an enjoyable and attractive scheme of progressive training, based on the Scout Promise and Law and guided by adult leadership.

The Council meets the Charity Commission's public benefit criteria under both the advancement of education and the advancement of citizenship or community development headings.

ACHIEVEMENT AND PERFORMANCE

The achievements and performance for the year are set out in the bound document Blackdown District Scout Council Report 2021.

FINANCIAL REVIEW

Financial position

The Council made a deficit in the year of £13,249 (2020 : £176,602 Surplus) which has been reflected in the reserves.

Internal controls

The Council has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss.

Investment policy and objectives

The Council does not have sufficient funds to invest in longer term investments. All funds are therefore held in cash using only mainstream banks or building societies.

Reserves policy

It is the policy of the Charity to maintain unrestricted funds at a level which equates to approximately 12 months unrestricted expenditure.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Blackdown District Scout Council is a trust established under the rules of the Scout Association, which are common to all Districts. The Trustees are appointed in accordance with the Policy, Organisation and Rules of The Scout Association.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

305633

Blackdown District Scout Council

Report of the Trustees for the Year Ended 31 December 2021

Principal address

The District Commissioner
Tangier Scout and Guide Centre
Castle Street
Taunton
Somerset
TA1 4AS

Trustees

John Lewis
Shaun Dale Chairman
Marian Scott Assistant DC General Duties
Pam Gaines District Commissioner (resigned 31.10.21)
David Johnson-Treasurer Honorary Treasurer
Phillip Bayles
Andrew Milsted District Explorer Scout Commissioner
Matthew Norman District Youth Commissioner
Sarah Milsted
Steve Mitchell (resigned 30.4.21)
James Nelson (resigned 25.5.21)
Jenny Norman
Laura Willetts

Independent Examiner

Mr Kevin Parsons
FCCA
Cooper Associates Accountants Ltd
40 St James Buildings
St James Street
Taunton
Somerset
TA1 1JR

Bankers

National Westminster Bank, Taunton

President

Charlie Back

Vice Presidents

Cyril Bond
Dorothy Bond
Peter Bournier
Sheila Bournier (Dec'd 8.5.21)
Pat Hitchcock
John Palmer
June Hick (Apt 25.5.21)

Blackdown District Scout Council

**Report of the Trustees
for the Year Ended 31 December 2021**

Approved by order of the board of trustees on 16 May 2022 and signed on its behalf by:



.....
Shaun Dale - Trustee

**Independent Examiner's Report to the Trustees of
Blackdown District Scout Council**

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

I report to the charity trustees on my examination of the accounts of Blackdown District Scout Council (the Trust) for the year ended 31 December 2021.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Act and in carrying out my examination I have followed all 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 Trust as required by section 130 of the 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.



Mr Kevin Parsons
FCCA
Cooper Associates Accountants Ltd
40 St James Buildings
St James Street
Taunton
Somerset
TA1 1JR

Date: 16/5/22

Blackdown District Scout Council

**Statement of Financial Activities
for the Year Ended 31 December 2021**

		Unrestricted funds £	Restricted fund £	2021 Total funds £	2020 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	41,632	-	41,632	230,178
Charitable activities					
Explorer Scouts		1,599	-	1,599	3,763
District events & training		3	-	3	4,310
Huish woods		1,095	-	1,095	11,304
Other trading activities	3	13,527	-	13,527	7,884
Investment income	4	14,729	-	14,729	10,186
Total		<u>72,585</u>	<u>-</u>	<u>72,585</u>	<u>267,625</u>
EXPENDITURE ON					
Raising funds	5	69,184	340	69,524	79,707
Charitable activities					
Explorer Scouts	6	173	-	173	473
District events & training		126	-	126	2,875
Huish woods		1,478	-	1,478	1,264
Ten tors		-	-	-	852
Other		14,533	-	14,533	5,852
Total		<u>85,494</u>	<u>340</u>	<u>85,834</u>	<u>91,023</u>
NET INCOME/(EXPENDITURE)		<u>(12,909)</u>	<u>(340)</u>	<u>(13,249)</u>	<u>176,602</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		409,616	189,660	599,276	422,674
TOTAL FUNDS CARRIED FORWARD		<u><u>396,707</u></u>	<u><u>189,320</u></u>	<u><u>586,027</u></u>	<u><u>599,276</u></u>

The notes form part of these financial statements

Blackdown District Scout Council

Balance Sheet 31 December 2021

	Notes	Unrestricted funds £	Restricted fund £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	10	327,441	16,340	343,781	356,644
CURRENT ASSETS					
Stocks	11	12,286	-	12,286	12,818
Debtors	12	6,597	170,540	177,137	170,588
Cash at bank and in hand		56,975	2,440	59,415	77,178
		<u>75,858</u>	<u>172,980</u>	<u>248,838</u>	<u>260,584</u>
CREDITORS					
Amounts falling due within one year	13	(6,592)	-	(6,592)	(17,952)
NET CURRENT ASSETS		<u>69,266</u>	<u>172,980</u>	<u>242,246</u>	<u>242,632</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>396,707</u>	<u>189,320</u>	<u>586,027</u>	<u>599,276</u>
NET ASSETS		<u>396,707</u>	<u>189,320</u>	<u>586,027</u>	<u>599,276</u>
FUNDS	15				
Unrestricted funds				396,707	409,616
Restricted funds				<u>189,320</u>	<u>189,660</u>
TOTAL FUNDS				<u>586,027</u>	<u>599,276</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 16 May 2022 and were signed on its behalf by:


Shaun Dale - Trustee


David Johnson-Treasurer - Trustee

The notes form part of these financial statements

**Notes to the Financial Statements
for the Year Ended 31 December 2021**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- Straight line over 50 years
Plant and machinery	- 25% on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Blackdown District Scout Council

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations	29,500	27,034
Legacies	-	190,000
Membership fees	66,075	77,835
Membership fees payable	(53,943)	(64,691)
	<u>41,632</u>	<u>230,178</u>

3. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Tangier shop income	9,933	4,659
Huish Woods shop income	3,594	3,225
	<u>13,527</u>	<u>7,884</u>

4. INVESTMENT INCOME

	2021	2020
	£	£
Camping & hall hire	14,507	9,488
Deposit account interest	222	698
	<u>14,729</u>	<u>10,186</u>

5. RAISING FUNDS

Raising donations and legacies

	2021	2020
	£	£
Staff costs	11,922	30,766
Rates and water	4,036	1,626
Insurance	5,012	795
Light and heat	5,062	5,161
Sundries	805	612
Repairs & maintenance	18,357	13,403
Depreciation	12,863	18,990
	<u>58,057</u>	<u>71,353</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

5. RAISING FUNDS - continued

Other trading activities

	2021	2020
	£	£
Purchases	10,007	7,094
Rent	1,460	1,260
	<u>11,467</u>	<u>8,354</u>
Aggregate amounts	<u>69,524</u>	<u>79,707</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £
Explorer Scouts	173
District events & training	126
Huish woods	1,478
	<u>1,777</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

8. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2021	2020
	2	2
Campsite staff	<u>2</u>	<u>2</u>

No employees received emoluments in excess of £60,000.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

9. LEGACY

Huish Woods was named as a beneficiary of a Will in 2020 which states that funds are 'to be used for the benefit of the development of Huish Woods'. An amount of £190,000 was paid to Headquarters in 2020 and funds will be released if HQ are satisfied that the proposed projects meet the terms of the Will. The improvements to Tone Cabin and laundry room have been funded to date.

10. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Totals £
COST			
At 1 January 2021 and 31 December 2021	460,987	50,541	511,528
DEPRECIATION			
At 1 January 2021	111,472	43,412	154,884
Charge for year	7,455	5,408	12,863
At 31 December 2021	118,927	48,820	167,747
NET BOOK VALUE			
At 31 December 2021	342,060	1,721	343,781
At 31 December 2020	349,515	7,129	356,644

Freehold cost includes £249,795 spent on the construction of a toilet block in 2009, £105,942 on a further block in 2011 and £17,020 on improvements of Tone Cabin in 2020.

Land includes the Huish Woods campsite at its cost of £450 and Beacon Field at its cost (less donations) of £18,304. It also includes £49,232 spent in 2015 on concrete gabions to strengthen the banks of the access road to the Huish Woods campsite. No depreciation is charged as the market value of the land is in excess of its book value.

11. STOCKS

	2021 £	2020 £
Stocks	12,286	12,818

Blackdown District Scout Council

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Other debtors	172,507	170,588
Prepayments and accrued income	4,630	-
	<u>177,137</u>	<u>170,588</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Other loans (see note 14)	-	10,000
Trade creditors	2,932	3,781
Accruals and deferred income	3,660	3,860
Accrued expenses	-	311
	<u>6,592</u>	<u>17,952</u>

14. LOANS

An analysis of the maturity of loans is given below:

	2021	2020
	£	£
Amounts falling due within one year on demand:		
Other loans	-	10,000
	<u>-</u>	<u>10,000</u>

15. MOVEMENT IN FUNDS

	At 1.1.21	Net movement in funds	At 31.12.21
	£	£	£
Unrestricted funds			
General fund	409,616	(12,909)	396,707
Restricted funds			
Huish Woods development reserve	189,660	(340)	189,320
TOTAL FUNDS	<u>599,276</u>	<u>(13,249)</u>	<u>586,027</u>

Blackdown District Scout Council

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2021**

15. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	72,585	(85,494)	(12,909)
Restricted funds			
Huish Woods development reserve	-	(340)	(340)
	<u>72,585</u>	<u>(85,834)</u>	<u>(13,249)</u>
TOTAL FUNDS	<u>72,585</u>	<u>(85,834)</u>	<u>(13,249)</u>

Comparatives for movement in funds

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	422,674	(13,058)	409,616
Restricted funds			
Huish Woods development reserve	-	189,660	189,660
	<u>422,674</u>	<u>176,602</u>	<u>599,276</u>
TOTAL FUNDS	<u>422,674</u>	<u>176,602</u>	<u>599,276</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	77,625	(90,683)	(13,058)
Restricted funds			
Huish Woods development reserve	190,000	(340)	189,660
	<u>267,625</u>	<u>(91,023)</u>	<u>176,602</u>
TOTAL FUNDS	<u>267,625</u>	<u>(91,023)</u>	<u>176,602</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

15. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.20 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	422,674	(25,967)	396,707
Restricted funds			
Huish Woods development reserve	-	189,320	189,320
TOTAL FUNDS	<u>422,674</u>	<u>163,353</u>	<u>586,027</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	150,210	(176,177)	(25,967)
Restricted funds			
Huish Woods development reserve	190,000	(680)	189,320
TOTAL FUNDS	<u>340,210</u>	<u>(176,857)</u>	<u>163,353</u>

16. RELATED PARTY DISCLOSURES

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

Blackdown District Scout Council

Detailed Statement of Financial Activities for the Year Ended 31 December 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	29,500	27,034
Legacies	-	190,000
Membership fees	66,075	77,835
Membership fees payable	(53,943)	(64,691)
	<u>41,632</u>	<u>230,178</u>
Other trading activities		
Tangier shop income	9,933	4,659
Huish Woods shop income	3,594	3,225
	<u>13,527</u>	<u>7,884</u>
Investment income		
Camping & hall hire	14,507	9,488
Deposit account interest	222	698
	<u>14,729</u>	<u>10,186</u>
Charitable activities		
Explorer Scouts	1,599	3,763
District events & training	3	4,310
Huish Woods	1,095	11,304
	<u>2,697</u>	<u>19,377</u>
Total incoming resources	<u>72,585</u>	<u>267,625</u>
EXPENDITURE		
Raising donations and legacies		
Wages	11,364	29,514
Pensions	558	1,252
Rates and water	4,036	1,626
Insurance	5,012	795
Light and heat	5,062	5,161
Sundries	805	612
Carried forward	26,837	38,960

This page does not form part of the statutory financial statements

Blackdown District Scout Council

**Detailed Statement of Financial Activities
for the Year Ended 31 December 2021**

	2021 £	2020 £
Raising donations and legacies		
Brought forward	26,837	38,960
Repairs & maintenance	18,357	13,403
freehold property	7,455	7,455
plant & machinery	5,408	11,535
	58,057	71,353
Other trading activities		
Purchases - Tangier shop	7,777	4,883
Purchases - Huish Woods shop	2,230	2,211
Rent	1,460	1,260
	11,467	8,354
Charitable activities		
Explorer Scouts	153	363
District costs & training	126	2,875
Huish Woods	1,478	1,264
Ten Tors	20	962
	1,777	5,464
Support costs		
Management		
Telephone	321	1,066
Postage and stationery	484	-
Website and computer costs	519	308
Accountancy fees	2,245	2,467
Training	525	1,326
Cleaning	4,648	450
Travelling	92	-
Administrative support	4,506	-
Bank interest	344	235
	13,684	5,852
Governance costs		
Legal fees	849	-
	85,834	91,023
Net (expenditure)/income	(13,249)	176,602

This page does not form part of the statutory financial statements

Accounts

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2020
for
Blackdown District Scout Council**

Blackdown District Scout Council
Contents of the Financial Statements
for the Year Ended 31 December 2020

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 13
Detailed Statement of Financial Activities	14 to 15

Blackdown District Scout Council

Report of the Trustees for the Year Ended 31 December 2020

The trustees present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The aim of the Scout Association and this District 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. The method of achieving the aim of the Association and this District is by providing an enjoyable and attractive scheme of progressive training, based on the Scout Promise and Law and guided by adult leadership.

The Council meets the Charity Commission's public benefit criteria under both the advancement of education and the advancement of citizenship or community development headings.

ACHIEVEMENT AND PERFORMANCE

The achievements and performance for the year are set out in the bound document Blackdown District Scout Council Report 2020.

FINANCIAL REVIEW

Financial position

The Council made a surplus in the year of £176,602 (2019 : £26,964 Deficit) which has been reflected in the reserves.

Internal controls

The Council has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss.

Investment policy and objectives

The Council does not have sufficient funds to invest in longer term investments. All funds are therefore held in cash using only mainstream banks or building societies.

Reserves policy

It is the policy of the Charity to maintain unrestricted funds at a level which equates to approximately 12 months unrestricted expenditure.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Blackdown District Scout Council is a trust established under the rules of the Scout Association, which are common to all Districts. The Trustees are appointed in accordance with the Policy, Organisation and Rules of The Scout Association.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

305633

Blackdown District Scout Council

Report of the Trustees for the Year Ended 31 December 2020

Principal address

The District Commissioner
Tangier Scout and Guide Centre
Castle Street
Taunton
Somerset
TA1 4AS

Trustees

John Lewis
Shaun Dale Chairman
Marian Scott Assistant DC General Duties
Pam Gaines District Commissioner
David Johnson Honorary Treasurer
Phillip Bayles
Andrew Milsted District Explorer Scout Commissioner
Matthew Norman District Youth Commissioner
Sarah Milsted (appointed 21.7.20)
Steve Mitchell (appointed 21.7.20)
James Nelson (appointed 21.7.20)
Jenny Norman (appointed 21.7.20)
Laura Willetts (appointed 21.7.20)

Independent Examiner

Mr Kevin Parsons
FCCA
Cooper Associates Accountants Ltd
40 St James Buildings
St James Street
Taunton
Somerset
TA1 1JR

Bankers

National Westminster Bank, Taunton

President	Charlie Back
Vice Presidents	Cyril Bond Dorothy Bond Peter Bournier Sheila Bournier Babs Collins (Dec'd 5.4.20) Pat Hitchcock John Palmer

Blackdown District Scout Council

**Report of the Trustees
for the Year Ended 31 December 2020**

Approved by order of the board of trustees on 28 April 2021 and signed on its behalf by:

Shaun Dale - Trustee

Independent Examiner's Report to the Trustees of Blackdown District Scout Council

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

I report to the charity trustees on my examination of the accounts of Blackdown District Scout Council (the Trust) for the year ended 31 December 2020.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of FCCA which is one of the listed bodies.

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 Trust as required by section 130 of the 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.

Mr Kevin Parsons
FCCA
Cooper Associates Accountants Ltd
40 St James Buildings
St James Street
Taunton
Somerset
TA1 1JR

28 April 2021

Blackdown District Scout Council

Statement of Financial Activities for the Year Ended 31 December 2020

	Notes	Unrestricted funds £	Restricted fund £	2020 Total funds £	2019 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	40,178	190,000	230,178	17,581
Charitable activities					
Explorer Scouts		3,763	-	3,763	5,790
District events & training		4,310	-	4,310	4,054
Huish woods		11,304	-	11,304	11,917
Ten tors		-	-	-	4,092
Other trading activities	3	7,884	-	7,884	21,471
Investment income	4	10,186	-	10,186	45,517
Total		<u>77,625</u>	<u>190,000</u>	<u>267,625</u>	<u>110,422</u>
EXPENDITURE ON					
Raising funds	5	79,707	-	79,707	116,250
Charitable activities					
Explorer Scouts	6	473	-	473	2,396
District events & training		2,875	-	2,875	5,979
Huish woods		1,264	-	1,264	2,551
Ten tors		852	-	852	3,938
Other		<u>5,852</u>	<u>-</u>	<u>5,852</u>	<u>6,272</u>
Total		<u>91,023</u>	<u>-</u>	<u>91,023</u>	<u>137,386</u>
NET INCOME/(EXPENDITURE)		<u>(13,398)</u>	<u>190,000</u>	<u>176,602</u>	<u>(26,964)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		422,674	-	422,674	449,638
TOTAL FUNDS CARRIED FORWARD		<u>409,276</u>	<u>190,000</u>	<u>599,276</u>	<u>422,674</u>

The notes form part of these financial statements

Blackdown District Scout Council

Balance Sheet 31 December 2020

	Notes	Unrestricted funds £	Restricted fund £	2020 Total funds £	2019 Total funds £
FIXED ASSETS					
Tangible assets	10	339,624	17,020	356,644	356,789
CURRENT ASSETS					
Stocks	11	12,818	-	12,818	13,146
Debtors	12	-	170,540	170,540	-
Cash at bank and in hand		74,786	2,440	77,226	62,612
		<u>87,604</u>	<u>172,980</u>	<u>260,584</u>	<u>75,758</u>
CREDITORS					
Amounts falling due within one year	13	(17,952)	-	(17,952)	(9,873)
		<u>69,652</u>	<u>172,980</u>	<u>242,632</u>	<u>65,885</u>
NET CURRENT ASSETS					
		<u>69,652</u>	<u>172,980</u>	<u>242,632</u>	<u>65,885</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>409,276</u>	<u>190,000</u>	<u>599,276</u>	<u>422,674</u>
NET ASSETS		<u>409,276</u>	<u>190,000</u>	<u>599,276</u>	<u>422,674</u>
FUNDS	15				
Unrestricted funds				409,276	422,674
Restricted funds				190,000	-
TOTAL FUNDS				<u>599,276</u>	<u>422,674</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 28 April 2021 and were signed on its behalf by:

Pam Gaines - Trustee

David Johnson - Trustee

The notes form part of these financial statements

Blackdown District Scout Council

Notes to the Financial Statements for the Year Ended 31 December 2020

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- Straight line over 50 years
Plant and machinery	- 25% on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Blackdown District Scout Council

Notes to the Financial Statements - continued for the Year Ended 31 December 2020

2. DONATIONS AND LEGACIES

	2020	2019
	£	£
Donations	27,032	1,411
Legacies	190,000	-
Membership fees	77,837	78,918
Membership fees payable	(64,691)	(62,748)
	<u>230,178</u>	<u>17,581</u>

3. OTHER TRADING ACTIVITIES

	2020	2019
	£	£
Tangier shop income	4,659	15,334
Huish Woods shop income	3,225	6,137
	<u>7,884</u>	<u>21,471</u>

4. INVESTMENT INCOME

	2020	2019
	£	£
Camping & hall hire	9,488	44,469
Deposit account interest	698	1,048
	<u>10,186</u>	<u>45,517</u>

5. RAISING FUNDS

Raising donations and legacies

	2020	2019
	£	£
Staff costs	30,766	41,933
Rates and water	1,626	5,059
Insurance	795	3,584
Light and heat	5,161	6,775
Sundries	612	1,580
Repairs & maintenance	13,403	14,481
Depreciation	18,990	19,611
	<u>71,353</u>	<u>93,023</u>

Blackdown District Scout Council

Notes to the Financial Statements - continued for the Year Ended 31 December 2020

5. RAISING FUNDS - continued

Other trading activities

	2020	2019
	£	£
Purchases	7,094	20,574
Rent	1,260	2,653
	<u>8,354</u>	<u>23,227</u>
Aggregate amounts	<u>79,707</u>	<u>116,250</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £
Explorer Scouts	473
District events & training	2,875
Huish woods	1,264
Ten tors	852
	<u>5,464</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019.

Blackdown District Scout Council

Notes to the Financial Statements - continued for the Year Ended 31 December 2020

8. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2020	2019
Campsite staff	<u>2</u>	<u>3</u>

No employees received emoluments in excess of £60,000.

9. LEGACY

Huish Woods was named as a beneficiary of a Will during the year which states that funds are 'to be used for the benefit of the development of Huish Woods'. An amount of £190,000 has been paid to Headquarters and funds will be released if HQ are satisfied that the proposed projects meet the terms of the Will. The improvements to Tone Cabin and laundry room have been funded to date. These funds are recognised in full on page 5 and shown in a Restricted Fund

10. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Totals £
COST			
At 1 January 2020	443,967	48,715	492,682
Additions	<u>17,020</u>	<u>1,826</u>	<u>18,846</u>
At 31 December 2020	<u>460,987</u>	<u>50,541</u>	<u>511,528</u>
DEPRECIATION			
At 1 January 2020	104,017	31,876	135,893
Charge for year	<u>7,455</u>	<u>11,536</u>	<u>18,991</u>
At 31 December 2020	<u>111,472</u>	<u>43,412</u>	<u>154,884</u>
NET BOOK VALUE			
At 31 December 2020	<u>349,515</u>	<u>7,129</u>	<u>356,644</u>
At 31 December 2019	<u>339,950</u>	<u>16,839</u>	<u>356,789</u>

Freehold cost includes £249,795 spent on the construction of a toilet block in 2009, £105,942 on a further block in 2011 and £17,020 on improvements of Tone Cabin in 2020.

Land includes the Huish Woods campsite at its cost of £450 and Beacon Field at its cost (less donations) of £18,304. It also includes £49,232 spent in 2015 on concrete gabions to strengthen the banks of the access road to the Huish Woods campsite. No depreciation is charged as the market value of the land is in excess of its book value.

Blackdown District Scout Council

Notes to the Financial Statements - continued for the Year Ended 31 December 2020

11. STOCKS

	2020	2019
	£	£
Stocks	12,818	13,146

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Other debtors	170,540	-

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Other loans (see note 14)	10,000	-
Trade creditors	3,780	5,040
Accruals and deferred income	3,860	2,419
Accrued expenses	312	2,414
	17,952	9,873

14. LOANS

An analysis of the maturity of loans is given below:

	2020	2019
	£	£
Amounts falling due within one year on demand:		
Other loans	10,000	-

15. MOVEMENT IN FUNDS

	At 1.1.20	Net movement in funds	At 31.12.20
	£	£	£
Unrestricted funds			
General fund	422,674	(13,398)	409,276
Restricted funds			
Huish Woods development reserve	-	190,000	190,000
TOTAL FUNDS	422,674	176,602	599,276

Blackdown District Scout Council

Notes to the Financial Statements - continued for the Year Ended 31 December 2020

15. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	77,625	(91,023)	(13,398)
Restricted funds			
Huish Woods development reserve	190,000	-	190,000
TOTAL FUNDS	<u>267,625</u>	<u>(91,023)</u>	<u>176,602</u>

Comparatives for movement in funds

	At 1.1.19 £	Net movement in funds £	At 31.12.19 £
Unrestricted funds			
General fund	449,638	(26,964)	422,674
TOTAL FUNDS	<u>449,638</u>	<u>(26,964)</u>	<u>422,674</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	110,422	(137,386)	(26,964)
TOTAL FUNDS	<u>110,422</u>	<u>(137,386)</u>	<u>(26,964)</u>

Blackdown District Scout Council

Notes to the Financial Statements - continued for the Year Ended 31 December 2020

15. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.19 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	449,638	(40,362)	409,276
Restricted funds			
Huish Woods development reserve	-	190,000	190,000
TOTAL FUNDS	<u>449,638</u>	<u>149,638</u>	<u>599,276</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	188,047	(228,409)	(40,362)
Restricted funds			
Huish Woods development reserve	190,000	-	190,000
TOTAL FUNDS	<u>378,047</u>	<u>(228,409)</u>	<u>149,638</u>

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2020.

Blackdown District Scout Council

Detailed Statement of Financial Activities for the Year Ended 31 December 2020

	2020 £	2019 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	27,032	1,411
Legacies	190,000	-
Membership fees	77,837	78,918
Membership fees payable	(64,691)	(62,748)
	<u>230,178</u>	<u>17,581</u>
Other trading activities		
Tangier shop income	4,659	15,334
Huish Woods shop income	3,225	6,137
	<u>7,884</u>	<u>21,471</u>
Investment income		
Camping & hall hire	9,488	44,469
Deposit account interest	698	1,048
	<u>10,186</u>	<u>45,517</u>
Charitable activities		
Explorer Scouts	3,763	5,410
District events & training	4,310	4,054
Huish Woods	11,304	11,917
Ten Tors	-	4,472
	<u>19,377</u>	<u>25,853</u>
Total incoming resources	<u>267,625</u>	<u>110,422</u>
EXPENDITURE		
Raising donations and legacies		
Wages	29,514	40,753
Pensions	1,252	1,180
Rates and water	1,626	5,059
Insurance	795	3,584
Carried forward	33,187	50,576

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Blackdown District Scout Council

Detailed Statement of Financial Activities for the Year Ended 31 December 2020

	2020 £	2019 £
Raising donations and legacies		
Brought forward	33,187	50,576
Light and heat	5,161	6,775
Sundries	612	1,580
Repairs & maintenance	13,403	14,481
freehold property	7,455	7,115
plant & machinery	11,535	12,496
	<u>71,353</u>	<u>93,023</u>
Other trading activities		
Purchases - Tangier shop	4,883	15,057
Purchases - Huish Woods shop	2,211	5,517
Rent	1,260	2,653
	<u>8,354</u>	<u>23,227</u>
Charitable activities		
Explorer Scouts	363	2,396
District costs & training	2,875	5,979
Huish Woods	1,264	2,551
Ten Tors	962	3,938
	<u>5,464</u>	<u>14,864</u>
Support costs		
Management		
Telephone	1,066	2,091
Postage and stationery	-	863
Website and computer costs	308	240
Accountancy fees	2,467	2,455
Training	1,326	-
Cleaning	450	-
Bank interest	235	623
	<u>5,852</u>	<u>6,272</u>
Total resources expended	<u>91,023</u>	<u>137,386</u>
Net income/(expenditure)	<u><u>176,602</u></u>	<u><u>(26,964)</u></u>

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