

BLYTHE DISTRICT SCOUT COUNCIL

Trustees Annual Report and Financial Statements

For the Period 1 April 2019 to 31 March 2020

TRUSTEES: Ex officio

Chairman	Jackie Butterworth
Secretary	Paul Thomas
Treasurer	James Edwards
District Commissioner	Shirley Brookes (acting)
Assistant District Commissioner	Paul Webb
District Explorer Scout Administrator	Brian Bowden

TRUSTEES: Elected – members of District Executive Committee

1 st Shirley	Tony Fitzgerald
1 st Tidbury Green	Martyn Whale
1 st Hockley Heath	Colin Redmond-Lyon
2 nd Shirley	Tricia Keenan
6 th Shirley	Heather Petts
6 th Solihull	Patrick Taylor
11 th Solihull	Ian Waddell

TRUSTEES: Nominated

Badge Secretary	Lauret Tipping
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BANKERS:

Lloyds Bank
Stratford Road
Shirley
Solihull

INDEPENDENT EXAMINER

Claire Hodgskin

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

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

The District is managed by the District Executive Committee, the members of which are the 'Charity Trustees' of the Scout District which is an educational charity. As charity trustees they are responsible for complying with legislation applicable to charities. This includes the registration, keeping proper accounts and making returns to the Charity Commission as appropriate. The Executive Committee exists to support the District Commissioner in meeting the responsibilities of their appointment and to provide support for Scout Groups, Explorer Scout Units and any District Scout Network in the District. The Executive Committee is responsible for:

- The maintenance of District property;
- The raising of funds and the administration of Group finance;
- 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;
- Appointing District Administrators and Advisors other than those who are elected.

The 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 property and equipment. The District would request the use of buildings, property and equipment from neighbouring organisations including other Scouting organisations. The District has sufficient insurance in place to mitigate against permanent loss.

Injury to leaders and members. The District through the capitation fees contributes to the Scout Associations 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 loss of leaders. The District is totally reliant upon volunteers to run and administer the activities of the group. If there was a reduction in the number of leaders to an unacceptable level in a particular Group or Unit within the District or the District as a whole then there would have to be a contraction, consolidation or closure. 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 Group or Unit or the District as whole then there would have to be a contraction, consolidation or closure. 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 two signatories for all payments and comprehensive insurance policies to ensure that insurable risks are covered.

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.

The District continues to provide a wide range of activities for its youth members (1,100 last year) in 10 Scout Groups and 5 Explorer Scout Units (in the last year), led by the District Team and overseen by the Executive Committee.

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.

District Commissioners Statement

The District's policy on reserves is to hold sufficient resources to continue the charitable activities of the group should income and fundraising activities fall short. The District Executive Committee considers that the group should hold a sum equivalent to 12 months running costs, (circa £8,000 in 2018 and £5,500 in 2019). The District held reserves of approximately £19,000 against this at year end.

The District does not have sufficient funds to invest in longer term investments. The District has therefore adopted a risk averse strategy to the investment of its funds.

The Financial Statements have been drawn up on the accruals basis.

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

Signed on behalf of the Trustees by

Jackie Butterworth
District Chairman

Sep-20

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Financial statements for the year ending 31st March 2019

Statement Of Financial Activities

	Note	2020 £	2019 £
Incoming Resources	3		
Incoming resources from generated funds			
Voluntary income		0	3,460
Activities for generating funds		-	-
Investment income		0	25
Fundraising Trading Income		2,105	1,568
Incoming resources from charitable activities		2,572	2,129
Other incoming resources		0	0
Total Incoming Resources		4,677	7,182
Resources Expended	4-8		
Costs of Generating Funds			
Costs of generating voluntary income		0	0
Fundraising trading costs		2,440	1,410
Investment management costs		0	0
Charitable activities		2,274	2,223
Governance costs		0	106
Grants		454	
Other resources expended		465	70
Total Resources Expended		5,633	3,810
Net movement in funds		-957	3,371
Unrestricted funds brought forward		20,261	16,890
Unrestricted funds carried forward		19,305	20,261

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Balance Sheet			
	Note	2020 £	2019 £
Fixed Assets			
Tangible assets	9	0	0
Other fixed assets		0	0
Investments	10	0	0
Total Fixed Assets		0	0
Current Assets			
Stock and work in progress		661	661
Debtors	11	718	2,030
Short term investments	12	5,210	5,210
Cash at bank and in hand	13	13,980	48,467
Total Current Assets		20,569	56,368
Creditors : amounts falling due within one year	14	1,265	36,108
Net current assets / (liabilities)		19,304	20,261
Total assets less current liabilities	14	19,304	20,261
Creditors : amounts falling due after one year		0	0
Provisions for liabilities and charges		0	0
Net Assets		19,304	20,261
Funds of the Charity			
Unrestricted Funds		19,304	20,261
Restricted Income Funds	15	0	0
Endowment Funds	15	0	0
Total Funds		19,304	20,261

The financial statements were approved by the Trustees on 4th May 2018 and signed on their behalf by

Signature	Name	Position
		Chair
		Treasurer

Note 1 Basis of preparation

1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with Accounting Standards
- and with the Charities Act 2011.

1.2 Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

1.3 Changes to previous accounts

No changes have been made to accounts for previous years.

Note 2 Accounting Policies

INCOMING RESOURCES

Recognition of incoming resources	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> the charity becomes entitled to the resources; the trustees are virtually certain they will receive the resources; and the monetary value can be measured with sufficient reliability.
Membership subscriptions	Memberships subscription collected on behalf of other parts of the Scout Movement are reported in the SoFA net of any amount paid out. This is because these subscription are in effect held as agents before being paid out.
Incoming resources with related expenditure	Where incoming resources have related expenditure the incoming resources and related expenditure are reported gross in the SoFA.
Grants and donations	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
Tax reclaims on donations and gifts	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.
Contractual income and performance related grants	This is only included in the SoFA once the related goods or services have been delivered.
Gifts in kind	<p>Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.</p> <p>Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.</p> <p>Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.</p>
Donated services and facilities	These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
Investment income	This is included in the accounts when receivable.
Investment gains and losses	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised as soon as there is a legal or constructive obligation committing
Governance costs	Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
Grants payable without performance conditions	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.
Support Costs	Support costs include central functions and are allocated to activity categories on a basis consistent with resource use, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.
Investments	Investments quoted on a stock exchange are valued at market value at year end. Other investments are included at trustees' best estimate of market value.
Stocks and work in progress	These are valued at the lower of cost or market value.

Notes to the Accounts (contd.)

Note 3 Analysis of incoming resources

	Analysis	2020 £	2019 £
Voluntary Income	Membership subscriptions	36,917	39,568
	Less Membership subscriptions paid on to County	-36,917	-36,108
	Net membership subscriptions retained	0	3,460
	Donations	0	0
	Total	0	3,460
Activities for generating funds	Sales of Badges	2,105	1,568
	Sundries	0	0
	Total	2,105	1,568
Investment Income	Interest on COIF Charities Account	0	25
	Total	0	25
Incoming resources from charitable activities	Beaver Activities	0	0
	Cub Activities	0	0
	Scouts & Explorer Activities	2,572	2,129
	Network Activities	0	0
	Leader Activities	0	0
	Total	2,572	2,129
Total incoming resources		4,677	7,182

Notes to the Accounts (contd.)

Note 4 Analysis of resources expended

	Analysis	2020 £	2019 £
Costs of generating voluntary income		0	0
	Total	0	0
Fundraising trading costs	Badges cost of sales	2,440	1,410
	Total	2,440	1,410
Investment management costs		0	0
	Total	0	0
Charitable activities	Beaver Activities	61	0
	Cub Activities	479	0
	Scout & Explorer Activities	1,735	2,136
	Leader Activities	0	88
	St George's Day	0	0
	Jamboree Grants	0	0
	Charitable Donations	0	0
	District Network	0	0
	Total	2,274	2,223
Governance Costs	Meeting Costs	0	88
	Printing, Postage, & Stationery	0	19
	Total	0	106
Other costs	Lease of land	300	0
	Rent of storage garage	95	70
	Sundries	0	0
	Insurance	42	
	Development Costs / Support to Groups	0	0
	Write Off of Bad Debt	28	0
	Non-Fixed Asset Equipment Purchases	0	0
	Total	465	70
Total resources expended		5,179	3,810

Notes to the Accounts (contd.)

Note 5 Support Costs

Support costs have not been analysed and pro-rated across activities.

Note 6 Expenses and fees

6.1 Trustee Expenses

The total amount of payments or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees was as follows:

	2020	2019
Number of Trustees paid expenses	1	5
Nature of the expenses	Expense Reimbursement (garage Rent)	Administration, equipment purchases, development costs
Total amount paid	95	310

6.1 Independent Examiner fees

The following fees were paid for the statutory external scrutiny of accounts and other services provided by the independent examiner:

	2020	2019
Independent Examiner's fees	£0	£0
Other fees for advice, consultancy, & accountancy	£0	£0
Total amount paid	£0	£0

Note 7 Paid Employees

The District has no paid employees and has incurred no costs in respect of wages, salaries, benefits in kind, Employer's National Insurance, or pensions.

Note 8 Grantmaking

The charity made the following material grants and donations during the year. No material grants were made to institutions.

8.1 Total value of grants

Purpose for which grants made	Grants to institutions	Grants to individuals
	£	£
New Section Grant (solihull 6th)	100	
Start up Grant Attenborough	354	
	454	0

Notes to the Accounts (contd.)

Note 9 Tangible Fixed Assets

The District currently holds no tangible fixed assets subject to depreciation charges or with a net book value requiring disclosure within the accounts.

Note 10 Investment Assets

The District currently holds no fixed asset investments. See Note 12 to these accounts regarding cash held at bank as a short term investment.

Note 11 Debtors and prepayments

Analysis of debtors

	Due within 1 year		Due after 1 year	
	31/03/19 £	31/03/18 £	31/03/19 £	31/03/18 £
Trade debtors	0	0	0	0
Debts due from the District	0	2,030	148	0
Other debtors	0	0	0	0
Prepayments and accrued income	0	0	0	0
Total	0	2,030	0	0

Note 12 Short term investments

Analysis of deposits

	31/03/19 £	31/03/18 £
Scout Association short term investment service	0	0
Other deposits (COIF account)	5,210	5,185
	5,210	5,173

Note 13 Cash at bank and in hand

Analysis of deposits

	31/03/19 £	31/03/19 £
Bank current accounts	13,980	48,439
Building society accounts	0	0
Cash in hand	0	28
	13,980	48,467

Notes to the Accounts (contd.)

Note 14 Creditors and accruals

Analysis of creditors

	Due within 1 year		Due after 1 year	
	31/03/19	31/03/18	31/03/19	31/03/18
	£	£	£	£
Loans and overdrafts	0	0	0	0
Trade creditors	0	0	0	0
Subscriptions	1,265.0	36,108	0	0
Debts due to the District *	0	0	0	0
Taxation and social security	0	0	0	0
Other creditors	0	0	0	0
Accruals and deferred income	0	0	0	0
	1,265	36,108	0	0

* Includes monies held for badge accounts

Note 15 Endowment and restricted funds

At year-end the District held no permanent endowment funds, expendable endowment funds, or restricted income funds.

Note 16 Transactions with related parties

During the financial year the District has entered into no transactions with related parties in respect of remuneration or benefits, loans or other transactions.

Note 17 Additional Disclosures

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts.

Sales of Badges

	2019	2018
	£	£
Sales	2,105	3,351
Cost of Sales	-2,440	-2,935
Badges writtten off	0	0
Profit / (Loss)	-335	416

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

I report on the accounts of the District for the year ended 31st March 2018 which comprise the Statement of Financial Activities, the Balance Sheet and related notes set out on pages 6 - 14.

This report is made solely to the trustees in accordance with Section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees for my examination work.

Respective responsibilities of Trustees and Examiner

The District's trustees are responsible for the preparation of the accounts. They consider that an audit is not required for this year (under Section 144 of the Charities Act 2011 (the Charities Act)) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts (under Section 145 of the Charities Act);
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under Section 145(5)(b) of the Charities Act); and
- To state whether particular matters have come to my attention.

Basis of 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 District 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 any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.


Independent Examiner's statement

In connection with my examination, no matter has come to my attention (other than that disclosed below *):

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

- to keep accounting records in accordance with Section 130 of the Charities Act ;and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or

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

Name : Claire Hodgskin 

Qualification : MAAT

Address : 53 Burman Road
Shirley, Solihull

Date : 07-Jul-20