

WDSC – Year to 31st March 2020 Report

The year to March 2020 finance statements are compared to the 2019/20 full year budget. Points to note are:

1. Convid -19
 - a. The virus had a significant effect on the income at Reva, Curly Hill and with activities across the District. In line with the instructions from Head Office all Scout Activities across the District were curtailed from mid March. The impact on each area of the Council's responsibility is discussed below.
2. Scouting UK Finance Issues
 - a. It is expected that the level of levies for 20/21 to be significantly increased due to ongoing issues at HQ and the Convid-19 impact. Groups should plan for an increase in the levy to be around £5 per head taking it to around £44 per head.
3. Central Income v Expenditure
 - a. Account has been made for 2019/20 levies, showing a small surplus of £2939 against a total levy income of £36024. This was in line with budget of £2932 and £35947 respectively.
 - b. Badge income continues to run at around £1000 p.a. and showing a small profit of £169.
 - c. Toilet/Shower Block donations brought forward from prior year were £38,250 with further donations in the current year from Foyle Foundation (£5000), Round Table (£5000), Sunley (£3000), Ilkley Parish Council (£4000), Ilkley Rotary (£2605), Groundwork UK (£2000) and a Gift Aid tax back of £2500 on a previous donation brought the total grants across the 2 years to £62355. £4800 was taken in 18/19 towards the revamped fire circle leaving £57555 for the new Toilet Block. The balance has been transferred to a specific reserve under Other Creditors and will be released to surplus in line with amortisation of the cost of the toilet build. One year of depreciation and Grant Release has been charged to the main accounts.
 - d. Interest was higher than forecast due to deposit balances being higher than expected due to the timing of the Toilet Block build expenses and the Grants being on deposit and accruing interest.
 - e. This gave rise to a profit of £1302 in the central account v a full year budgeted deficit of £685. The change is attributable to zero spend on training (budget £1000) and £447 donation for the Jamboree.
4. Curly Hill Income v Expenditure
 - a. Camping income is £22124 against a full year budget of £24,000. This is despite making refunds (£2654) to organisations who had booked the facility for use during the Convid-19 lockdown and a lack of bookings during the same period to ongoing uncertainty (£4136 during March 2019).
 - b. Badge income of £688 has been received and has been offset by year end stock levels of £812 to give rise to a surplus of £248.
 - c. There was no other income.
 - d. General repair work of £5545 have been incurred including a significant proportion incurred in the last quarter in fitting out the new Toilet Block.
 - e. Utility/rates bills are above budget and in the main the increase was associated with the increased usage during the cooler months. Insurance was in line with forecast.
 - f. The surplus of £10355 against a full year budget of £15550 reflects the lower camping income (Deficit £1876 to budget) due to Convid-19 and higher repair costs (up £3045 compared to budget)
5. Reva
 - a. Income levels of £12735 and in line with the budget of £13020.
 - b. Membership income is reduced significantly to £35 due to a change in policy with the Sailing Centre moving to a usage charge rather than membership fees.
 - c. Income benefited by grants of £5491 compensating for a much-reduced sailing income of £6508 (budget £10100)
 - d. Reva has generated a profit of £1742 against a budget deficit of £130.
 - e. The tractor is now fully depreciated.

6. Project Account and Fellowship
 - a. The Fellowship generated income of £521, incurring expenses of £104. Additionally, they procured a trailer and cover at a cost of £1557.
 - b. Movement on the project account was the District Dinner which has income and costs of £860. The account shows a small loss for the year of £41 due to a £44 loss on the Beaver sleepover.

7. Balance Sheet
 - a. Total cash at bank stands at £57461 including £49993 for Central, £6966 for Reva and £502 for Fellowship with a further £900 in the project account and £69715 on deposit.
 - b. As mentioned above, included within the current/deposit account balances (and other creditors) are donations received and ring fenced for the new Toilet/Shower block project (£57555 gross, £54677 after one year of grant release)
 - c. Other creditors of £115291 also includes £11547 of donations received by Reva and that will be released to revenue in line with the depreciation charge and advance payments for the Groups of £32832 (due to County early April)
 - d. Net Assets stand at £367585. The level of free standing reserves at £102892 satisfies the District Policy of maintaining adequate resources for at least one year's activity – the benefits of which will be seen in 2020-21 when the full impact of Covid-19 is known.

8. 2020/21 Levy
 - a. Only one Group was late for the 2020/21 levy, and the liability to County was duly paid over to County in April 2020 (within the timescales allowed).

9. Budget 2020/21
 - a. The statements here are subject to review by the Executive committee in May 2020 when the proposed budget will be presented.
 - b. The budget has been created taking into account Covid-19 and thus the following assumptions.
 - i. Camping will not resume at Curly Hill until January 2021 (bunkhouses not being conducive to social distancing).
 - ii. Sailing income will be limited to some sessions in September and October. When sailing of single handers may be allowed.
 - iii. Discretionary costs will be limited such that a break-even position for the year is maintained.

Points to note on the proposed budget

Central

- a. Badge income significantly reduced, reflecting reduced scouting activities during the year.
- b. Licences of £1000 pays for the central funding of Compass Online Scout Manager licences

Curly Hill

- a. £3000 camping income will be received for the last quarter of the year.
- b. The £10,000 small business grant will be received (Grant has been applied for)
- c. Rates of the Year will be zero (already confirmed by BMBC)
- d. Badge income and costs significantly reduced.

Reva

- a. Small business grant of £10,000 has already been received.
- b. Leeds CC have confirmed that rates for the year will be £0
- c. Insurance will be renegotiated and reduced to £4500 p.a.
- d. Tuck shop income and costs significantly reduced.

The above results in a small increase in net projected cash, but a small decrease in net assets, principally due to the impact of depreciation on the boat stock.

WHARFEDALE DISTRICT SCOUT COUNCIL

Hollings Crowe Storr LLP
14 Beech Hill
OTLEY
LS21 3AX

Dear Sirs

We confirm to the best of our knowledge and belief, and having made appropriate enquiries of the other trustees and officials of the charity, the following representations given to you in connection with your Independent Examiners Report on the charity's financial statements for the year ended 31st March 2020.

1. We acknowledge as the trustees our responsibilities for preparing financial statements which give a true and fair view and for making accurate representations to you and all transactions undertaken by the charity have been properly reflected and recorded in the accounting records. All other records and related information including minutes of all Executive Committee and trustees' meetings have been made available.
2. All known material liabilities of the charity at the balance sheet date have been included in the accounts. There are no material contingent liabilities or capital commitments other than those disclosed in the accounts nor is there any litigation process or pending
3. The charity has not had, or entered into, at any time during the period any arrangement, transactions or agreement to provide credit facilities (including loan, quasi loans, or credit transactions) for trustees or to guarantee or provide security for such matters.
4. We are not aware of any significant transactions with related parties which would require disclosure.
5. There have been no events since the balance sheet date which necessitate revision of the figure included in the financial statements or the inclusion of a note thereto.
6. The trustees are not aware of any breaches of law or regulations which would have a material impact on the financial statements.
7. The trustees confirm that in their opinion the charity will continue as a going concern for a period in excess of twelve months from the approval of these financial statements.

Alan K. Pratt
Trustee

Independent Examiner's Report to the trustees of the Wharfedale District Scout Council.

Report on the accounts of the District for the year ended 31st March 2020 which are detailed in the Trustees Annual Report.

This report is made solely to the trustees in accordance with 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'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 the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under Section 145(5) (b) of the 2011 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:

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 2011 Act; and
 - To prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 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 Anthony Bradbury FCCA

Qualification: Certified Accountant

Address Messrs Hollings Crowe Storr LLP, 14 Beech Hill, Otley, West Yorkshire, LS21 3AX

Date:// 2020