

HEAVY WOOLLEN DISTRICT SCOUT COUNCIL

Scout Association Registration No. 16618 ~ Charity Registration No. 524710

PRESIDENT: Marilyn Horton

TRUSTEES: Ex Officio

Chairman	Ken Oldfield
Secretary	Janet Slack
Treasurer	Susan Gray
District Commissioner	Thomas Slack
Deputy District Commissioner	Fatima Harif
District Explorer Scout Commissioner	Tom Lynch
Deputy Youth Commissioner	Jessica Wormald

TRUSTEES: Elected

Paul Ford	Ebrahim Vacchiat	David Thornton	Peter Dawson
Gillian Peers	Robert Glassup	Elizabeth Brennand	

TRUSTEES: Nominated by District Commissioner

Matthew Tunnicliffe Jonathan Gregson

BANKERS

Leeds Building Society plc

23 Windsor Court
Morley LS27 9BG

Barclays Bank

Leicester LE87 2BB

HONORARY SCRUTINEER/INDEPENDENT EXAMINER

Mr C J Reece

CONTACTS

The Scout Association
Gilwell Park,
Chingford,
London, E4 7QW

The Charity Commissioners
Charity Commission First Contact
PO Box 1227
Liverpool L69 3UG

info.centre@scouts.org.

COUNCIL

HEAVY WOOLLEN DISTRICT SCOUT

STATEMENT OF TRUSTEES

RESPONSIBILITIES

Charity law require the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its financial activities for that period, and adequately distinguish any material special trust or other restricted fund of the charity. In preparing those financial statements the trustees are required to:

- (a) select suitable accounting policies and then apply them consistently;
- (b) make judgements and estimates that are reasonable and prudent;
- (c) state whether the policies adopted are in accordance with the appropriate SORP on the Accounting by Charities and the Accounting Regulations and with acceptable accounting standards, subject to any material departures disclosed and examined in the financial statement; and
- (d) prepare the financial statements on an ongoing basis unless it is inappropriate to assume the charity will continue in business.

The trustees are responsible for keeping proper records which disclose with reasonable accuracy at any time the financial state of the charity, and enable them to ensure that the financial statements comply with the applicable Accounting Standards and Statement of Recommended Practice and the regulations made in the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The reserve policy for those funds which are Unrestricted is to maintain a balance on the funds sufficient to meet a normal year's expenditure.

The Investments sourcing these funds are held in Bank and Building Society Charity Accounts.

The objects of the District are set out in the Constitution, a copy of which is held by the District Secretary and may be examined at any time provided due notice is given.

The Heavy Woollen District Scout Council is a trust established under its rules which are common to all Districts.

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

The Report and Accounts on the following pages were approved by the District Executive by a 'Zoom' meeting held on 18 May 2022 and confirmed at the Annual General meeting held 29 June 2022 by a show of hands. .

Ken Oldfield - Chairman

Susan Gray - Treasurer

Ian Womersley - County Commissioner

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INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE HEAVY WOOLLEN DISTRICT SCOUT COUNCIL

I report on the accounts of the District for the year ended 31 March 2022, which are set out on the following pages.

Respective responsibilities of the trustee and examiner

As the Charity's Trustees, you are responsible for the preparation of the accounts; you consider that the audit requirements stated in the Charities Act 2011 (the Act) does not apply. It is my responsibility to state, on the procedures specified in the General Directions given by the Charity Commissioners, whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning such matters. The procedure undertaken does not provide all the evidence that would be required for an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's statement

1. In connection with my examination no matter has come to my attention which gives me reasonable cause to believe that in any way the requirements:

- to keep accounting records in accordance with section 41 of the Act and
- to prepare accounts which accord with the accounting records and
- to comply with the accounting requirements of the Act have not been met or

2. to which, in my opinion, attention should be drawn in order to enable proper understanding of the accounts to be reached.

3. which gives me reasonable cause to believe that in any material respect the

accounting rules of the District's constitution have not been met.

Signed C J Reece

Dated 19 June 2022

HEAVY WOOLLEN DISTRICT SCOUT COUNCIL FOR THE YEAR ENDED 31 MARCH 2022

STATEMENTS OF ASSETS AND LIABILITIES AT 31 March 2022

	2022	2021
Monetary Assets		£
General Account	33,259	24,562
Jamboree and International fund	7,193	9,327
Training Fund	8	(19)
District Activity Centre	-1,021	4,364
Explorer Scouts	826	826
Young Leaders	605	605
	<u>40,870</u>	<u>39,665</u>
Cash at bank and in hand:		
District Campsite	33,763	29,168
District Scout Shop	27,697	19,180
	<u>102,330</u>	<u>88,013</u>
Non-monetary assets		
District Scout Shop		
Stock at cost 31 March 2022	6,310	7,776
	<u>108,640</u>	<u>95,789</u>
Additional non-monetary assets based on insurance	£	£
District Campsite and Lodge	240,000	240,000
District Headquarters	160,000	160,000
Equipment: Campsite	500	500
District Activity Centre	5,000	5,000
District equipment	4,000	4,000
	<u>409,500</u>	<u>409,500</u>

HEAVY WOOLLEN DISTRICT SCOUT COUNCIL FOR THE YEAR ENDED 31 MARCH 2021

DISTRICT CAMPSITE ACCOUNT

Note	2022		2021
	£	£	£
RECEIPTS			
Camping fees	9,608		760
Kirklees Summer Scheme	2,749		-
Grants	10,667		22,351
Interest	12		9
	<u>23,036</u>	23,036	<u>23,120</u>
PAYMENTS			
Rates	1,340		1,011
Light and heat	2,126		981
Insurance	672		1,015
Badges			-
Activities	790		527
Repairs and maintenance	12,341		2,553
Sundry expenses			-
Cleaning	715		271
Website	68		47
Fuel	390	18,442	-
		<u>4,594</u>	<u>6,405</u>
(Deficit)/surplus for the year		4,594	16,715
Funds brought forward		<u>29,169</u>	<u>12,454</u>
Funds carried forward		33,763	29,169
Financed by:			
Cash at bank and in hand		<u>33,763</u>	<u>29,169</u>

HEAVY WOOLLEN DISTRICT SCOUT COUNCIL

FOR THE YEAR ENDED 31 MARCH 2022

CONSOLIDATED RECEIPTS AND PAYMENTS		2022		2021
RECEIPTS	Notes	£	£	£
Scout Shop sales		14,978		1,971
Subscriptions		24,182		
		<u>17,920</u>	6,262	(11,056)
Activities				7,590
Grants	2	10,667		32,351
Donations				100
Fundraising		210		-
Rents received				100
District Activity Centre		3,949		1,000
Interest received		13		24
Course receipts		900		-
Inter District transfers		1,397		400
Campsite receipts		12,357		760
Badge sales		50		-
Group transfer		<u>6,484</u>		-
			57,057	33,240
PAYMENTS				
Stock purchases		10,908		1,105
Rent and rates		1,491		1,128
Activities		790		5,052
International camp payments		2,250		-
Badges and presentations		155		-
District development				1,808
Insurance		1,190		1,615
Donations		100		94
Repairs and maintenance		21,024		10,599
Payments to groups				7,357
Courses and licences		1,013		501
Administrative expenses		156		98
Light and heat		3,025		1,424
Travelling expenses		573		-
ADC floats		-		400
Sundry expenses		328		298
Internal transfers		<u>250</u>	41,003	400
				<u>31,880</u>
Surplus(deficit) for the year		16,054		1,361
Cash at bank and in hand brought forward		88,013		84,136
Stock brought forward		<u>7,776</u>		<u>8,088</u>
Cash at bank and in hand carried forward		<u>111,843</u>		<u>93,585</u>
		102,330		88,013
Stock carried forward		<u>6,310</u>		<u>7,776</u>
		<u>108,640</u>		<u>95,789</u>

HEAVY WOOLLEN DISTRICT SCOUT COUNCIL FOR THE YEAR ENDED 31 MARCH 2022

NOTES TO THE ACCOUNTS

- The accounts as stated in the Statements of Assets and Liabilities are ring fenced with the exception of the General account and as such cannot be used for any other purpose than that stated.

	£	
2. Grants include:		
Wakefield MDC	10,667	
3. Donations		
DAC Electrics upgrade	4,708	
4. Group transfers:		
7th Batley repaid 2021-22	6,484	

5. Group closures

Chickenley Scout Group has closed and the bulk of the finances remain in the HSBC account in their name. It is intended that this should remain in place for two years for use by a new unit should one be able to be formed in that area.

Hanging Heaton Scout Group This Group has amalgamated with 7th Batley. Their finances are also being kept in a separate account for a period of two years in the hope that a new Group may be formed in Hanging Heaton. The money will then be available for the new group formation.

SCOUT ACTIVITIES

PAYMENTS

	£	£
Badges	62	
Cash at bank brought forward	303	303
Cash at bank carried forward	241	303

CUB ACTIVITIES

	2022	2021
		£
Cash at bank and in hand brought forward	1	1
Cash at bank and in hand carried forward	1	1

BEAVER ACTIVITIES

	2022	2021
	£	£
Cash at bank and in hand brought forward	3	3
Cash at bank and in hand carried forward	3	3

**HEAVY WOOLLEN DISTRICT SCOUT COUNCIL
FOR THE YEAR ENDED 31 MARCH 2022**

GENERAL ACCOUNT	2022		2021
RECEIPTS	£	£	£
Group transfer	6,484		7,590
Internal transfers	1,147		400
Subscriptions (net)	6,262		(11,056)
Badge sales/Canoe sale	-		-
Grant	-		10,000
Interest received	12	13,905	-
			<u>6,934</u>
PAYMENTS			
ADC floats	-		400
Activities Big Camp	-		4,525
Grants and donations	100		7,357
Badges	45		-
Repairs and maintenance	4,708		693
Telephone, postage and stationery	88		52
Internal transfers	250		1,808
Licences			183
Sundry expenses	25		94
		<u>5,145</u>	<u>15,112</u>
Surplus/(deficit) for the year		8,760	(8,178)
Cash at bank and in hand brought forward		<u>24,254</u>	<u>32,432</u>
Cash at bank and in hand carried forward		<u>33,014</u>	<u>24,254</u>

HEAVY WOOLLEN DISTRICT SCOUT COUNCIL

FOR THE YEAR ENDED 31 MARCH 2022

DISTRICT ACTIVITY CENTRE

RECEIPTS

	2022		2021
	£	£	£
Rents received	2,689		100
Hall Hire	750		-
Grant			-
Donations	510		1,000
Fundraising			-
			-
		3,949	1,100
Purchases	138		
Rates	151		117
Light and heat	399		443
Repairs and maintenance	7,916		7,353
Insurance	423		520
Cleaning	123		
Motor expenses	169		
Sundries	14	9,334	8433
(Deficit)surplus for the year		(5,385)	(7,333)
Cash at bank and in hand brought forward		4,364	11,697
Cash at bank and in hand carried forward		-1,021	4,364

TRAINING ACCOUNT

	2022		2021
	£	£	£
RECEIPTS			
Participant receipts	900		-
Interest from Leeds B.S.			12
Donation	-		-
Transfer from General fund	250		400
	1,150		412
PAYMENTS			
Course expenses	113		150
Travel expenses	13		-
Trainer expenses	900		168
Postage, telephone	-		-
Sundry expenses	16		-
	1,029		318
Surplus(deficit) for the year		121	(153)
Cash at bank and in hand brought forward		(113)	40
Cash at bank and in hand carried forward		8	(113)

HEAVY WOOLLEN DISTRICT SCOUT COUNCIL FOR THE YEAR ENDED 31 MARCH 2022

SCOUT SHOP ACCOUNT

	2022		2021
	£	£	£
RECEIPTS			
Shop sales	14,978		1,971
Interest received	<u>1</u>	14,979	<u>3</u>
			1,974
Cost of sales			
Opening stock at 1 April 2021	7,776		8,088
Purchases	10,908		1,105
	<u>18,684</u>		<u>9,193</u>
Less: Closing stock at 31 March 2022	<u>6,310</u>	12,374	<u>7,776</u>
			<u>0</u>
Gross profit		2,605	1,974
PAYMENTS			
Rent	1250		100
Insurance	52		80
Heat and light	500		
Postage and stationery	1		-
Repairs and renewals	50		<u>27</u>
Sundry expenses	<u>11</u>	1,864	<u>207</u>
Trading profit(loss) for the year		<u>741</u>	<u>1767</u>

Statement as at 31 March 2022

	2022	2021
	£	£
Stock at cost	6,310	7,776
Debtors	596	486
Cash at bank and in hand	<u>20,791</u>	<u>18,694</u>
	<u>27,697</u>	<u>26,956</u>
Surplus for the year	741	350
Creditors	-	-
Funds brought forward	<u>26,956</u>	<u>26,606</u>
Funds carried forward	<u>27,697</u>	<u>26,956</u>

HEAVY WOOLLEN DISTRICT SCOUT COUNCIL FOR THE YEAR ENDED 31 MARCH 2021

JAMBOREE AND INTERNATIONAL CAMP FUND

	2022	2021
	£	£
RECEIPTS		
Participants fundraising	210	
M Ingham	50	
	<u>260</u>	<u></u>
PAYMENTS		
Fundraising expenses	-	
Jamboree payment	2250	
Presentations	<u></u>	<u></u>
Surplus/(deficit) for the year	-1990	
Balance at bank brought forward	9,327	9,327
	<u></u>	<u></u>
Balance at bank carried forward	<u>7,193</u>	<u>9,327</u>

EXPLORER SCOUT ACTIVITIES

	2022	2021
	£	£
PAYMENTS		
Payment to groups	-	
	<u>-</u>	<u></u>
(Deficit) for the year	-	
Cash at bank and in hand brought forward	826	826
	<u></u>	<u></u>
Cash at bank and in hand carried forward	<u>826</u>	<u>826</u>

YOUNG LEADERS ACTIVITIES

	2022	2021
	£	£
RECEIPTS		
Donations		100
PAYMENTS		
Presentations	<u></u>	<u></u>
Surplus for the year		100
Cash at bank and in hand brought forward	605	505
	<u></u>	<u></u>
Cash at bank and in hand carried forward	<u>605</u>	<u>605</u>

HEAVY WOOLLEN DISTRICT SCOUT COUNCIL

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Ken Oldfield - Chairman

Susan Gray - Treasurer

Ian Womersley - County Commissioner

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I report on the accounts of the District for the year ended 31 March 2022, which are set out on the following pages.

Respective responsibilities of the trustee and examiner

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Basis of the independent examiner's report

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Independent Examiner's statement

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- to keep accounting records in accordance with section 41 of the Act and
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2. to which, in my opinion, attention should be drawn in order to enable proper understanding of the accounts to be reached.

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accounting rules of the District's constitution have not been met.

Signed C J Reece

Dated 19 June 2022