

Unaudited Financial Statements for the Year Ended 31 December 2023

for

Blackdown District Scout Council

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for the Year Ended 31 December 2023**

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

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

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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



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

Date: 23 April 2024

Blackdown District Scout Council

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

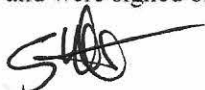
	Notes	Unrestricted funds £	Restricted fund £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	12,985	-	12,985	28,940
Charitable activities					
Explorer Scouts		16,610	-	16,610	5,351
District events		10,170	-	10,170	5,905
Huish woods		20,177	-	20,177	18,871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

The notes form part of these financial statements

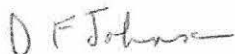
**Balance Sheet
31 December 2023**

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

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



Shawn Rutter - Trustee



David Johnson - Trustee

The notes form part of these financial statements

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

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

Tangible fixed assets

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

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

Stocks

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

Taxation

The charity is exempt from tax on its charitable activities.

Blackdown District Scout Council

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

2. DONATIONS AND LEGACIES

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

3. OTHER TRADING ACTIVITIES

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

4. INVESTMENT INCOME

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

5. RAISING FUNDS

Raising funds

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

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

5. RAISING FUNDS - continued

Other trading activities

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

6. CHARITABLE ACTIVITIES COSTS

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

7. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

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

8. STAFF COSTS

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

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

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

9. LEGACY

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

10. TANGIBLE FIXED ASSETS

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

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

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

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

11. STOCKS		2023	2022
		£	£
Stocks		<u>13,426</u>	<u>12,668</u>
12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2023	2022
		£	£
Trade debtors		2,059	220
Other debtors		170,540	170,855
Prepayments and accrued income		<u>4,105</u>	<u>3,883</u>
		<u>176,704</u>	<u>174,958</u>
13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2023	2022
		£	£
Trade creditors		1,114	2,519
Accruals and deferred income		<u>3,895</u>	<u>2,268</u>
		<u>5,009</u>	<u>4,787</u>
14. MOVEMENT IN FUNDS			
	At 1.1.23	Net movement in funds	At 31.12.23
	£	£	£
Unrestricted funds			
General fund	437,092	(20,166)	416,926
Restricted funds			
Huish Woods development reserve	188,980	-	188,980
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>626,072</u>	<u>(20,166)</u>	<u>605,906</u>

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

14. MOVEMENT IN FUNDS - continued

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

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

Comparatives for movement in funds

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

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

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

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

14. MOVEMENT IN FUNDS - continued

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

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

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

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

15. RELATED PARTY DISCLOSURES

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

Blackdown District Scout Council

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

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

This page does not form part of the statutory financial statements

Blackdown District Scout Council

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

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

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Blackdown District Scout Council

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

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

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