

REGISTERED CHARITY NUMBER: 305633

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2017
for
Blackdown District Scout Council**

Blackdown District Scout Council
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for the Year Ended 31 December 2017

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Blackdown District Scout Council
Report of the Trustees
for the Year Ended 31 December 2017

The trustees present their report with the financial statements of the charity for the year ended 31 December 2017. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

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

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

ACHIEVEMENT AND PERFORMANCE

The achievements and performance for the year are set out in the bound document Blackdown District Scout Council Report 2017.

FINANCIAL REVIEW

Financial position

The Council made a surplus in the year of £6,018 (2016 deficit £10,210) which has been added to reserves.

Internal controls

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

Investment policy and objectives

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

Reserves policy

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

305633

Blackdown District Scout Council
Report of the Trustees
for the Year Ended 31 December 2017

REFERENCE AND ADMINISTRATIVE DETAILS

Principal address

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

Trustees

John Lewis	Chairman	
Marian Scott	ADC General Duties	
Peter Venn		
Simon Lacey		- resigned 7.6.17
Tricia Sedgbeer	Deputy DC	
Chris Toms		- resigned 7.6.17
Amanda Holley		- resigned 7.6.17
Norman Powell		- resigned 7.6.17
David Johnson	Honorary Treasurer	
Pam Gaines	District Commissioner	
Jo David	District Network Commissioner	
James Lowe	District Explorer Scout Commissioner	
Lauren David	ADC Activities	
Will Bugden	District Youth Commissioner	
Shaun Dale		- appointed 7.6.17

Independent examiner

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

Bankers

National Westminster Bank, Taunton

Blackdown District Scout Council

**Report of the Trustees
for the Year Ended 31 December 2017**

REFERENCE AND ADMINISTRATIVE DETAILS

President	Charlie Back
Vice Presidents	Cyril Bond Dorothy Bond Peter Bourner Sheila Bourner Babs Collins Pat Hitchcock John Palmer

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires 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 the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

.....
John Lewis - Trustee

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

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

I report to the charity trustees on my examination of the accounts of the Blackdown District Scout Council (the Trust) for the year ended 31 December 2017.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

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

Date:

Blackdown District Scout Council
Statement of Financial Activities
for the Year Ended 31 December 2017

	Notes	2017 Unrestricted funds £	2016 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	11,233	36,437
Charitable activities			
Explorer Scouts		7,977	4,923
District events & training		4,430	5,693
Huish woods		31,156	22,671
Ten tors		1,800	3,270
Other trading activities	3	27,560	25,113
Investment income	4	49,913	32,952
Other income		-	550
Total		134,069	131,609
EXPENDITURE ON			
Raising funds	5	107,201	113,486
Charitable activities			
Explorer Scouts	6	5,090	1,903
District events & training		1,683	5,957
Huish woods		8,102	12,748
Ten tors		1,098	2,265
Donations		-	765
Other		4,877	4,695
Total		128,051	141,819
NET INCOME/(EXPENDITURE)		6,018	(10,210)
RECONCILIATION OF FUNDS			
Total funds brought forward		470,921	481,131
TOTAL FUNDS CARRIED FORWARD		476,939	470,921

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

Blackdown District Scout Council

Balance Sheet At 31 December 2017

		2017 Unrestricted funds £	2016 Total funds £
FIXED ASSETS	Notes		
Tangible assets	9	371,192	361,295
CURRENT ASSETS			
Stocks	10	13,507	11,384
Debtors	11	-	40
Cash at bank and in hand		97,861	105,423
		111,368	116,847
CREDITORS			
Amounts falling due within one year	12	(5,621)	(7,221)
NET CURRENT ASSETS		105,747	109,626
TOTAL ASSETS LESS CURRENT LIABILITIES		476,939	470,921
NET ASSETS		476,939	470,921
FUNDS	14		
Unrestricted funds		476,939	470,921
TOTAL FUNDS		476,939	470,921

The notes form part of these financial statements

Blackdown District Scout Council

Balance Sheet - continued
At 31 December 2017

The financial statements were approved by the Board of Trustees on and were signed on its behalf by:

.....
Pam Gaines -Trustee

.....
David Johnson -Trustee

Blackdown District Scout Council
Notes to the Financial Statements
for the Year Ended 31 December 2017

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

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

Stocks

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

Taxation

The charity is exempt from tax on its charitable activities.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Blackdown District Scout Council

Notes to the Financial Statements - continued for the Year Ended 31 December 2017

2. DONATIONS AND LEGACIES

	2017	2016
	£	£
Donations	639	657
Grants	-	11,530
Membership fees	65,996	75,387
Membership fees payable	(55,402)	(51,137)
	<u>11,233</u>	<u>36,437</u>

Grants received, included in the above, are as follows:

	2017	2016
	£	£
Other grants	-	11,530
	<u>-</u>	<u>11,530</u>

3. OTHER TRADING ACTIVITIES

	2017	2016
	£	£
Tangier shop income	17,684	16,196
Huish Woods shop income	9,876	8,917
	<u>27,560</u>	<u>25,113</u>

4. INVESTMENT INCOME

	2017	2016
	£	£
Camping & hall hire	48,356	32,925
Deposit account interest	1,557	27
	<u>49,913</u>	<u>32,952</u>

Blackdown District Scout Council

Notes to the Financial Statements - continued for the Year Ended 31 December 2017

5. RAISING FUNDS

Raising donations and legacies

	2017	2016
	£	£
Staff costs	44,361	45,794
Rates and water	6,078	3,967
Insurance	3,898	3,153
Light and heat	6,757	5,129
Sundries	397	987
Repairs & maintenance	14,744	20,353
Depreciation	12,786	7,115
	<u>89,021</u>	<u>86,498</u>

Other trading activities

	2017	2016
	£	£
Purchases	13,696	22,635
Rent	2,620	2,600
Support costs	1,864	1,753
	<u>18,180</u>	<u>26,988</u>

Aggregate amounts	<u>107,201</u>	<u>113,486</u>
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6. CHARITABLE ACTIVITIES COSTS

	Direct costs	Totals
	£	£
Explorer Scouts	5,090	5,090
District events & training	1,683	1,683
Huish woods	8,102	8,102
Ten tors	1,098	1,098
	<u>15,973</u>	<u>15,973</u>

Blackdown District Scout Council

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2017**

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2017 nor for the year ended 31 December 2016 .

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2017 nor for the year ended 31 December 2016.

8. STAFF COSTS

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

	2017	2016
Campsite staff	3	3
	<u>3</u>	<u>3</u>

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

9. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Totals £
COST			
At 1 January 2017	443,967	4,400	448,367
Additions	-	22,683	22,683
	<u>443,967</u>	<u>27,083</u>	<u>471,050</u>
At 31 December 2017	443,967	27,083	471,050
	<u>443,967</u>	<u>27,083</u>	<u>471,050</u>
DEPRECIATION			
At 1 January 2017	82,672	4,400	87,072
Charge for year	7,115	5,671	12,786
	<u>89,787</u>	<u>10,071</u>	<u>99,858</u>
At 31 December 2017	89,787	10,071	99,858
	<u>89,787</u>	<u>10,071</u>	<u>99,858</u>
NET BOOK VALUE			
At 31 December 2017	354,180	17,012	371,192
	<u>354,180</u>	<u>17,012</u>	<u>371,192</u>
At 31 December 2016	361,295	-	361,295
	<u>361,295</u>	<u>-</u>	<u>361,295</u>

Freehold cost includes £249,795 spent on the construction of a toilet block in 2009 and £105,942 on a further block in 2011.

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

Blackdown District Scout Council

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2017**

10. STOCKS

	2017	2016
	£	£
Stocks	13,507	11,384
	<u> </u>	<u> </u>

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017	2016
	£	£
Trade debtors	-	40
	<u> </u>	<u> </u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017	2016
	£	£
Bank loans and overdrafts (see note 13)	-	2,363
Other creditors	5,621	4,858
	<u> </u>	<u> </u>
	<u>5,621</u>	<u>7,221</u>

13. LOANS

An analysis of the maturity of loans is given below:

	2017	2016
	£	£
Amounts falling due within one year on demand:		
Bank overdraft	-	2,363
	<u> </u>	<u> </u>

14. MOVEMENT IN FUNDS

	At 1.1.17	Net movement in funds	Transfers between funds	At 31.12.17
	£	£	£	£
Unrestricted funds				
General fund	446,421	6,018	24,500	476,939
Development Reserve Fund	24,500	-	(24,500)	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	470,921	6,018	-	476,939
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>470,921</u>	<u>6,018</u>	<u>-</u>	<u>476,939</u>

Blackdown District Scout Council

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2017**

14. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	134,069	(128,051)	6,018
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>134,069</u>	<u>(128,051)</u>	<u>6,018</u>

Comparatives for movement in funds

	At 1.1.16 £	Net movement in funds £	Transfers between funds £	At 31.12.16 £
Unrestricted Funds				
General fund	456,631	(10,210)	-	446,421
Development Reserve Fund	24,500	-	-	24,500
	<hr/>	<hr/>	<hr/>	<hr/>
	481,131	(10,210)	-	470,921
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>481,131</u>	<u>(10,210)</u>	<u>-</u>	<u>470,921</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	131,609	(141,819)	(10,210)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>131,609</u>	<u>(141,819)</u>	<u>(10,210)</u>

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2017.

Blackdown District Scout Council

Detailed Statement of Financial Activities for the Year Ended 31 December 2017

	2017 £	2016 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	639	657
Grants	-	11,530
Membership fees	65,996	75,387
Membership fees payable	(55,402)	(51,137)
	<u>11,233</u>	<u>36,437</u>
Other trading activities		
Tangier shop income	17,684	16,196
Huish Woods shop income	9,876	8,917
	<u>27,560</u>	<u>25,113</u>
Investment income		
Camping & hall hire	48,356	32,925
Deposit account interest	1,557	27
	<u>49,913</u>	<u>32,952</u>
Charitable activities		
Explorer Scouts	7,977	4,923
District events & training	4,430	5,693
Huish Woods	31,156	22,671
Ten Tors	1,800	3,270
	<u>45,363</u>	<u>36,557</u>
Other income		
Other income	-	550
	<u>-</u>	<u>550</u>
Total incoming resources	134,069	131,609
EXPENDITURE		
Raising donations and legacies		
Wages	44,156	45,794
Pensions	205	-
Rates and water	6,078	3,967
Carried forward	50,439	49,761

This page does not form part of the statutory financial statements

Blackdown District Scout Council

**Detailed Statement of Financial Activities
for the Year Ended 31 December 2017**

	2017	2016
	£	£
Raising donations and legacies		
Brought forward	50,439	49,761
Insurance	3,898	3,153
Light and heat	6,757	5,129
Sundries	397	987
Repairs & maintenance	14,744	20,353
Depreciation of tangible fixed assets	12,786	7,115
	<hr/>	<hr/>
	89,021	86,498
 Other trading activities		
Purchases - Tangier shop	7,614	16,295
Purchases - Huish Woods shop	6,082	6,340
Rent	2,620	2,600
	<hr/>	<hr/>
	16,316	25,235
 Charitable activities		
Donations	-	765
Explorer Scouts	5,090	1,903
District costs & training	1,683	5,957
Huish Woods	8,102	12,748
Ten Tors	1,098	2,265
	<hr/>	<hr/>
	15,973	23,638
 Support costs		
Management		
Telephone	1,656	1,583
Postage and stationery	208	392
Website	665	665
Accountancy fees	2,550	2,520
Training	840	380
Bank interest	822	908
	<hr/>	<hr/>
	6,741	6,448
 Total resources expended	<hr/>	<hr/>
	128,051	141,819
 Net income/(expenditure)		
	<hr/>	<hr/>
	6,018	(10,210)
	<hr/>	<hr/>

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