

BRADFORD SOUTH DISTRICT SCOUT COUNCIL

England & Wales · Charity number 503169

Details

Status Registered

Legal form Other

Registered 1974-04-10

Register [View on the Charity Commission register](#)

Contact

Address District Office
C/O 20th Bfd Sth Scout Group
Scout Hut
Netherlands Avenue
Low Moor
Bradford
West Yorkshire
BD6 1EH

Phone 07843083050

Email hello@bradfordsouthscouts.org.uk

Website www.bradfordsouthscouts.org.uk

Activities

Objects: 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

Activities: Bradford South District Scout Council supports Scouting for young people aged 4 to 25 across the district. We provide governance, resources and training to local Scout Groups and volunteers. We promote personal development, leadership, active citizenship and skills for life through a fun, inclusive, youth-led, values-based programme aligned with Scout Association policies.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, Recreation, Other Charitable Purposes
- **Who:** Children/young People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** BRADFORD
- Bradford City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£106,142	£127,921	-	-
2024-03-31	£89,940	£87,782	-	-
2023-03-31	£112,163	£104,778	-	-
2022-03-31	£64,529	£68,135	-	-
2021-03-31	£54,185	£75,949	-	-

Trustees

Name	Role	Appointed
Angela Theabould		2023-07-17
Anthony David Petch		2025-09-30
Barry James Markey		2025-09-30
Ella Stevie Danielle Postings		2025-09-30
John Michael Holroyd		2024-07-04
Kevin Paul Horner		2019-07-15
Louise Margaret Carroll		2025-10-13
Michael James Lovatt		2023-07-17

BRADFORD SOUTH DISTRICT SCOUT COUNCIL

England & Wales - Charity number 503169

Accounts



Bradford South District Scout Council

Trustees Report and Accounts

Year Ended 31st March 2025

The Scout Association registration number 10001830

Charity registration number 503169

Bradford South District Scout Council

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Bradford South District Scout Council

Trustees Annual Report

Charity name Bradford South District Scout Council

Charity registration number 503169

Charities principal address
District Office
The Scout Headquarters
Netherlands Avenue
Low Moor
Bradford
BD6 1EH

Trustees at 31st March 2025

Angela Theabould	District Lead Volunteer
Kevin Horner	Chair
John Michael Holroyd	Elected
Michael Lovatt	Elected
Josephine Taylor	Elected
Elizabeth Shepherd	Elected

Bankers Lloyds Business Banking
25 Gresham Street
London
EC2V 7HN

Structure, Governance and Management

The District is a trust established under its rules which are common to all Scouts. The District's governing documents are those of The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and the Policy, Organisation and Rules of the Scout Association.

The Trustees are appointed in accordance with the Policy, Organisation and Rules of The Scout Association. The charity trustees are responsible for complying with all legislation applicable to charities. This includes the registration, keeping of accurate accounts and completing returns to the Charities Commission as appropriate.

The District is managed by the District Lead Volunteer and supported by the Trustee Board. The Trustees consists of Ex Officio members, Elected members and Nominated representatives of the District Scout Council.

The District Trustee Board exists to support the District Lead Volunteer in meeting the responsibilities of the appointment and is responsible for:

- The maintenance of District property;
- The raising of funds and the administration of District finances;
- The insurance of persons, property and equipment;
- District public occasions;
- Assisting in the recruitment of leaders and other adult support;
- Appointing any sub committees that may be required; and
- Appointing District Administrators and Advisors other than those who are elected.

Bradford South District Scout Council has a 50/50 joint ownership and responsibility for Blackhills Scout Campsite located at Wilsden, Bradford. The purpose of this facility is to support the development of Young People in adventure and challenging activities in line with the aims and objectives of The Scout Association. The accounts for this facility are available for review at the Annual General Meeting of Bradford South District Scouts.

Objectives and Aims

The objectives of the District are as a unit of The Scout Association.

The aim of The Scout Association is to promote the development of Young People in achieving their full physical, intellectual, social and spiritual potentials, as individuals, as responsible citizens and as members of their local, national and international communities. The method of achieving the Aim of the Association is by providing an enjoyable and attractive scheme of progressive training, based on the Scout Promise and Law and guided by adult leadership.

Bradford South District Scout Council

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.

Risk and Internal Control

The District Trustee Board has identified the major risks to which they believe the District is exposed. These have been reviewed and systems have been established to mitigate against them. The main areas of concern that have been identified are:

Damage to buildings, property and equipment. The District would request the use of buildings, property and equipment from neighbouring organisations such as, churches, community centres and other Scout Districts. Similar reciprocal arrangements exist with these organisations. The District has sufficient buildings and contents insurance in place to mitigate against permanent loss.

Injury to leaders, helpers, supporters and members. The District through annual membership fees contributes to The Scout Association's national accident insurance policy. Risk assessments are undertaken before all activities.

Reduced income from fund raising. The District is primarily reliant upon income from subscriptions and fundraising. The District does hold a reserve to ensure the continuity of activities should there be a major reduction in income. The Trustee Board could raise the value of subscriptions to increase the income to the District on an ongoing basis, either temporarily or permanently.

Reduction or the loss of leaders. The District is totally reliant upon volunteers to run and administer the activities of the District. If there was a reduction in the number of leaders to an unacceptable level in a particular section of the District as a whole, then there would have to be a contraction, consolidation or closure of a section. In the worst case scenario the complete closure of the District.

Reduction or loss of members. The District provides activities for all Young People aged 4 to 18. If there was a reduction in membership in a particular section or the District as a whole then there would have to be a contraction, consolidation or closure of a section. In the worst case scenario the complete closure of the District.

The District has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss. These include dual signatories for all payments both cheque and electronic and insurance policies to ensure that insurable risks are covered.

Achievements and Performance

Supported District and County events financially.

Supported with financial aid Young People and Leaders on local, national and international events.

Reserves Review

The District's policy on reserves is to hold sufficient funds in its bank accounts to continue the charitable activities of the District for at least one year should income and fundraising fall short. The District Trustee Board considers that the District should hold a cash sum sufficient to cover the annual running costs of the district's activities, expenditure on assets such as the minibus and reserves built over a 5 year period for replacement of such assets. This sum is currently estimated to be in the region of £10k at the start of the five year period rising to £35k at the end of each 5 year period.

The District held total unrestricted cash reserves of approximately £54,493 at the year end. This includes funds ring fenced for future asset replacement, funds ring fenced for future new groups and funds ring fenced to the normal operation of section activity programs and Explorer units. The District Trustee Board's normal available operating funds amount to approximately £22,714 at the year end, which includes funds allocated to budget spending during the financial year 25-26.

Investment Policy

The District's Income and Expenditure is small and as a consequence does not have sufficient funds to invest in longer term investments such as stocks and shares. The District has therefore adopted a low risk strategy to the investment of its funds. All funds are held in cash using only mainstream banks or building societies or The Scout Association's Short Term Investment Service.

The District Trustee Board regularly monitors the levels of bank balances, costs and interest rates received to ensure the District obtains maximum value and income from its banking arrangements. Occasionally this may involve using an account that requires a period of notice before funds may be withdrawn, but before doing so the District Trustee Board considers the District's cash flow requirements.

Transfer of Bankers

The District Trustee Board has completed a transfer of its bankers from a mixed portfolio including, HSBC, Virgin and Lloyds to a consolidated series of accounts held by Lloyds Banking Group.



Angela Theabould
District Lead Volunteer

30th September 2025



Kevin Horner
District Chair

30th September 2025

Independent Examiner's Report to the Trustees

I report to the trustees on my examination of the accounts of Bradford South District Scout Council for the year ended 31st March 2025.

Responsibilities and Basis of Report

As the charity's trustees you are responsible for the preparation of accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charities Commission under section 145(b) of the Act.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act
- Follow the procedures laid down in the general directions given by the Charities Commission (under section 145 (b) of the Charities Act), and
- State whether particular matters have come to my attention.

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;

- a) accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
- b) the accounts do not accord with those records.

I have no concerns and have come across no other matter in connection with my examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Nick Tindall
23 Bradshaw View
Queensbury
Bradford
BD13 2FF

30th September 2025

Bradford South District Scout Council

Statement of Financial Activities for Year Ended 31st March 2025

<u>Income - Unrestricted District Activities</u>	<u>Notes</u>	<u>2025</u>	<u>2024</u>
Group membership fees received	7	34,695	35,425
Low Moor Explorers membership fees received	6	770	981
Bedale Explorers membership fees received	6	1,320	1,581
Sale of badges	9	100	2,568
Programme Activity Income		4,677	3,356
Low Moor Explorers activity income	6	2,220	1,072
Bedale Explorers activity income	6	23,023	31,428
Charity fundraising income	4	-	-
Other income		588	253
District International trips income	5	-	10,417
Minibus rental income		3,320	2,860
Previous year's deferred income less prepayments		-	-
Profit on assett disposal		-	-
Total Income		70,713	89,940
<u>Expenditure - Unrestricted District Activities</u>			
Headquarters & County membership fees paid	7	35,381	32,411
Trustee & District team expenses	2	26	397
Badge stock purchased		-	823
Programme Activity Expenditure		4,650	3,580
Low Moor Explorers activity costs	6	736	1,512
Bedale Explorers activity costs	6	42,078	17,770
St Georges day & Remembrance day costs		-	392
District International trip costs	5	-	19,677
Training - Adult		145	-
Training - Young Leaders		42	-
Minibus running costs		1,777	1,564
Room / Venue Hire		525	1,112
Accountants Fees		-	-
Depreciation	3	6,755	6,754
Other district costs		412	406
Regulatory / Licence Fees		394	-
Charity fundraising donation	4	-	-
Assett Purchase	3	-	1,385
Total Expenditure		92,921	87,782
Net Income / Expenditure		- 22,208	2,158

Bradford South District Scout Council

Statement of Financial Activities Blackhills for Year Ended 31st March 2025

<u>Income - Restricted Blackhills Activities</u>	<u>Notes</u>	<u>2025</u>	<u>2024</u>
Blackhills Campsite Income	10 & 11	35,429	40,508
Total Income		35,429	40,508
<u>Expenditure - Restricted Blackhills Activities</u>			
Blackhills Campsite Expenditure	10 & 11	35,000	18,119
Depreciation Charge for the F/Y		2,880	2,867
Total Expenditure		37,880	18,119
Net Income / Expenditure		- 2,451	22,389

Bradford South District Scout Council

Balance Sheet as at 31st March 2025

	<u>Notes</u>	<u>2025</u>	<u>2024</u>
<u>Fixed Assets</u>			
Tangible Assets	3	831	7,586
Blackhills Land & Buildings 50% Value	10,11&12	1,145	4,025
<u>Current Assets</u>			
Stock of Badges	1 & 9	-	100
Debtors	7	1,000	-
Cash at Bank			
General - Lloyds		27,415	25,488
Minibus - Lloyds		14,299	12,756
International - Lloyds		1,131	1,131
Badges - Lloyds		-	1,279
Programme - Lloyds		2,867	2,840
Low Moor Explorers - Lloyds		4,469	2,982
Bedale Explorers - HSBC		-	3,283
Bedale Explorers - Lloyds		7,957	23,695
Cash in Hand			
General		-	-
Badges		-	-
Programme		-	-
Low Moor Explorers		7	10
Bedale Explorers		50	84
Blackhills 50% Cash at Bank and in Hand	10 & 11	134,636	134,208
<u>Total Current Assets</u>		<u>193,830</u>	<u>207,855</u>
<u>Liabilities</u>			
Creditors Falling Due Within One Year	7	-	-
Net Current Assets		<u>193,830</u>	<u>207,855</u>
Total Net Assets		<u>195,806</u>	<u>219,466</u>
Total Unrestricted District Funds		54,493	
Total Restricted District Funds	1 & 8	4,701	
Total Restricted 50% Blackhills Funds	10 & 11	134,636	

Approved on behalf of the District Trustee Board 30th September 2025



Kevin Horner - District Chair

Notes to the Accounts

1 Accounting Policies

The accounts have been prepared under the historical cost convention with items recognised at cost or transactional value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice; Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1st January 2015), the Charities Act 2011 and applicable regulations.

The financial statements are prepared on the historic cost basis of accounting. Both the current and comparative period cover 12 months. The accounts are prepared in £ sterling.

Income

All income is recognised once the charity has the entitlement to the income, there is sufficient certainty of receipt and the amount of income received 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 settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated to the applicable expenditure headings in the statement of financial activities. All support costs and governance costs are allocated against charitable activities.

Funds Accounting

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donar or ring fenced by the District Executive for a specific purpose. Restricted funds also includes fundraising and payments made by participants specifically for future International or UK District trips that would be refundable if those trips were cancelled. The District held £4,701 ring fenced start up grants for future new groups.

Stock

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

Tangible Fixed Assets

Depreciation is charged over 5 years on a straight line basis.

Bradford South District Scout Council

2 Trustees Expenses

None of the trustees received remuneration. District team expenses were reimbursed.

3 District Fixed Assets (Excluding Blackhills)

	Flags, Trophies & Equipment	Minibus	Total
Costs			
As at 1st April 2024	2,975	32,386	35,361
Acquisitions	-	-	-
Disposals	-	-	-
As at 31st March 2025	<u>2,975</u>	<u>32,386</u>	<u>35,361</u>
Depreciation			
As at 1st April 2024	1,867	25,908	27,775
Charge for the year	277	6,478	6,755
Eliminated on disposal	-	-	-
As at 31st March 2025	<u>2,144</u>	<u>32,386</u>	<u>34,530</u>
<u>Net Book Value</u>			
31st March 2025	<u>831</u>	<u>-</u>	<u>831</u>
31st March 2024	1,108	6,478	7,586

4 Charity Fundraising Income & Donation

During the financial year no Charity income was received into the District and no Charity donation was made. Charity fundraising has been taking place within Groups for the benefit of the Yorkshire Air Ambulance with Groups making direct donations to the Charity.

5 International Trips

Income within the financial year includes payments received into either the District or Bedale Explorers, from participants where the expenditure may not have taken place by the year end. Insurance has been arranged to protect the District against any variance between refunds to participants and any refunds received should trips have to be cancelled. Through careful budgeting it is expected that all trips will breakeven with any surplus being refunded to participants.

Bradford South District Scout Council

6 Explorer Units Membership Fees Received

Explorer Unit membership fees are shown deducted from the activity income to each unit and therefore are not shown as activity expenses for each unit to avoid double accounting.

7 Debtors / Creditors

Membership fees were received from all eleven Groups however one group was unable to settle their payment in full, a repayment arrangement has been agreed. Payment to West Yorkshire County Scouts was made in full by the end of the 24-25 financial year.

8 Future New Groups

The closure of 64th Bfd South Scout Group resulted in the transfer of £4,701 to District funds as per TSA procedure. The District Trustee Board have ring fenced these funds for start up grants to be made available for future new Scout Groups within the District.

9 Badges

All remaining stock of badges were sold during the financial year and all funds transferred to the main district account for utilisation in reducing annual District levy.

10 Blackhills Accounting

To comply with Charities Commission reporting requirements, the financial reporting of Blackhills Campsite, the 'Joint Venture' with Bradford North District, now shows 50% of the site Income, 50% of the site Expenditure, 50% of the Fixed asset (Building and Land) value and 50% of the Current asset (Cash/Bank) value within the District Year End Accounts. The values entered have been extracted from the independently examined Blackhills Year End Accounts to 31st March 2025, as presented by the Blackhills Management Committee to the both trustee boards and entered as 50% of the totals. As all Blackhills profit/loss and assets are ringfenced to the operation of the campsite, the income, expenditure, fixed assets and current assets of the site have been entered as 'Restricted' separate from the normal activities of the District.

11 Blackhills Year End Accounts Summary

Total Income in the F/Y - £70,858

Total Expenditure in the F/Y - £70,000

Total Depreciation Charge in the F/Y - £5,759

Total Fixed Assett value at the Y/E - £2,290

Total Current Assett value at the Y/E - £269,272

12 Blackhills Fixed Assets

The land element of the fixed asset value is entered in the balance sheet at the original purchase price in 1949, less the prorata value of the area of land that was subsequently sold in the 1996. The remainder of the 'owned' land was revalued during the 24-25 financial year at £300,000. The value will be adjusted on the 25-26 balance sheet to 50% of the updated valuation. The land asset value was not entered on the Blackhills Campsite balance sheet for the F/Y 23-24. This has been calculated and entered on both the 24-25 Blackhills Balance Sheet and the 24-25 District Balance Sheet - in the 2024 comparative figures to maintain consistency.

BRADFORD SOUTH DISTRICT SCOUT COUNCIL

England & Wales - Charity number 503169

Accounts



Bradford South District Scout Council

Trustees Report and Accounts

Year Ended 31st March 2024

The Scout Association registration number 10001830

Charity registration number 503169

Bradford South District Scout Council

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Bradford South District Scout Council

Trustees Annual Report

<u>Charity name</u>	Bradford South District Scout Council
<u>Charity registration number</u>	503169
<u>Charities principal address</u>	c/o 3 Sellerdale Avenue Wyke Bradford BD12 9LJ

Trustees during the year 1st April 2023 - 31st March 2024

Ex Officio

Nick Tindall	Chair	(until July 23)
Carey Dowson	Chair - Acting	(from July 23)
Hazel Chadwick	Secretary	
Nagib Bleem	Treasurer	(until July 23)
Cathy McBride	Treasurer	(from July 23)
Bev Dickinson	District Commissioner	(until July 23)
Ian Womersley	District Commissioner - Acting	(from July 23 - until March 2024)
Angela Theabould	District Lead Volunteer	(from March 2024)
Harrison Rushforth	District Youth Commissioner	(until Sept 23)

Nominated by the District Commissioner

Stephen Rawlinson	
Angela Theabould	(from July 23)
Elizabeth Shepherd	(from July 23)
Mick Lovatt	(from July 23)

Elected by the Scout Council

Cathy McBride	(until July 23)
Kevin Horner	
Andrew Walker	(until January 24)
Phil Chadwick	
Josie Taylor	

Bradford South District Scout Council

Structure, Governance and Management

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The District held total unrestricted cash reserves of approximately £46,429 at the year end. This includes funds ring fenced for future asset replacement, funds ring fenced for future new groups and funds ring fenced to the normal operation of section activity programs and Explorer units. The District Trustee Board's normal available operating funds amount to approximately £24,452 at the year end, which includes funds allocated to budget spending during the financial year 24-25.

Investment Policy

The District's Income and Expenditure is small and as a consequence does not have sufficient funds to invest in longer term investments such as stocks and shares. The District has therefore adopted a low risk strategy to the investment of its funds. All funds are held in cash using only mainstream banks or building societies or The Scout Association's Short Term Investment Service.

The District Trustee Board regularly monitors the levels of bank balances, costs and interest rates received to ensure the District obtains maximum value and income from its banking arrangements. Occasionally this may involve using an account that requires a period of notice before funds may be withdrawn, but before doing so the District Trustee Board considers the District's cash flow requirements.

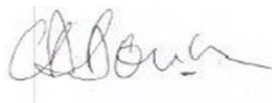
Plans for Future Periods

The District Trustee Board has almost completed a transfer of its bankers from a mixed portfolio including, HSBC, Virgin and Lloyds to a consolidated series of nine accounts held by Lloyds Banking Group. It is anticipated that this will be completed within Q3 of the financial year 24-25.



Angela Theabould
District Lead Volunteer

4th July 2024



Carey Dowson
District Chair - Acting

4th July 2024

Independent Examiner's Report to the Trustees

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Responsibilities and Basis of Report

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It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act
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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;

- a) accounting records were not kept in respect of the Charity as required by section 130 of the Act;
- or
- b) the accounts do not accord with those records.

I have no concerns and have come across no other matter in connection with my examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



N Tindall
23 Bradshaw View
Queensbury
Bradford
BD13 2FF

4th July 2024

Bradford South District Scout Council

Statement of Financial Activities for Year Ended 31st March 2024

<u>Income</u>	<u>Notes</u>	<u>2024</u>	<u>2023</u>
Group membership fees received	7	35,425	34,240
Low Moor Explorers membership fees received	6	981	696
Bedale Explorers membership fees received	6	1,581	1,605
Sale of badges	9	2,568	2,663
District activity income		-	826
Beavers activity income	10	-	3,436
Cubs activity income	10	-	6,700
Scouts activity income (2024 All Programme)	10	3,356	5,049
Low Moor Explorers activity income	6	1,072	1,552
Bedale Explorers activity income	6	31,428	15,390
Charity fundraising income	4	-	-
Other income	1	253	250
District International trips income	5	10,417	38,133
Minibus rental income		2,860	1,625
Previous year's deferred income less prepayments		-	-
Profit on assett disposal		-	-
Total Income		89,940	112,163
 <u>Expenditure</u>			
Headquarters & County membership fees paid	7	32,411	29,711
Trustee & District team expenses	2	397	178
Badge stock purchased	9	823	2,179
District activity costs		404	419
Beavers activity costs	10	-	3,349
Cubs activity costs	10	-	6,110
Scouts activity costs (2024 All Programme)	10	3,176	13,290
Low Moor Explorers activity costs	6	1,512	1,168
Bedale Explorers activity costs	6	17,770	12,063
St Georges day & Remembrance day costs		392	345
District International trip costs	5	19,677	27,468
Minibus running costs		1,564	1,499
Room hire (2024 inc AGM 23 Costs)		1,112	40
Accountants Fees		-	-
Depreciation	3	6,754	6,477
Other district costs		406	481
Charity fundraising donation	4	-	-
Assett Purchase	3	1,385	-
Total Expenditure		87,782	104,778
 Net Income / Expenditure		2,158	7,386

Bradford South District Scout Council

Balance Sheet as at 31st March 2024

	<u>Notes</u>	<u>2024</u>	<u>2023</u>
<u>Fixed Assets</u>			
Tangible Assets	3	7,586	12,955
<u>Current Assets</u>			
Stock of Badges	1 & 9	100	4,525
Debtors	7	-	-
Cash at Bank			
General - Lloyds	1	25,488	30,472
Minibus - Lloyds		12,756	960
International - Lloyds	1 & 5	1,131	9,391
Badges - Virgin Money		-	3,135
Badges - Lloyds		1,279	99
Beavers - Lloyds	10	-	632
Cubs - Lloyds	10	-	764
Scouts - Lloyds	10	2,840	1,809
Low Moor Explorers - Lloyds		2,982	3,406
Bedale Explorers - HSBC	1 & 5	3,283	3,308
Bedale Explorers - Lloyds	1 & 5	23,695	10,012
Cash in Hand			
General		-	228
Badges		-	296
Scouts		-	13
Low Moor Explorers		10	25
Bedale Explorers		84	84
<u>Total Current Assets</u>		<u>73,647</u>	<u>69,160</u>
<u>Liabilities</u>			
Creditors Falling Due Within One Year	7	-	-
Net Current Assets		<u>73,647</u>	<u>69,160</u>
Total Net Assets		<u>81,233</u>	<u>82,115</u>
Total Unrestricted Funds		46,429	40,427
Total Restricted Funds	1 & 8	27,118	24,207

Approved on behalf of the District Trustee Board 4th July 2024



Carey Dowson - District Chair (Acting)

Notes to the Accounts

1 Accounting Policies

The accounts have been prepared under the historical cost convention with items recognised at cost or transactional value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice; Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1st January 2015), the Charities Act 2011 and applicable regulations.

The financial statements are prepared on the historic cost basis of accounting. Both the current and comparative period cover 12 months. The accounts are prepared in £ sterling.

Income

All income is recognised once the charity has the entitlement to the income, there is sufficient certainty of receipt and the amount of income received 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 settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated to the applicable expenditure headings in the statement of financial activities. All support costs and governance costs are allocated against charitable activities.

Funds Accounting

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or ring fenced by the District Executive for a specific purpose. Restricted funds also includes fundraising and payments made by participants specifically for future International or UK District trips that would be refundable if those trips were cancelled. At the year end the district held International trip funds amounting to £22,417 (2024 Kandersteg Explorer trip held in the Bedale Explorer bank accounts), that would be either refundable if the trip was cancelled, or were fundraised specifically for these trips, as well as £4,701 ring fenced start up grants for future new groups.

Stock

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

Tangible Fixed Assets

Depreciation is charged over 5 years on a straight line basis.

Bradford South District Scout Council

2 Trustees Expenses

None of the trustees received remuneration. District team expenses were reimbursed.

3 Fixed Assets

	Flags, Trophies & Equipment	Minibus	Total
Costs			
As at 1st April 2023	1,590	32,386	33,976
Acquisitions	1,385	-	1,385
Disposals	-	-	-
As at 31st March 2024	<u>2,975</u>	<u>32,386</u>	<u>35,361</u>
Depreciation			
As at 1st April 2023	1,590	19,431	21,021
Charge for the year	277	6,477	6,754
Eliminated on disposal	-	-	-
As at 31st March 2023	<u>1,867</u>	<u>25,908</u>	<u>27,775</u>
<u>Net Book Value</u>			
31st March 2024	<u>1,108</u>	<u>6,478</u>	<u>7,586</u>
31st March 2023	-	12,955	12,955

4 Charity Fundraising Income & Donation

During the financial year no Charity income was received into the District and no Charity donation was made. Charity fundraising has been taking place within Groups for the benefit of the Yorkshire Air Ambulance with Groups making direct donations to the Charity.

5 District International Trips

Income within the financial year includes payments received into the District from participants where the expenditure may not have taken place by the year end. Insurance has been arranged to protect the District against any variance between refunds to participants and any refunds received should trips have to be cancelled. Through careful budgeting it is expected that all trips will breakeven with any surplus being refunded to participants.

Bradford South District Scout Council

6 Explorer Units Membership Fees Received

Explorer Unit membership fees are shown deducted from the activity income to each unit and therefore are not shown as activity expenses for each unit to avoid double accounting.

7 Debtors / Creditors

Membership fees were received from all eleven Groups and payment to West Yorkshire County Scouts was made by the end of the 23-24 financial year

8 Future New Groups

The closure of 64th Bfd South Scout Group resulted in the transfer of £4,701 to District funds as per TSA procedure. The District Trustee Board have ring fenced these funds for start up grants to be made available for future new Scout Groups within the District.

9 Badges

During the financial year the District Trustee Board took the decision to cease the sale of badges, consequently remaining stock was disposed of at a reduced sales value. A small number of badges were held by another party on a donation when sold basis. The stock valuation at the year end represents the value realised after the financial year end .

10 Beaver, Cub & Scout Activities

During the financial year the District Trustee Board took the decision to cease operating separate accounts for each of Beavers, Cubs & Scouts sections. Funds previously held in the Beaver & Cub accounts have now been transferred to the Scout section account for use by the new multi-section Programme Team for the operation of District run activities for all sections from Squirrels to Scouts. The Beaver and Cub bank accounts will be closed in the 24-25 financial year.

BRADFORD SOUTH DISTRICT SCOUT COUNCIL

England & Wales - Charity number 503169

Accounts



Bradford South District Scout Council

Trustees Report and Accounts

Year Ended 31st March 2023

The Scout Association registration number 10001830

Charity registration number 503169

Bradford South District Scout Council

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Bradford South District Scout Council

Trustees Annual Report

Charity name Bradford South District Scout Council

Charity registration number 503169

Charities principal address c/o 18 Grange Drive
Allerton
Bradford
BD15 7RZ

Trustees during the year 1st April 2022 - 31st March 2023

Ex Officio

Nick Tindall	Chair
Hazel Chadwick	Secretary
Nagib Bleem	Treasurer
Bev Dickinson	District Commissioner
Harrison Rushforth	District Youth Commissioner

Nominated by the District Commissioner

Stephen Rawlinson	(from July 22)
Phil Chadwick	
Josie Taylor	

Elected by the Scout Council

Cathy McBride	(from July 22)
Kevin Horner	
Andrew Walker	

Bradford South District Scout Council

Structure, Governance and Management

The District is a trust established under its rules which are common to all Scouts. The District's governing documents are those of The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and the Policy, Organisation and Rules of the Scout Association.

The Trustees are appointed in accordance with the Policy, Organisation and Rules of The Scout Association. The charity trustees are responsible for complying with all legislation applicable to charities. This includes the registration, keeping of accurate accounts and completing returns to the Charities Commission as appropriate.

The District is managed by the District Commissioner and supported by the Executive Committee. The Committee consists of Ex Officio members, Elected members and Nominated representatives of the District Scout Council.

The District Executive Committee exists to support the District Commissioner in meeting the responsibilities of the appointment and is responsible for:

- The maintenance of District property;
- The raising of funds and the administration of District finances;
- The insurance of persons, property and equipment;
- District public occasions;
- Assisting in the recruitment of leaders and other adult support;
- Appointing any sub committees that may be required; and
- Appointing District Administrators and Advisors other than those who are elected.

Bradford South District Scout Council has a 50/50 joint ownership and responsibility for Blackhills Scout Campsite located at Wilsden, Bradford. The purpose of this facility is to support the development of Young People in adventure and challenging activities in line with the aims and objectives of The Scout Association. The accounts for this facility are available for review at the Annual General Meeting of Bradford South District Scouts.

Objectives and Aims

The objectives of the District are as a unit of The Scout Association.

The aim of The Scout Association is to promote the development of Young People in achieving their full physical, intellectual, social and spiritual potentials, as individuals, as responsible citizens and as members of their local, national and international communities. The method of achieving the Aim of the Association is by providing an enjoyable and attractive scheme of progressive training, based on the Scout Promise and Law and guided by adult leadership.

Bradford South District Scout Council

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.

Risk and Internal Control

The District Executive Committee has identified the major risks to which they believe the District is exposed. These have been reviewed and systems have been established to mitigate against them. The main areas of concern that have been identified are:

Damage to buildings, property and equipment. The District would request the use of buildings, property and equipment from neighbouring organisations such as, churches, community centres and other Scout Districts. Similar reciprocal arrangements exist with these organisations. The District has sufficient buildings and contents insurance in place to mitigate against permanent loss.

Injury to leaders, helpers, supporters and members. The District through annual membership fees contributes to The Scout Association's national accident insurance policy. Risk assessments are undertaken before all activities.

Reduced income from fund raising. The District is primarily reliant upon income from subscriptions and fundraising. The District does hold a reserve to ensure the continuity of activities should there be a major reduction in income. The Committee could raise the value of subscriptions to increase the income to the District on an ongoing basis, either temporarily or permanently.

Reduction or the loss of leaders. The District is totally reliant upon volunteers to run and administer the activities of the District. If there was a reduction in the number of leaders to an unacceptable level in a particular section of the District as a whole, then there would have to be a contraction, consolidation or closure of a section. In the worst case scenario the complete closure of the District.

Reduction or loss of members. The District provides activities for all Young People aged 4 to 18. If there was a reduction in membership in a particular section or the District as a whole then there would have to be a contraction, consolidation or closure of a section. In the worst case scenario the complete closure of the District.

The District has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss. These include dual signatories for all payments both cheque and electronic and insurance policies to ensure that insurable risks are covered.

Achievements and Performance

Supported District and County events financially.

Supported with financial aid Young People and Leaders on local, national and international events.

Bradford South District Scout Council

Reserves Review

The District's policy on reserves is to hold sufficient funds in its bank accounts to continue the charitable activities of the District for at least one year should income and fundraising fall short. The District Executive Committee considers that the District should hold a cash sum sufficient to cover the annual running costs of the district's activities, expenditure on assets such as the minibus and reserves built over a 5 year period for replacement of such assets. This sum is currently estimated to be in the region of £10k at the start of the five year period rising to £35k at the end of each 5 year period.

The District held total unrestricted cash reserves of approximately £40.4k at the year end. This includes funds ring fenced for future asset replacement and funds ring fenced to the normal operation of section activity programs and Explorer units. The District Executive normal available operating funds amount to approximately £11.9k at the year end.

Investment Policy

The District's Income and Expenditure is small and as a consequence does not have sufficient funds to invest in longer term investments such as stocks and shares. The District has therefore adopted a low risk strategy to the investment of its funds. All funds are held in cash using only mainstream banks or building societies or The Scout Association's Short Term Investment Service.

The District Executive regularly monitors the levels of bank balances, costs and interest rates received to ensure the District obtains maximum value and income from its banking arrangements. Occasionally this may involve using an account that requires a period of notice before funds may be withdrawn, but before doing so the District Executive considers the District's cash flow requirements.

Plans for Future Periods

The District Executive has almost completed a transfer of its bankers from a mixed portfolio including, HSBC, Virgin and Lloyds to a consolidated series of nine accounts held by Lloyds Banking Group. It is anticipated that this will be completed within Q1 of 2023-24



Nagib Bleem
District Treasurer

17th July 2023



Nick Tindall
District Chair

17th July 2023

Independent Examiner's Report to the Trustees

I report to the trustees on my examination of the accounts of Bradford South District Scout Council for the year ended 31st March 2023.

Responsibilities and Basis of Report

As the charity's trustees you are responsible for the preparation of accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charities Commission under section 145(b) of the Act.

It is my responsibility to:

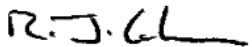
- Examine the accounts under section 145 of the Charities Act
- Follow the procedures laid down in the general directions given by the Charities Commission (under section 145 (b) of the Charities Act), and
- State whether particular matters have come to my attention.

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;

- a) accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
- b) the accounts do not accord with those records.

I have no concerns and have come across no other matter in connection with my examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Richard Gibson MAAT
Quality Business Services (Yorkshire) Ltd
20 High Street
Queensbury
Bradford
BD13 2PA

17th July 2023

Bradford South District Scout Council

Statement of Financial Activities for Year Ended 31st March 2023

<u>Income</u>	<u>Notes</u>	<u>2023</u>	<u>2022</u>
Group membership fees received	7	34,240	28,356
Low Moor Explorers membership fees received	6	696	561
Bedale Explorers membership fees received	6	1,605	1,581
Sale of badges		2,663	2,785
District activity income		826	-
Beavers activity income		3,436	-
Cubs activity income		6,700	-
Scouts activity income		5,049	15,880
Low Moor Explorers activity income	6	1,552	890
Bedale Explorers activity income	6	15,390	8,597
Charity fundraising income	4	-	198
Other income	1	250	4,491
District International trips income	5	38,133	830
Minibus rental income		1,625	360
Previous year's deferred income less prepayments		-	-
Profit on asset disposal		-	-
Total Income		112,163	64,529
<u>Expenditure</u>			
Headquarters & County membership fees paid	7	29,711	23,920
Trustee & District team expenses	2	178	-
Badge stock purchased		2,179	2,099
District activity costs		419	-
Beavers activity costs		3,349	-
Cubs activity costs		6,110	-
Scouts activity costs		13,290	9,177
Low Moor Explorers activity costs	6	1,168	1,936
Bedale Explorers activity costs	6	12,063	9,206
St Georges day & Remembrance day costs		345	20
District International trip costs	5	27,468	4,544
Minibus running costs		1,499	1,423
Room hire		40	80
Accountants Fees		-	60
Depreciation		6,477	6,477
Other district costs		481	314
Charity fundraising donation	4	-	8,879
Total Expenditure		104,778	68,135
Net Income / Expenditure		7,386	- 3,606

Bradford South District Scout Council

Balance Sheet as at 31st March 2023

	<u>Notes</u>	<u>2023</u>	<u>2022</u>
<u>Fixed Assets</u>			
Tangible Assets	3	<u>12,955</u>	<u>19,432</u>
<u>Current Assets</u>			
Stock of Badges	1	4,525	4,448
Debtors	7	-	-
Cash at Bank			
General - Lloyds	1	30,472	22,216
Minibus - Lloyds		960	835
International - Lloyds	1 & 5	9,391	540
Badges - Virgin Money		3,135	2,629
Badges - Lloyds		99	-
Beavers - Lloyds		632	546
Cubs - Lloyds		764	174
Scouts - Lloyds		1,809	10,063
Low Moor Explorers - Lloyds		3,406	3,006
Bedale Explorers - HSBC	1	3,308	4,965
Bedale Explorers - Lloyds	1	10,012	4,966
Cash in Hand			
General		228	228
Badges		296	437
Scouts		13	-
Low Moor Explorers		25	20
Bedale Explorers		84	146
<u>Total Current Assets</u>		<u>69,160</u>	<u>55,219</u>
<u>Liabilities</u>			
Creditors Falling Due Within One Year	7	-	-
Net Current Assets		<u>69,160</u>	<u>55,219</u>
Total Net Assets		<u>82,115</u>	<u>74,651</u>
Total Unrestricted Funds		40,427	32,693
Total Restricted Funds	1 & 8	24,207	18,078



Nick Tindall - District Chair

Approved on behalf of the District Executive Committee
17th July 2023

Notes to the Accounts

1 Accounting Policies

The accounts have been prepared under the historical cost convention with items recognised at cost or transactional value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice; Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1st January 2015), the Charities Act 2011 and applicable regulations.

The financial statements are prepared on the historic cost basis of accounting. Both the current and comparative period cover 12 months. The accounts are prepared in £ sterling.

Income

All income is recognised once the charity has the entitlement to the income, there is sufficient certainty of receipt and the amount of income received 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 settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated to the applicable expenditure headings in the statement of financial activities. All support costs and governance costs are allocated against charitable activities.

Funds Accounting

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or ring fenced by the District Executive for a specific purpose. Restricted funds also includes fundraising and payments made by participants specifically for future International or UK District trips that would be refundable if those trips were cancelled. At the year end the district held International trip funds amounting to £19,716 (£7,597 Kandersteg held in the Bedale Explorer bank accounts & £12,119 Haarlem held in the International account), that would be either refundable if the trip was cancelled, or were fundraised specifically for these trips, as well as £4,491 ring fenced start up grants for future new groups.

Stock

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

Tangible Fixed Assets

Depreciation is charged over 5 years on a straight line basis.

Bradford South District Scout Council

2 Trustees Expenses

None of the trustees received remuneration. District team expenses were reimbursed.

3 Fixed Assets

	Flags, Trophies & Equipment	Minibus	Total
Costs			
As at 1st April 2022	1,590	32,386	33,976
Acquisitions	-	-	-
Disposals	-	-	-
As at 31st March 2023	<u>1,590</u>	<u>32,386</u>	<u>33,976</u>
Depreciation			
As at 1st April 2022	1,590	12,954	14,544
Charge for the year	-	6,477	6,477
Eliminated on disposal	-	-	-
As at 31st March 2023	<u>1,590</u>	<u>19,431</u>	<u>21,021</u>
<u>Net Book Value</u>			
31st March 2023	<u>-</u>	<u>12,955</u>	<u>12,955</u>
31st March 2022	-	19,432	19,432

4 Charity Fundraising Income & Donation

During the financial year no Charity income was received into the District and no Charity donation was made. Charity fundraising has been taking place within Groups for the benefit of the Yorkshire Air Ambulance with Groups making direct donations to the Charity.

5 District International Trips

Income within the financial year includes payments received into the District from participants where the expenditure may not have taken place by the year end. Insurance has been arranged to protect the District against any variance between refunds to participants and any refunds received should trips have to be cancelled. Through careful budgeting it is expected that all trips will breakeven with any surplus being refunded to participants.

Bradford South District Scout Council

6 Explorer Units Membership Fees Received

Explorer Unit membership fees are shown deducted from the activity income to each unit and therefore are not shown as activity expenses for each unit to avoid double accounting.

7 Debtors / Creditors

Membership fees were received from all eleven Groups and payment to West Yorkshire County Scouts was made by the end of the 22-23 financial year

8 Future New Groups

The closure of 64th Bfd South Scout Group resulted in the transfer of £4,491 to District funds as per TSA procedure. The District Exec have ring fenced these funds for start up grants to be made available for future new Scout Groups within the District.

BRADFORD SOUTH DISTRICT SCOUT COUNCIL

England & Wales - Charity number 503169

Accounts



Bradford South District Scout Council

Trustees Report and Accounts

Year Ended 31st March 2022

The Scout Association registration number 10001830

Charity registration number 503169

Bradford South District Scout Council

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Bradford South District Scout Council

Trustees Annual Report

Charity name Bradford South District Scout Council

Charity registration number 503169

Charities principal address c/o 18 Grange Drive
Allerton
Bradford
BD15 7RZ

Trustees during the year 1st April 2021 - 31st March 2022

Ex Officio

Nick Tindall	Chair	
Ian Womersley	District Commissioner	(until August 21)
Bev Dickinson	District Commissioner	(from August 21)
Gill Tindall	Secretary	(until July 21)
Hazel Chadwick	Secretary	(from July 21)
Nagib Bleem	Treasurer	

Nominated by the District Commissioner

Tracey Sherrard	(until July 21)
Phil Chadwick	
Josie Taylor	

Elected by the Scout Council

Kelly Moorhouse	(until July 21)
Clive Walton	(until July 21)
Kevin Horner	
Andrew Walker	(from July 21)

Bradford South District Scout Council

Structure, Governance and Management

The District is a trust established under its rules which are common to all Scouts. The District's governing documents are those of The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and the Policy, Organisation and Rules of the Scout Association.

The Trustees are appointed in accordance with the Policy, Organisation and Rules of The Scout Association. The charity trustees are responsible for complying with all legislation applicable to charities. This includes the registration, keeping of accurate accounts and completing returns to the Charities Commission as appropriate.

The District is managed by the District Commissioner and supported by the Executive Committee. The Committee consists of Ex Officio members, Elected members and Nominated representatives of the District Scout Council.

The District Executive Committee exists to support the District Commissioner in meeting the responsibilities of the appointment and is responsible for:

- The maintenance of District property;
- The raising of funds and the administration of District finances;
- The insurance of persons, property and equipment;
- District public occasions;
- Assisting in the recruitment of leaders and other adult support;
- Appointing any sub committees that may be required; and
- Appointing District Administrators and Advisors other than those who are elected.

Bradford South District Scout Council has a 50/50 joint ownership and responsibility for Blackhills Scout Campsite located at Wilsden, Bradford. The purpose of this facility is to support the development of Young People in adventure and challenging activities in line with the aims and objectives of The Scout Association. The accounts for this facility are available for review at the Annual General Meeting of Bradford South District Scouts.

Objectives and Aims

The objectives of the District are as a unit of The Scout Association.

The aim of The Scout Association is to promote the development of Young People in achieving their full physical, intellectual, social and spiritual potentials, as individuals, as responsible citizens and as members of their local, national and international communities. The method of achieving the Aim of the Association is by providing an enjoyable and attractive scheme of progressive training, based on the Scout Promise and Law and guided by adult leadership.

Bradford South District Scout Council

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.

Risk and Internal Control

The District Executive Committee has identified the major risks to which they believe the District is exposed. These have been reviewed and systems have been established to mitigate against them. The main areas of concern that have been identified are:

Damage to buildings, property and equipment. The District would request the use of buildings, property and equipment from neighbouring organisations such as, churches, community centres and other Scout Districts. Similar reciprocal arrangements exist with these organisations. The District has sufficient buildings and contents insurance in place to mitigate against permanent loss.

Injury to leaders, helpers, supporters and members. The District through annual membership fees contributes to The Scout Association's national accident insurance policy. Risk assessments are undertaken before all activities.

Reduced income from fund raising. The District is primarily reliant upon income from subscriptions and fundraising. The District does hold a reserve to ensure the continuity of activities should there be a major reduction in income. The Committee could raise the value of subscriptions to increase the income to the District on an ongoing basis, either temporarily or permanently.

Reduction or the loss of leaders. The District is totally reliant upon volunteers to run and administer the activities of the District. If there was a reduction in the number of leaders to an unacceptable level in a particular section of the District as a whole, then there would have to be a contraction, consolidation or closure of a section. In the worst case scenario the complete closure of the District.

Reduction or loss of members. The District provides activities for all Young People aged 6 to 18. If there was a reduction in membership in a particular section or the District as a whole then there would have to be a contraction, consolidation or closure of a section. In the worst case scenario the complete closure of the District.

The District has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss. These include dual signatories for all payments both cheque and electronic and insurance policies to ensure that insurable risks are covered.

Achievements and Performance

Supported District and County events financially.

Supported with financial aid Young People and Leaders on local, national and international events.

Bradford South District Scout Council

Reserves Review

The District's policy on reserves is to hold sufficient funds in the bank to continue the charitable activities of the District for at least one year should income and fundraising fall short. The District Executive Committee considers that the District should hold a cash sum sufficient to cover the annual running costs of the district's activities, expenditure on assets such as the minibus and reserves built over a 5 year period for replacement of such assets. This sum is currently estimated to be in the region of £10k at the start of the five year period rising to £35k at the end of each 5 year period.

The District Executive held unrestricted cash reserves of approximately £23k at the end of the year. This is above the level required for operating expenses, however funds ring fenced for future asset replacement are included in this amount.

Investment Policy

The District's Income and Expenditure is small and as a consequence does not have sufficient funds to invest in longer term investments such as stocks and shares. The District has therefore adopted a low risk strategy to the investment of its funds. All funds are held in cash using only mainstream banks or building societies or The Scout Association's Short Term Investment Service.

The District Executive regularly monitors the levels of bank balances, costs and interest rates received to ensure the District obtains maximum value and income from its banking arrangements. Occasionally this may involve using an account that requires a period of notice before funds may be withdrawn, but before doing so the District Executive considers the District's cash flow requirements.

Plans for Future Periods

The District Executive has almost completed a transfer of its bankers from a mixed portfolio including, HSBC, Barclays, Yorkshire and Lloyds to a consolidated series of nine accounts held by Lloyds Banking Group. This process was delayed by Covid-19 restrictions, however it is anticipated that this will be completed within Q2 of the financial year 22-23

Covid-19

2020-22 has been an extraordinary two years for all Charities with normal financial patterns been thrown into disarray. The Statement of Financial Activities shown on page 8 are therefore very different from pre-Pandemic financial years and comparisons cannot be made. The District took delivery of a brand new minibus in August 2020 as commitment had been made prior to Covid-19 restrictions. This asset has been unable to generate income as in previous years to cover its operating costs, however this is expected to improve during 2022-23



Nagib Bleem
District Treasurer

18th July 2022



Nick Tindall
District Chair

18th July 2022

Bradford South District Scout Council

Independent Examiner's Report to the Trustees

I report to the trustees on my examination of the accounts of Bradford South District Scout Council for the year ended 31st March 2022.

Responsibilities and Basis of Report

As the charity's trustees you are responsible for the preparation of accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charities Commission under section 145(b) of the Act.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act
- Follow the procedures laid down in the general directions given by the Charities Commission (under section 145 (b) of the Charities Act), and
- State whether particular matters have come to my attention.

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;

- a) accounting records were not kept in respect of the Charity as required by section 130 of the Act;
- or
- b) the accounts do not accord with those records.

I have no concerns and have come across no other matter in connection with my examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Richard Gibson MAAT
Quality Business Services (Yorkshire) Ltd
20 High Street
Queensbury
Bradford
BD13 2PA

18th July 2022

Bradford South District Scout Council

Statement of Financial Activities for Year Ended 31st March 2022

<u>Income</u>	<u>Notes</u>	<u>2022</u>	<u>2021</u>
Group capitation received		28,356	22,500
Low Moor Explorers capitation received	6	561	-
Bedale Explorers capitation received	6	1,581	-
Sale of badges		2,785	1,088
District activity income		-	-
Beavers activity income		-	-
Cubs activity income		-	-
Scouts activity income		15,880	-
Low Moor Explorers activity income		890	147
Bedale Explorers activity income		8,597	8,729
Charity fundraising income	4	198	4,353
Other income	1 & 8	4,491	120
District International trips income		830	17,248
Minibus rental income		360	-
Previous year's deferred income less prepayments		-	-
Profit on asset disposal		-	-
Total Income		64,529	54,185
<u>Expenditure</u>			
Headquarters & County capitation paid		23,920	19,600
Trustee & District team expenses	2	-	-
Badge stock purchased		2,099	734
District activity costs		-	-
Beavers activity costs		-	140
Cubs activity costs		-	60
Scouts activity costs		9,177	-
Low Moor Explorers activity costs		1,936	918
Bedale Explorers activity costs		9,206	19,242
St Georges day & Remembrance day costs		20	-
District International trip costs	5	4,544	26,669
Minibus running costs		1,423	1,614
Room hire		80	191
Accountants Fees		60	60
Depreciation		6,477	6,582
Other district costs		314	137
Charity fundraising donation	4	8,879	-
Total Expenditure		68,135	75,947
Net Income / Expenditure		- 3,606	- 21,762

Bradford South District Scout Council

Balance Sheet as at 31st March 2022

	<u>Notes</u>	<u>2022</u>	<u>2021</u>
<u>Fixed Assets</u>			
Tangible Assets	3	<u>19,432</u>	<u>25,909</u>
<u>Current Assets</u>			
Stock of Badges	1	4,448	4,328
Debtors	7	-	1,040
Cash at Bank			
General - Lloyds		22,216	24,077
Minibus - Lloyds		835	897
International - Lloyds	1	540	440
Badges - Virgin Money		2,629	2,256
Beavers - Lloyds		546	546
Cubs - Lloyds		174	174
Scouts - Lloyds	1	10,063	1,039
Low Moor Explorers - Lloyds		3,006	4,091
Bedale Explorers - HSBC	1	4,965	9,198
Bedale Explorers - Lloyds		4,966	65
Cash in Hand			
General		228	228
Minibus		-	-
International		-	-
Badges		437	124
Beavers		-	-
Cubs		-	-
Scouts		-	-
Low Moor Explorers		20	8
Bedale Explorers		146	206
<u>Total Current Assets</u>		<u>55,219</u>	<u>48,717</u>
<u>Liabilities</u>			
Creditors Falling Due Within One Year		-	-
Net Current Assets		<u>55,219</u>	<u>48,717</u>
Total Net Assets		<u>74,651</u>	<u>74,626</u>
Unrestricted Funds & Assets		56,573	60,820
Restricted Funds	1	18,078	13,807



Nick Tindall - District Chair

Approved on behalf of the District Executive Committee 18th July 2022

Notes to the Accounts

1 Accounting Policies

The accounts have been prepared under the historical cost convention with items recognised at cost or transactional value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice; Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1st January 2015), the Charities Act 2011 and applicable regulations.

The financial statements are prepared on the historic cost basis of accounting. Both the current and comparative period cover 12 months. The accounts are prepared in £ sterling.

Income

All income is recognised once the charity has the entitlement to the income, there is sufficient certainty of receipt and the amount of income received 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 settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated to the applicable expenditure headings in the statement of financial activities. All support costs and governance costs are allocated against charitable activities.

Funds Accounting

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donar or ring fenced by the District Executive for a specific purpose. Restricted funds also includes fundraising and payments made by participants specifically for future International or UK District trips that would be refundable if those trips were cancelled. At the year end the district held International trip and UK trip funds amounting to £14,127 (£4,686 Kandersteg held in the Bedale HSBC account & £9,441 Brecon Beacons held in the Scout Section account), that would be either refundable if the trip was cancelled, or were fundraised specifically for these trips, as well as ring fenced start up funds for future new groups.

Stock

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

Tangible Fixed Assets

Depreciation is charged over 5 years on a straight line basis.

Bradford South District Scout Council

2 Trustees Expenses

None of the trustees received remuneration.

3 Fixed Assets

	Flags & Trophies	Minibus	Total
Costs			
As at 1st April 2021	1,590	32,386	33,976
Acquisitions	-	-	-
Disposals	-	-	-
As at 31st March 2022	<u>1,590</u>	<u>32,386</u>	<u>33,976</u>
Depreciation			
As at 1st April 2021	1,590	6,477	8,067
Charge for the year	-	6,477	6,477
Eliminated on disposal	-	-	-
As at 31st March 2022	<u>1,590</u>	<u>12,954</u>	<u>14,544</u>
<u>Net Book Value</u>			
31st March 2022	<u>-</u>	<u>19,432</u>	<u>19,432</u>
31st March 2021	-	25,909	25,909

4 Charity Fundraising Income & Donation

The variance between the income and donation amounts for the District's chosen charity, is due to the 'Charity Year' running from St Georges Day to St Georges Day rather than inline with the financial year. During the financial year limited final income was received for Martin House and the payment of funds raised in previous financial years was made to Martin House. No further charity fundraising took place within the financial year as a result of a one year break from the District Charity.

5 District International Trips

The expenditure in the financial year includes the initial deposit paid in advance for the Harlem Jamborette to secure places and the initial payment for the 2023 Jamboree participants, as the District Executive's standing commitment to support Jamboree participants collectively to a value of £500 per year.

Bradford South District Scout Council

6 Explorer Units Capitation Received

Due to Covid-19 restrictions, both Explorer Units collected very little subs payments from their members during the financial year 20-21 and therefore all income to the units was shown as Activity Income for the respective units. For the financial year 21-22 normal accounting process has been reverted to.

7 Debtors

Membership fees were received from all Groups by the end of the 21-22 financial year.

8 Other Funds Income

The closure of 64th Bfd South Scout Group resulted in the transfer of £4,491 to District funds as per TSA procedure. The District Exec have ring fenced these funds for start up grants to be made available for future new Scout Groups within the District.

**BLACKHILLS SCOUT CAMPSITE
FINANCIAL ACCOUNTS
YEAR ENDED 31ST MARCH 2022**

**THE MANAGEMENT COMMITTEE
BLACKHILLS SCOUT CAMPSITE**

INDEPENDENT EXAMINERS REPORT

In accordance with instructions given to me, I have prepared, without carrying out an audit, the income and expenditure account and balance sheet from your accounting records and from information and explanations supplied to me.

Date 10 JUNE 2022

Name Trevor.W Milner FCA

T. W. Milner

Address 9 Rosehill Crescent
Wyke
Bradford
BD12 0UZ

Management Information

The Management Committee is a joint sub committee of the District Executive Committees of Bradford North District Scout Council (registered charity 1138166) and Bradford South District Scout Council (registered charity 503169)

Blackhills Scout Campsite - Balance Sheet at 31st March 2022

	2022	2021
Fixed Assets	18425	24184
Current Assets		
Stock	947	555
Barclays Deposit	34306	10303
Barclays Current	1132	9296
Skipton Building Society	85901	85602
TSA Charity Bond Account	80572	80473
Petty Cash	<u>102</u>	<u>66</u>
	202960	186295
Current Liabilities		0
Net Current Assets	<u><u>221385</u></u>	<u><u>210479</u></u>
Represented by		
Capital Account	210479	229578
Net Profit for year	10906	-19099
	<u><u>221385</u></u>	<u><u>210479</u></u>

Approved on behalf of the Camp Committee

I.E Lund - Chairman *I. Lund.* 10/7/22.

T.J.Kershaw - Treasurer *TJKershaw* 6/7/22

Blackhills Scout Campsite Accounts Income & Expenditure Account 2021-22

<u>Income</u>	2021-22	2020-21
Grants - Bradford Council	12774.00	24319.86
Orienteering Grant - Sir George Martin Trust	1000.00	0.00
Rent Received	1267.07	1872.07
Interest	400.43	987.40
Fees paid for Bookings & Deposits	22596.50	1850.00
Activities	1963.50	0.00
Bonfire Tickets	1265.00	0.00
Profit on Tuck Shop	614.54	0.00
Profit on Bar	84.33	0.00
Grants & Donations	0.00	5.00
Sundry	462.55	99.99
	<u>42427.92</u>	<u>29134.32</u>
<u>Expenditure</u>		
Rates & Water	590.67	731.16
Gas	2028.59	2766.40
Electric	1081.88	1128.62
Professional Fees	0.00	1500.00
Depreciation	5759.00	5759.00
Licences	767.00	245.50
Rent Paid - John Eaton	2200.00	2200.00
Cleaning	423.18	620.53
Admin	190.36	314.29
Stock Write Off	0.00	434.00
Repairs & Renewals	14648.40	30487.38
Booking Refunds	461.00	1845.00
Subscriptions	0.00	50.00
Fire Safety	826.20	0.00
Recycling	294.36	0.00
Activities - Archery	152.78	0.00
Petty Cash Adjustment	0.00	51.10
Bonfire Expenses	304.54	0.00
Fireworks	650.00	0.00
Orienteering set up costs	714.81	0.00
Sundry	430.34	99.99
	<u>31523.11</u>	<u>48232.97</u>
 Profit/Loss for the year	 <u><u>10904.81</u></u>	 <u><u>-19098.65</u></u>

Blachills Scout Campsite - Stock Reconciliation 2021-22

	Shop	Bar	Total
Sales	1396.36	251.00	1647.36
Opening Stock	431.00	124.00	555.00
Purchases	973.42	367.17	1340.59
Closing Stock	622.60	324.50	947.10
Cost Of Sales	781.82	166.67	948.49
Profit	614.54	84.33	698.87

Blackhills Scout Campsite Fixed Asset Schedule

Cost	Fixture & Fittings	Buildings 10%	Total
As at 31st March 2021	0	57590	57590
Depreciation			
As at 31st March 2021	0	33406	33406
Charge for the year 2021-22	0	5759	5759
	0	39165	39165
Net Book Value			
As at 31st March 2021	0	18425	18425

Blackhills Scout Campsite - Breakdown of Funds 2021-22

	Opening Balance	Receipts	Payments	Transfers	Closing Balance
Current Account	9295.81	66508.12	52540.45	-22131.4	1132.13
Deposit Account	10303.39	2.08		24000	34305.47
Skipton	85601.6	299.61			85901.21
Scout Assn	80473.41	98.74			80572.15
Petty Cash	66.29	1904.11		-1868.65	101.75

Notes to Accounts 2021-22

Income

Grants - Bradford MDC

16.04.21	8000.00
30.04.21	957.00
19.01.22	2667.00
25.03.22	1150.00
	<u>12774.00</u>

Rent Received

07.05.21	K Downs	605.00
29.10.21	K Downs	605.00
02.03.22	Northern Powergrid	57.07
		<u>1267.07</u>

Interest Received

Deposit Account	2.08
Skipton BS	299.61
Scout Assn	98.74
	<u>400.43</u>

Activities

Axe Throwing	600.00
Archery	495.00
Air Rifles	385.00
AT - Climbing	265.00
Orienteering	33.00
Easter Egg Hunt	185.50
	<u>1963.50</u>

Fees paid by campers & deposits

Eaton	4645.00
Rhodes	10286.50
Grimley	2330.00
Camping	2350.50
Visitors	2484.50
Exclusive site useage	500.00
	<u>22596.50</u>

Sundry Income

Duplicate payment Refund	350.00
Gazebo Hire	6.50
Sale of Drill	12.75
Ebay Sale	43.30
Meeting Booking	50.00
	<u>462.55</u>

Expenditure

Admin

Ian Lund	35.69
Insurance	100.80
Auditor Donation	25.00
Ian Lund	22.87
Photocopying	6.00
	<u>190.36</u>

Licences

Blacktoft Beacon (2021)	240.00
John Briggs - Bradford MDC	70.00
CCTV Licence	40.00
TV Licence	159.00
Blacktoft Beacon	18.00
Blacktoft Beacon (2022)	240.00
	<u>767.00</u>

Repairs & Renewals

Rhodes

Wibsey Suite Centre	1344.00
Les Horsley	39.00
Manningham Concrete	51.67
Brian Slattery	220.20
Craig Simpson	701.54
Sarah Faulkner	374.76
Manningham Concrete	241.39
Sarah Faulkner	60.94
Craig Simpson	418.80
Manningham Concrete	122.03
Ian Lund	9.37
	<u>3583.70</u>

Grimley

Brian Slattery	78.00
Craig Simpson	120.00
	<u>198.00</u>

Eaton

Les Horsley	437.00
Les Horsley	324.00
Les Horsley	115.60
	<u>876.60</u>

Carleton

Craig Simpson	86.40
Manningham Concrete	241.39
Manningham Concrete	122.03
	<u>449.82</u>

Clewer	
Brian Slattery	78.00
Manningham Concrete	503.93
Manningham Concrete	70.69
Manningham Concrete	527.62
Heavy Woolen Textiles	713.41
Wibsey Suite Centre	456.00
Ian Lund	2.30
John Reynolds	24.06
Manningham Concrete	37.98
Manningham Concrete	57.23
	<u>2471.22</u>

General Site Maintenance	
Manningham Concrete	129.90
Arboricultural	825.00
Ian Lund	31.32
Arboricultural	180.00
Manningham Concrete	284.06
John Reynolds	158.98
Manningham Concrete	5.18
JLEC Electrical	2444.90
Ian Lund	45.41
Ian Lund	40.78
Manningham Concrete	16.22
Ian Lund	22.24
City Asbestos	510.00
Brian Slattery	624.00
Manningham Concrete	33.17
Ian Lund	95.36
Manningham Concrete	42.04
Manningham Concrete	22.86
Manningham Concrete	26.11
John Ratnick	446.53
Wendy Flatters	74.99
Ian Lund	67.83
Ian Lund	22.45
Manningham Concrete	10.12
Artisan Doors	168.00
John Reynolds	14.97
JLEC Electrical	532.22
Ian Lund	51.23
Julie Wright	11.50
Ian Lund	81.69
Julie Wright	50.00
	<u>7069.06</u>

Fire Safety	
Alpha Fire Security	331.20
Robertshaw Technical Services	315.00
Robertshaw Technical Services	180.00
	<u>826.20</u>

Sundry	
John Reynolds	53.73
Ian Newsholme	26.61
Duplicate Payment	350.00
	<u>430.34</u>

Booking Refunds	
Otley Scouts - Activities	80.00
St Michael's Shelf - Activities	50.00
Fulford - Grimley/Camping	80.00
16th Airedale Cubs -Activities	120.00
Adam Simpson - Rhodes	61.00
New Horizons - Grimley	90.00
	<u>462.00</u>

BRADFORD SOUTH DISTRICT SCOUT COUNCIL

England & Wales - Charity number 503169

Accounts



Bradford South District Scout Council

Trustees Report and Accounts

Year Ended 31st March 2021

The Scout Association registration number 10001830

Charity registration number 503169

Bradford South District Scout Council

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Bradford South District Scout Council

Trustees Annual Report

<u>Charity name</u>	Bradford South District Scout Council
<u>Charity registration number</u>	503169
<u>Charities principal address</u>	c/o 18 Grange Drive Allerton Bradford BD15 7RZ

Trustees during the year 1st April 2020 - 31st March 2021

Ex Officio

Claire Baggley	Chair	(until July 20)
Nick Tindall	Chair	(from July 20)
Alison Walton	District Commissioner	(until March 21)
Ian Womersley	District Commissioner	(from March 21)
Gill Tindall	Secretary	
Nagib Bleem	Treasurer	

Nominated by the District Commissioner

Nick Tindall	(until July 20)
Phil Chadwick	
Josie Taylor	
Tracey Sherrard	(from July 20)

Elected by the Scout Council

Tracey Sherrard	(until July 20)
Kelly Moorhouse	
Kevin Horner	
Clive Walton	(from July 20)

Bradford South District Scout Council

Structure, Governance and Management

The District is a trust established under its rules which are common to all Scouts. The District's governing documents are those of The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and the Policy, Organisation and Rules of the Scout Association.

The Trustees are appointed in accordance with the Policy, Organisation and Rules of The Scout Association. The charity trustees are responsible for complying with all legislation applicable to charities. This includes the registration, keeping of accurate accounts and completing returns to the Charities Commission as appropriate.

The District is managed by the District Commissioner and supported by the Executive Committee. The Committee consists of Ex Officio members, Elected members and Nominated representatives of the District Scout Council.

The District Executive Committee exists to support the District Commissioner in meeting the responsibilities of the appointment and is responsible for:

- The maintenance of District property;
- The raising of funds and the administration of District finances;
- The insurance of persons, property and equipment;
- District public occasions;
- Assisting in the recruitment of leaders and other adult support;
- Appointing any sub committees that may be required; and
- Appointing District Administrators and Advisors other than those who are elected.

Bradford South District Scout Council has a 50/50 joint ownership and responsibility for Blackhills Scout Campsite located at Wilsden, Bradford. The purpose of this facility is to support the development of Young People in adventure and challenging activities in line with the aims and objectives of The Scout Association. The accounts for this facility are available for review at the Annual General Meeting of Bradford South District Scouts.

Objectives and Aims

The objectives of the District are as a unit of The Scout Association.

The aim of The Scout Association is to promote the development of Young People in achieving their full physical, intellectual, social and spiritual potentials, as individuals, as responsible citizens and as members of their local, national and international communities. The method of achieving the Aim of the Association is by providing an enjoyable and attractive scheme of progressive training, based on the Scout Promise and Law and aided by adult leadership.

Bradford South District Scout Council

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.

Risk and Internal Control

The District Executive Committee has identified the major risks to which they believe the District is exposed. These have been reviewed and systems have been established to mitigate against them. The main areas of concern that have been identified are:

Damage to buildings, property and equipment. The District would request the use of buildings, property and equipment from neighbouring organisations such as, churches, community centres and other Scout Districts. Similar reciprocal arrangements exist with these organisations. The District has sufficient buildings and contents insurance in place to mitigate against permanent loss.

Injury to leaders, helpers, supporters and members. The District through annual membership fees contributes to The Scout Association's national accident insurance policy. Risk assessments are undertaken before all activities.

Reduced income from fund raising. The District is primarily reliant upon income from subscriptions and fundraising. The District does hold a reserve to ensure the continuity of activities should there be a major reduction in income. The Committee could raise the value of subscriptions to increase the income to the District on an ongoing basis, either temporarily or permanently.

Reduction or the loss of leaders. The District is totally reliant upon volunteers to run and administer the activities of the District. If there was a reduction in the number of leaders to an unacceptable level in a particular section of the District as a whole, then there would have to be a contraction, consolidation or closure of a section. In the worst case scenario the complete closure of the District.

Reduction or loss of members. The District provides activities for all Young People aged 6 to 18. If there was a reduction in membership in a particular section or the District as a whole then there would have to be a contraction, consolidation or closure of a section. In the worst case scenario the complete closure of the District.

The District has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss. These include dual signatories for all payments both cheque and electronic and insurance policies to ensure that insurable risks are covered.

Achievements and Performance

Supported District and County events financially.

Supported with financial aid Young People and Leaders on local, national and international events.

Bradford South District Scout Council

Reserves Review

The District's policy on reserves is to hold sufficient funds in the bank to continue the charitable activities of the District for at least one year should income and fundraising fall short. The District Executive Committee considers that the District should hold a cash sum sufficient to cover the annual running costs of the district's activities, expenditure on assets such as the minibus and reserves built over a 5 year period for replacement of such assets. This sum is currently estimated to be in the region of £10k at the start of the five year period rising to £35k at the end of each 5 year period.

The District Executive held unrestricted cash reserves of approximately £16k at the end of the year. This is above the level required for operating expenses, however funds ring fenced for future asset replacement are included in this amount.

Investment Policy

The District's Income and Expenditure is small and as a consequence does not have sufficient funds to invest in longer term investments such as stocks and shares. The District has therefore adopted a low risk strategy to the investment of its funds. All funds are held in cash using only mainstream banks or building societies or The Scout Association's Short Term Investment Service.

The District Executive regularly monitors the levels of bank balances, costs and interest rates received to ensure the District obtains maximum value and income from its banking arrangements. Occasionally this may involve using an account that requires a period of notice before funds may be withdrawn, but before doing so the District Executive considers the District's cash flow requirements.

Plans for Future Periods

The District Executive is part way through a transfer of its bankers from a mixed portfolio including, HSBC, Barclays, Yorkshire and Lloyds to a consolidated series of nine accounts held by Lloyds Banking Group. This process has been delayed by Covid-19 restrictions. It is anticipated that this will be completed during the financial year 21-22

Covid-19

2020-21 has been an extraordinary year for all Charities with normal financial patterns been thrown into disarray. The Statement of Financial Activities shown on page 8 are therefore very different from previous financial years and comparisons cannot be made. The District took delivery of a brand new minibus in August 2020 as commitment had been made prior to Covid-19 restrictions. This asset has been unable to generate income as in previous years to cover its operating costs.

N. Bleem

Nagib Bleem
District Treasurer

19th July 2021

Nick Tindall

Nick Tindall
District Chair

19th July 2021

Bradford South District Scout Council

Independent Examiner's Report to the Trustees

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

Responsibilities and Basis of Report

As the charity's trustees you are responsible for the preparation of accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charities Commission under section 145(b) of the Act.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act
- Follow the procedures laid down in the general directions given by the Charities Commission (under section 145 (b) of the Charities Act), and
- State whether particular matters have come to my attention.

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;

- a) accounting records were not kept in respect of the Charity as required by section 130 of the Act;
- or
- b) the accounts do not accord with those records.

I have no concerns and have come across no other matter in connection with my examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Richard Gibson MAAT
Quality Business Services (Yorkshire) Ltd
20 High Street
Queensbury
Bradford
BD13 2PA

19th July 2021

Bradford South District Scout Council

Statement of Financial Activities for Year Ended 31st March 2021

<u>Income</u>	<u>Notes</u>	<u>2021</u>	<u>2020</u>
Group capitation received		22,500	26,640
Low Moor Explorers capitation received	6	-	945
Bedale Explorers capitation received	6	-	1,395
Sale of badges		1,088	2,851
District activity income		-	1,070
Beavers activity income		-	5,875
Cubs activity income		-	75
Scouts activity income		-	99
Low Moor Explorers activity income		147	4,451
Bedale Explorers activity income	8	8,729	21,928
Charity fundraising income	4	4,353	6,622
Other income		120	-
District International trips income Ardeche & Paris		17,248	15,187
Minibus rental income		-	2,283
Previous year's deferred income less prepayments		-	-
Profit on asset disposal		-	10,860
Total Income		54,185	100,280
<u>Expenditure</u>			
Headquarters & County capitation paid		19,600	23,785
Trustee & District team expenses	2	-	-
Badge stock purchased		734	2,562
District activity costs		-	797
Beavers activity costs		140	5,766
Cubs activity costs		60	166
Scouts activity costs		-	122
Low Moor Explorers activity costs		918	3,242
Bedale Explorers activity costs	5 & 8	19,242	8,610
St Georges day parade costs		-	372
District International trip costs	5	26,669	7,431
Minibus running costs		1,614	1,846
Room hire		191	614
Accountants Fees		60	60
Depreciation	3	6,582	222
Other district costs		137	259
Charity fundraising donation	4	-	5,343
Total Expenditure		75,949	61,197
Net Income / Expenditure		- 21,764	39,083

Bradford South District Scout Council

Balance Sheet as at 31st March 2021

	<u>Notes</u>	<u>2021</u>	<u>2020</u>
<u>Fixed Assets</u>			
Tangible Assets	3	25,909	32,491
<u>Current Assets</u>			
Stock of Badges	1	4,328	4,689
Debtors	7	1,040	1,215
Cash at Bank			
General - HSBC 19/20 Lloyds 20/21		24,077	56,986
Minibus - HSBC 19/20 Lloyds 20/21		897	2,512
International - Lloyds		440	8,458
Badges - Yorkshire Bank		2,256	1,999
Beavers - Barclays 19/20 Lloyds 20/21		546	703
Cubs - HSBC 19/20 Lloyds 20/21		174	234
Scouts - HSBC		1,039	1,039
Low Moor Explorers - HSBC		4,091	5,611
Bedale Explorers - HSBC		9,198	20,915
Bedale Explorers - Lloyds		65	-
Cash in Hand			
General		228	-
Minibus		-	-
International		-	-
Badges		124	28
Beavers		-	50
Cubs		-	-
Scouts		-	-
Low Moor Explorers		8	51
Bedale Explorers		206	205
<u>Total Current Assets</u>		<u>48,718</u>	<u>104,695</u>
<u>Liabilities</u>			
Creditors Falling Due Within One Year		-	39,978
Net Current Assets		<u>48,718</u>	<u>64,717</u>
Total Net Assets		<u>74,627</u>	<u>97,208</u>
Unrestricted Funds & Assets		60,820	76,756
Restricted Funds	1	13,807	20,452



Nick Tindall - District Chair

Approved on behalf of the District Executive Committee 19th July 2021

Bradford South District Scout Council

Notes to the Accounts

1

Accounting Policies

The accounts have been prepared under the historical cost convention with items recognised at cost or transactional value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice; Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1st January 2015), the Charities Act 2011 and applicable regulations.

The financial statements are prepared on the historic cost basis of accounting. Both the current and comparative period cover 12 months. The accounts are prepared in £ sterling.

Income

All income is recognised once the charity has the entitlement to the income, there is sufficient certainty of receipt and the amount of income received 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 settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated to the applicable expenditure headings in the statement of financial activities. All support costs and governance costs are allocated against charitable activities.

Funds Accounting

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor. The Charity fundraising held at the year end is included within Restricted funds. Restricted funds also includes fundraising and payments made by participants specifically for future International trips. At the year end the district held charity funds amounting to £8681 and International trip funds amounting to £5,126

Stock

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

Tangible Fixed Assets

Depreciation is charged over 5 years on a straight line basis.

Bradford South District Scout Council

2 Trustees Expenses

None of the trustees received remuneration.

3 Fixed Assets

	Flags & Trophies	Minibus	Total
Costs			
As at 1st April 2020	1,590	32,386	33,976
Acquisitions	-	-	-
Disposals	-	-	-
As at 31st March 2021	<u>1,590</u>	<u>32,386</u>	<u>33,976</u>
Depreciation			
As at 1st April 2020	1,485	-	1,485
Charge for the year	105	6,477	6,582
Eliminated on disposal	-	-	-
As at 31st March 2021	<u>1,590</u>	<u>6,477</u>	<u>8,067</u>
<u>Net Book Value</u>			
31st March 2021	<u>-</u>	<u>25,909</u>	<u>25,909</u>
31st March 2020	105	32,386	32,491

4 Charity Fundraising Income & Donation

The variance between the income and donation amounts for the District's chosen charity, is due to the 'Charity Year' running from St Georges Day to St Georges Day rather than inline with the financial year.

5 Kandersteg 2021, Paris 2021 & Ardeche 2021

Due to Covid-19 travel restrictions all three International trips had to be cancelled and full refunds for all payments received from participants were made during Q4 of 2020. The total refunds made amounted to £44,550

Bradford South District Scout Council

6 Explorer Units Capitation Received

Due to Covid-19 restrictions, both Explorer Units collected very little subs payments from their members during the financial year and therefore all income to the units has been shown as Activity Income for the respective units for the financial year 20/21. Both Units paid their capitation fee due to the District from their reserves prior to the year end. Bedale Explorers capitation was £1,138 and Low Moor Explorers capitation was £792.

7 Debtors

The sum of £1,040 is annual membership fees due from Scout Groups within the financial year but not received by the year end.

8 Bedale Explorers Activity Income and Expenditure

The Kandersteg International trip income and expenditure (including refunds) is operated through the Bedale Explorers account and therefore the income and expenditure figures shown in these accounts reflect this high 'turn over' activity. The income split in the financial year 20/21 is £7,040 Kandersteg and £1,689 other and the expenditure split in the financial year 20/21 is £17,881 Kandersteg (refunds) and £1,361 other.

**BLACKHILLS SCOUT CAMPSITE
FINANCIAL ACCOUNTS
YEAR ENDED 31ST MARCH 2021**

**THE MANAGEMENT COMMITTEE
BLACKHILLS SCOUT CAMPSITE**

INDEPENDENT EXAMINERS REPORT

In accordance with instructions given to me, I have prepared, without carrying out an audit, the income and expenditure account and balance sheet from your accounting records and from information and explanations supplied to me.

Date 14 JUNE 2021

Name Trevor.W Milner FCA

T. W. Milner

Address 9 Rosehill Crescent
Wyke
Bradford
BD12 0UZ

Management Information

The Management Committee is a joint sub-committee of the District Executive Committees of Bradford North District Scout Council (registered charity 1138186) and Bradford South District Scout Council (registered charity 503189).

**Blackhills Scout Campsite Accounts Income and Expenditure Account
Year Ended 31st March 2021**

<u>Income</u>	2020-21	2019-20
Grants - Bradford MDC	24319.86	0.00
Fees paid by Campers & Deposits	1850.00	34749.00
Activity Fees	0.00	5333.00
Profit on Shop	0.00	2264.00
Rent Received	1872.07	1571.00
Interest Received	687.40	390.00
Events	0.00	1929.00
Profit on Bar	0.00	885.00
Grants & Donations	5.00	5.00
In Memorium	0.00	200.00
Other Income	0.00	0.00
	<u>29034.33</u>	<u>47306.00</u>
 <u>Expenditure</u>		
Rates & Water	731.18	1800.00
Insurance	0.00	101.00
Repairs & Renewals	30037.38	23620.00
Bar Equipment & Licences	0.00	70.00
Electricity	1128.62	1890.00
Gas	2766.40	2731.00
Wabbits	0.00	353.00
PP&S	0.00	829.00
Professional Fees	1500.00	0.00
Marketing	0.00	0.00
Licences	246.50	155.00
Event Costs	0.00	1195.00
Activities	0.00	2994.00
Depreciation	5769.00	6135.00
Rent for Leased land	2200.00	2200.00
Booking Refunds	2295.00	0.00
Admin	314.29	0.00
Subscriptions	50.00	0.00
Cleaning	620.53	0.00
Stock write off	434.00	0.00
Petty Cash Adjustment	61.10	0.00
Sundry Costs	0.00	0.00
	<u>48132.98</u>	<u>43673.00</u>
 Profit/ Loss for the year	<u>-19098.65</u>	<u>3433.00</u>

Blackhills Scout Campsite - Balance Sheet at 31st March 2021

	2021	2020
Fixed Assets	24184	29943
Current Assets		
Stock	555	1096
Barclays Bank - Deposit	10303	29958
Barclays Bank - Current	9296	6370
Skipton Building Society	85602	85000
TSA Charity Bond Account	80473	80101
Petty Cash	<u>66</u>	<u>110</u>
	188295	199635
Current Liabilities	0	0
NET CURRENT ASSETS	<u>210479</u>	<u>229578</u>
Represented by Capital Account	229578	226145
Net Loss for the year	<u>-19099</u>	<u>3433</u>
	<u>210479</u>	<u>229578</u>

Approved on behalf of the Camp Committee

I.E Lund - Chairman *I. Lund* 15/6/2021

T J Kershaw - Treasurer *TJK* 15/6/2021

Blackhills Scout Campside Fixed Assets Schedule

	Fixture & Fittings	Buildings 10%	Total
COST			
As at 31st March 2020	0	57590	57590
Depreciation			
As at 31st March 2020	0	27647	27647
Charge for the year 2020-21	0	5759	5759
		33406	33406
Net Book Value			
As at 31st March 2020	0	29943	29943
As at 30th March 2021	0	24184	24184

Blackhills Scout Campsite - Breakdown of Funds 2020-21

	Opening Balance	Receipts	Payments	Transfers	Closing Balance
Current Account					
Current Account	6369.76	28146.92	22320.87	-2900.00	9295.81
Deposit Account	28957.83	104.56	19759.00	3000.00	10303.39
Skipton Building Society	85000.00	601.60			85601.60
Scouting Assn	80101.17	372.24			80473.41
Petty Cash	110.39	107.00	Adj -51.10	-100.00	66.29

Blackhills Scout Campsite - Stock Reconciliation - 2020-21

	Shop	Bar	Total
Opening Stock	840	256	1096
Sale of Stock		-107	-107
Write Off	-409	-25	-434
Closing Stock	<u>431</u>	<u>124</u>	<u>555</u>

Notes to the Accounts

Grants - Bradford MDC

23.04.20	10000.00
11.12.20	1334.00
18.12.20	667.00
23.12.20	3269.00
06.01.21	667.00
20.01.21	2001.00
20.01.21	4000.00
29.01.21	285.66
26.02.21	2096.00
	<u>24319.88</u>

Rent Received

20.08.20 K Downs	1210.00
01.12.20 K Downs	605.00
	<u>1815.00</u>
17.03.21 Powergrid	57.07
	<u>1872.07</u>

Bookings

CLX Activities	300.00
CLX Activities	600.00
Ref JLC 5V	100.00
CLX Activities	300.00
Skip S ATC (1R 2021)	60.00
CLX Activities	450.00
Bedale Explorers	50.00
	<u>1850.00</u>

Interest Received

Deposit Account	13.59
Skipton BS	601.60
Scouts Assn	372.24
	<u>987.40</u>

Licences

John Briggs - Bradford MDC	70.00
Blacktoft Beacon	18.00
TV Licence	157.50
	<u>245.50</u>

Admin

Ian Lund	249.04
John Reynolds	20.00
Steve Rollins	12.49
John Ratnik	32.76
	<u>314.29</u>

No charge for Rates through lockdown
No Insurance charges included

Repairs & Renewals

Rhodes	
Manningham Concrete	779.25
Steve Rollins	560.00
Steve Rollins	130.00
Steve Rollins	960.00
Manningham Concrete	195.07
Rep Windows	3300.00
Dancart Flooring	1600.00
	<u>7524.32</u>

Grimley

Steve Rollins	40.00
	<u>40.00</u>

Clewer

John Ratnik	18.32
	<u>18.32</u>

General Site Maintenance

Manningham Concrete	6.49
Steve Rollins	18.89
Alpha Fire Protection	358.80
Premier Waste Ltd	273.60
Gulseley Gas	400.00
Steve Rollins	103.34
Steve Rollins	20.00
Kettlewell Groundworks	4770.00
John Ratnik	585.73
Ian Lund	50.04
Ian Lund	32.36
Manningham Concrete	48.98
Manningham Concrete	14.33
Ian Lund	37.23
Ian Lund	102.50
Frank Tucker Ltd	14898.00
Manningham Concrete	34.25
D.L Horsley	113.98
Steve Rollins	60.00
Ian Lund	30.96
Roberts Mapping	300.00
Ian Lund	106.80
	<u>22356.34</u>

Cleaning

Manningham Concrete	20.00
Calibre Cleaning	103.93
Calibre Cleaning	216.51
Steve Rollins	41.50
Calibre Cleaning	236.59
	<u>620.53</u>