

GREENFORD AND DISTRICT SCOUT COUNCIL

Charity Registration Number: **1046044**

Trustees' Annual Report for the year ended 31st March 2023

PRESIDENT: Mr A R Bamford.

VICE PRESIDENTS: Mr P L Bicknell, Mrs M M Brandon, Mr J F G Burton, Mr I D Chick JP, Mr B Cole, Mrs J A Cole, Mr S Girling, Mr H Greenway, Mrs H Hankins, Mr T Hankins, Mr J A Hunter MBE, Mr P Melvin, Mr A K Norman, Mr S Pound.

TRUSTEES: *Ex-Officio*

	Name
Chair	Mr I D Chick
District Commissioner	Ms C S Muxlow
District Youth Commissioner	Miss H Frith
Secretary	Ms T Minson (from 27 th June 2022)
Treasurer	Mr P G Melhuish
District Explorer Scout Commissioner (Acting)	Ms C S Muxlow
District Scout Network Commissioner	Dr D Aubby

TRUSTEES: *Nominated*

Mr A Appleby (to 27th June 2022), Mrs R Corcoran (from 27th June 2022), Mr R Fox (to 27th June 2022), Mr G Hunjan (from 27th June 2022), Mrs M C Melhuish, Dr A Norori-McCormac (from 27th June 2022), Mr A K Norman (to 27th June 2022), Mr B K Payne, Mr S Pound.

TRUSTEES: *Elected*

Mr A Appleby (from 27th June 2022), Mrs S C Appleby, Ms S Brooks (to 27th June 2022), Mr S L Dingwall, Mr R Fox (from 27th June 2022), Mr W F Lewis (to 27th June 2022), Mr A K Norman (from 27th June 2022), Mr F Snell, Mr P I Thorne (to 27th June 2022).

TRUSTEES: *Co-opted*

Ms K Barry (to 12th January 2023), Mr M Kiley (from 27th June 2022), Miss A S Taylor-Brown, Mr P I Thorne (from 27th June 2022 to 22nd February 2023).

INDEPENDENT EXAMINER:

Mr P McLoughlin

BANKERS:

Santander UK plc, Bootle, Merseyside. L30 4GB

District Registration Number with The Scout Association: 13806

Charity Registration Number: 1046044

Contact Name and Address: Mr P G Melhuish, 63 Pavilion Way, Ruislip, Middlesex. HA4 9JR

Principal Address: R/O 111/113 Hill Rise, Greenford, Middlesex. UB6 8PE

GREENFORD AND DISTRICT SCOUT COUNCIL

Charity Registration Number: 1046044

Trustees' Annual Report for the year ended 31st March 2023

The purpose of Scouting

Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.

The values of Scouting

As Scouts we are guided by these values:

Integrity - We act with integrity; we are honest, trustworthy and loyal.

Respect - We have self-respect and respect for others.

Care - We support others and take care of the world in which we live.

Belief - We explore our faiths, beliefs and attitudes.

Co-operation - We make a positive difference; we co-operate with others and make friends.

The Scout Method

Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting and:

- enjoy what they are doing and have fun
- take part in activities indoors and outdoors
- learn by doing
- share in spiritual reflection
- take responsibility and make choices
- undertake new and challenging activities
- make and live by their Promise.

Objectives and Activities

The aim of the District is that of The Scout Association both short and long term. The main objectives for the year have been to continue with the UK Scout Activity Programme and to support Groups. We will achieve this by providing as many resources as possible to encourage youth within our Scouting area.

Achievements and Performance

The District area covers Greenford, Northolt, Perivale, Southall, Sudbury and Wembley consists of 11 Groups where we have a youth membership of 684 covering Beaver Scouts, Cub Scouts, Scouts and Explorer Scouts. In addition, there are 243 adults involved as leaders or administrators - all of whom give their services voluntarily.

Both youth and adult membership numbers have increased although the need for adult volunteers is urgent. We now have two "Squirrel Dreys" for the pre-Beaver age (4 to 5 years) section called "Squirrels" which are flourishing.

Training has been provided for all adults, both uniformed and non-uniformed via online methods and some face-to-face courses.

We held a District camp at PACCAR where all Groups enjoyed many activities and participated in the Royal British Legion's Remembrance Day service. The Beaver section had a Christmas pantomime outing and a Spring Egg hunt. The Cub section held a cross country, sports day and a Christmas outing. The Scouts ran their Underground Wide Game and Scout Craft competitions. Our Explorer Scout sections attended several camps, hikes, numerous activities and continued with The Young Leader and "Duke of Edinburgh Awards" scheme.

The District gave grants to participants and leaders for the World Scout Jamboree in South Korea and The Haarlem Jamborette in The Netherlands; both in 2023. District sections were awarded several grants from the Jack Petchey Foundation, supporting youth in London and Essex.

Southall Activity Centre had users from inside and outside the District including some "educational" Groups. The replacement climbing tower was completed for use in 2023.

For the second year grants were made to Groups to assist them with their Scouting activities including membership subscriptions to the Scout County and Headquarters.

Members of the District were recognised by The Scout Association for various Scouting awards. We were more than proud that one of our Network Scouts was selected to support/volunteer at Queen Elizabeth II's lying in State event.

The District has not incurred any expenditure during the year specifically to generate future income.

Financial Review

The District has controlled its spending and continues to do so. A review of the hire charges for both the Southall Activity Centre and District HQ was undertaken as overhead costs have increased.

The District's investments have held their value during the year.

The District Executive Committee received regular updates of the District's cash and investments. In addition, the Executive's Finance committee monitored the levels of bank balances and the interest rates received and has ensured a spread of investments and deposits to maximise the income whilst maintaining a low risk strategy.

All major expenditure was controlled by the District Executive who discussed current and future projects.

The routine responsibilities of the District are financed through the hire of Southall Activity Centre plus the Scout shop surplus.

At the end of the year income reserves amounted to £707,256. The District's policy on reserves is to hold sufficient funds readily available to support Groups, Leaders, Members and all premises for which we are responsible. The trustees believe the level of reserves is sufficient to support the charity for at least 12 months from the date of approval of the financial statements.

Plans for Future Periods

The District will continue to hold events to attract more adult volunteers as the demand for leaders and new sections continues. The District will maintain its and Groups' buildings as required. We plan to offer some more regular Network meetings and better advertise National and International Events for the Networks members. There is an aim to develop more adults and therefore award new Nights Away Permits within the District and to support Groups with the transition to new POR and Operational Overviews of Trustee Boards. The new climbing wall will be opened and permit holders inducted to use it confidently.

The future direction of the District is that of The Scout Association.

Structure, Governance and Management

During the year ended 31st March 2023, the District Executive Committee has met on a regular basis to discuss administration and support to all Groups. We have referred to the guidance in the Charity Commission's general guidance on Public Benefit when reviewing our aims and objectives and in planning our future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives we have set.

The District Scout Council complies with the detailed rules for the management of financial and operational risks mandated by the Policy, Organisation and Rules of The Scout Association. The Trustees actively monitor and review all risks which the charity faces and confirm that insurances are in place to mitigate against significant risks that might arise.

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 the rules which are common to all Scouts. Trustees are appointed in accordance with the Policy, Organisation & Rules of The Scout Association.

Trustees are drawn from all areas of Scouting and from outside the Movement. Elected members are proposed and seconded at the Annual General Meeting. The District Commissioner nominates people who have particular expertise in a variety of areas and are not necessarily members of the Scout Association. Trustees who are co-opted are people who occupy a specific appointment or have experience in a particular discipline.

The Trustees, being the management personnel, are all volunteers without remuneration.

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Report 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 & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 that disclose with reasonable accuracy at any time the financial position of the charity and 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 Royal Charter. 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 the trustees on 23rd May 2023 and signed on their behalf by

Ian David Chick (Chair)

Paul Graham Melhuish (Treasurer)

Independent Examiner's Report to the Trustees of the GREENFORD AND DISTRICT SCOUT COUNCIL

Charity Registration Number: 1046044

I report to the trustees on my examination of the accounts of the Greenford and District Scout Council for the year ended 31st March 2023.

Responsibilities and basis of report

As the charity trustees of the Greenford and District Scout Council 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 Greenford and District Scout Council accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the 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 Greenford and District Scout Council 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 the 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.

Signed:

Name: Patrick Edward McLoughlin

Relevant professional qualification or membership of professional bodies:

Diploma in Business Studies

Address: 22 Newnham Avenue, Eastcote, Ruislip, Middlesex. HA4 9RN

Date: 23rd May 2023

GREENFORD & DISTRICT SCOUT COUNCIL

(CHARITY REGISTRATION NO. 1046044)

Financial statements for the year ending 31st March 2023

Statement of financial activities

	Note 3	2023 £	2022 £
Income			
Donations		11,371	31,186
Charitable activities		30,313	20,182
Other trading activities		17,069	16,270
Investments		8,523	9,909
Total income		<u>67,276</u>	<u>77,547</u>
Expenditure	4		
Fundraising costs		12,790	12,158
Charitable activities		52,340	18,742
Other		27,521	159,903
Total expenditure		<u>92,651</u>	<u>190,803</u>
Other recognised gains			
(Losses)/Gains on investment assets		(5,300)	57,151
Net movement in funds		<u>(30,675)</u>	<u>(56,105)</u>
Total funds brought forward		<u>737,931</u>	<u>794,036</u>
Total funds carried forward		<u>707,256</u>	<u>737,931</u>

All gains and losses arising in the year are included in the Statement of Financial Activities and arise from continuing activities.

GREENFORD & DISTRICT SCOUT COUNCIL

(CHARITY REGISTRATION NO. 1046044)

Financial statements for the year ending 2023

Balance sheet

	Note	2023	2022
		£	£
Fixed assets			
Tangible assets	5	34,320	49,020
Investments	6	599,539	656,363
Total fixed assets		<u>633,859</u>	<u>705,383</u>
Current assets			
Stock		9,267	7,021
Debtors	7	1,346	2,577
Cash at bank and in hand	8	95,766	112,751
Total current assets		<u>106,379</u>	<u>122,349</u>
Creditors: amounts falling due within one year	9	(32,982)	(89,801)
Net current assets		<u>73,397</u>	<u>32,548</u>
Total assets less current liabilities		<u><u>707,256</u></u>	<u><u>737,931</u></u>
Funds of the Charity			
Unrestricted funds		<u><u>707,256</u></u>	<u><u>737,931</u></u>

The financial statements were approved and authorised for issue by the Trustees on 23rd May 2023 and signed on their behalf by

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I D Chick (Chair)

P G Melhuish (Treasurer)

GREENFORD & DISTRICT SCOUT COUNCIL

(CHARITY REGISTRATION NO. 1046044)

Notes to the accounts

Note 1 Basis of preparation

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention, modified to include investments at fair value in accordance with:

- Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ;
- Accounting and Reporting by Charities – Statement of Recommended Practice (Charities SORP (FRS 102));
- and with the Charities Act 2011

The Council constitutes a public benefit entity as defined by FRS 102. FRS 102 has been adopted in preparing these financial statements.

The trustees have assessed whether the use of going concern basis is appropriate. This includes whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. This assessment is made in respect of a period of one year from the date of approval of the financial statements and the trustees have no material uncertainties about the charity's ability to continue.

1.2 Change in basis of accounting

There has been no change to the accounting policies since last year.

1.3 Changes to previous accounts

No changes have been made to accounts for previous years.

Note 2 Accounting policies

INCOME

Recognition of incoming resources

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- there is sufficient certainty that receipt of the income is considered probable; 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 (as with fundraising) the incoming resources and related expenditure are reported gross in the SoFA.

Donations

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.

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

Investments are stated at market value. Gains or losses on investments, whether realised or unrealised, are disclosed in the SoFA in the year in which they arise.

GREENFORD & DISTRICT SCOUT COUNCIL

(CHARITY REGISTRATION NO. 1046044)

Notes to the accounts

Note 2 Accounting policies - continued

EXPENDITURE AND LIABILITIES

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

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.

Trustees remuneration

No trustee nor any persons connected with them received any remuneration in the current year or previous year.

Trustees reimbursed expenses

The total amount claimed and reimbursed in the year to 2 trustees amounted to £34 (2022 £45 to 2 trustees).

Staff costs

No staff were employed during the year. Key management personnel comprise the trustees.

Costs of generating income

Includes all costs associated with activities to raise funds for the Council.

Charitable activities expenditure

Relates to all activities carried out in furtherance of the aims and objectives of the Scouting movement.

Other resources expended

Includes all other costs incurred by the Council.

Taxation

No tax has been provided because the income of the Council is within the exemption granted by Section 505 of the Income and Corporation Taxes Act 1988.

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 £1,000. They are valued at cost less depreciation.

Investments

Other investments are included at market value at the year end.

Stocks

These are valued at the lower of cost and net realisable value.

Debtors

The Council's debtors qualify as basic financial instruments under FRS 102. These are recognised at initial transaction value.

Cash at bank and in hand

Cash at bank and in hand includes cash in hand, deposits held at call with banks and other short term liquid investments with original maturities of three months or less.

GREENFORD & DISTRICT SCOUT COUNCIL

(CHARITY REGISTRATION NO. 1046044)

Notes to the accounts

Note 3 Analysis of income

	2023	2022
	£	£
Donations		
Membership subscriptions	34,796	25,458
Less: Membership subscriptions paid to County	(34,946)	(25,159)
Net membership subscriptions retained	(150)	299
Grants - HM COVID-19	0	26,199
Grants - The Scout Association	0	0
Donations	7,460	2,953
Donations Minibuses	2,510	550
Donations Gift Aid	1,551	1,185
	<u>11,371</u>	<u>31,186</u>
Charitable activities		
Hire of Facilities	12,060	10,649
District Camp 2022	5,100	0
Training	0	0
Beaver Scouts	705	66
Cub Scouts	3,906	0
Scouts	0	0
Explorer Scouts	8,542	9,467
Young Leaders	0	0
	<u>30,313</u>	<u>20,182</u>
Other trading activities		
District Shop	16,864	16,212
Southall Activity Centre	205	58
Explorer Scouts	0	0
	<u>17,069</u>	<u>16,270</u>
Investments		
Bank Interest	47	11
Realised Gain on sale of investments	3,506	6,006
Investment Distributions	4,970	3,892
	<u>8,523</u>	<u>9,909</u>

GREENFORD & DISTRICT SCOUT COUNCIL

(CHARITY REGISTRATION NO. 1046044)

Notes to the accounts

Note 4 Analysis of Expenditure

	2023	2022
	£	£
Raising Funds		
District Shop	12,790	12,113
Explorer Scouts	0	45
Southall Activity Centre	0	0
	<u>12,790</u>	<u>12,158</u>
Charitable activities		
District Camp 2022	10,704	0
Leader Training	375	100
St George's Day	0	0
Scout Groups/Sections	470	2,859
Jamboree & Jamborette 2023	22,145	0
Beaver Scouts	653	175
Cub Scouts	3,464	0
Scouts	0	0
Explorer Scouts	14,119	15,307
Young Leaders	298	154
Scout Active Support	112	147
	<u>52,340</u>	<u>18,742</u>
Other		
Buildings Insurance	3,793	3,383
Light, Heat & Water	4,381	3,370
Repair, Maintenance & Renewals	(1,036)	136,360
Depreciation Equipment	14,700	9,800
Minibuses Expenses	4,041	5,791
Postage, Telephone and Petrol	652	828
Stationery & Equipment	32	55
Tributes & Testimonials	879	36
Refreshments	27	34
Governance	0	0
Advertising	0	48
Miscellaneous	52	198
	<u>27,521</u>	<u>159,903</u>

GREENFORD & DISTRICT SCOUT COUNCIL

(CHARITY REGISTRATION NO. 1046044)

Notes to the accounts

Note 5 Tangible fixed assets

5.1 Cost or valuation

Scouting equipment

2023

2022

£

£

Balance brought forward

64,255

5,435

Additions

0

58,820

Disposals

0

0

Balance carried forward

64,255

64,255

5.2 Accumulated depreciation

Depreciation is provided on the above assets at the following rates:

Basis

Straight
line

Straight
line

Rate

25% - 50%

25% - 50%

Scouting equipment

Balance brought forward

15,235

5,435

Depreciation charge for year

14,700

9,800

Disposals

0

0

Balance carried forward

29,935

15,235

5.3 Net book value

Brought forward

49,020

0

Carried forward

34,320

49,020

Note 6 Investment Assets

6.1 Fixed asset investments

Market value at beginning of year

656,363

649,314

Add: additions to investments at cost

4,970

3,892

Less: Disposal at carrying value

(56,494)

(53,994)

(Less)/Add: net (loss)/gain on revaluation

(5,300)

57,151

Market value at end of year

599,539

656,363

Historical cost at end of year

397,537

443,842

Analysis of investments

2023

2023

6.2

Market Value
at year end
£

6.3

Income from
investments
for the year
£

Investments held in common investment funds

599,539

4,970

All investments are listed on the London Stock Exchange.

6.4 Material investment holdings

Market
Value

FP CAF UK Equity Fund

177,949

CCLA COIF Charities Investment Fund

421,590

The District does not pay any investment management fees. The investments held are in funds which themselves suffer management charge deductions from the capital and income of the Fund.

GREENFORD & DISTRICT SCOUT COUNCIL

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Notes to the accounts

Note 7 Debtors and prepayments

	2023	2022
	£	£
Debt due from Groups	0	0
Prepayments	0	1,760
Accrued Income	1,346	817
	<u>1,346</u>	<u>2,577</u>

Note 8 Cash at bank and in hand

Bank current accounts	8,633	2,645
Bank deposit accounts	86,626	110,000
Cash in hand	507	106
	<u>95,766</u>	<u>112,751</u>

Note 9 Creditors and accruals

Subscriptions	31,527	28,058
Other creditors	0	4,419
Accruals and deferred income	1,455	57,324
	<u>32,982</u>	<u>89,801</u>
Deferred income at 1st April 2022	152	212
Released from previous years	(152)	(60)
Resources deferred in the year	0	0
Deferred income at 31st March 2023	<u>0</u>	<u>152</u>

Deferred income relates to monies received for use of facilities after the balance sheet date.