



# WALTHAM FOREST SCOUT DISTRICT

Annual Report for 1<sup>st</sup> April 2020 to 31<sup>st</sup> March 2021

Charity No: 1119788

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## REFERENCE & ADMINISTRATION

### Charity Name

Waltham Forest Scout District

### Registration Number

1119788

### Principal Address

C/O Treasurer: James E Edwards

Teddington, 74 Millfield Avenue, Walthamstow, London, E17 5HL

### Trustee Members for the period

Trustee Name	Position	Dates acted
Paul Symons	District Commissioner	08/10/2019 to Present
Debbie Ladds	District Chair	11/01/2020 to Present
Russell Hurlock	District Secretary	11/01/2020 to Present
Teddy Edwards	District Treasurer	11/01/2020 to Present
Peter Rogers	District Network Scout Commissioner	08/10/2019 to Present
Vacant	District Explorer Scout Commissioner	Vacant
Vacant	District Youth Commissioner	Vacant
Vacant	Youth Member	Vacant
Vacant	Youth Member	Vacant
Saj Asuncion	Executive Committee Elected	08/10/2019 to Present
Sabine Altschaeffl	Executive Committee Elected	08/10/2019 to Present
Alan Towler	Executive Committee Elected	11/01/2020 to Present
Chris Harrison	Executive Committee Nominated	08/10/2019 - Present
Mark Miller	Executive Committee Nominated	08/10/2019 to Present

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## District Team

The District is led by the District Commissioner, the following roles are part of the 'District Team'.

Name	Position	Dates acted
Paul Symons	District Commissioner	08/10/2019 – Present
Debbie Ladds	District Chair	11/01/2020 – Present
Vacant	District Youth Commissioner	Vacant
Peter Rogers	District Scout Network Commissioner	08/10/2019 - Present
Vacant	District Explorer Scout Commissioner	Vacant
Dan Townsend	Asst. District Commissioner Scouts	08/10/2019 - Present
Vacant	Asst. District Commissioner Cubs	Vacant from 01/02/2020
Sara-Jane Edwards	Asst. District Commissioner Beavers	08/10/2019 - Present
Lesley Walker	Active Support Unit Manager	08/10/2019 - Present

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## Support Team

The District is led by the District Commissioner, the following roles are part of the 'Support Team.

Name	Position	Dates acted
Alan Towler	Appointments Panel Chair	10/02/20 - Present
Wendy Mears	Appointments Panel Secretary	08/10/2019 – Present
Chris Raby	Badge Secretary	08/10/2019 - Present
Graham Franklin	Training Admin Manager, District Beaver Scout Leader,	08/10/2019 - Present
Chris Harrison	District Activity Centre Manager – Wingrove Hall, Danemead Campsite Rep	08/10/2019 - Present
John Goodman	District Activity Centre Manager – Michael Mallison Scout Centre.	01/02/2020 - Present
Teddy Edwards	District Activity Centre Manager – Boat House	08/10/2019 – Present
Ben Warden	District Activity Centre Manager – Bulwer Road	16/01/2020 - Present
Saj Asuncion	Sub Committee Chair – Buildings	08/10/2019 – Present
Mel Cameron	Booking Secretary Michael Mallinson Centre	08/10/2019 - Present

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## Groups

There are 18 scout Groups in the District. Each is managed by a Group Scout Leader (GSL) and will consist of none or more Beaver Colonies, Cub Packs, and Scout Troops. The District runs three Explorer Units & a Network Unit. The 27th Chingford Scout Group closed in April 2020; all youth members moved to other nearby Groups.

Group	Address
1st Higham's Park	Summer: Michael Mallinson Scout Centre, The Charter Road, Woodford Green, IG8 6RE Winter: All Saints Church Hall, Church Ave, Higham's Park, E4 9QD
1st Leyton	Grange Park United Reformed Church Hall, Grange Park Road, Leyton, E10 5EP
1st Waltham Forest South-Noor Ul Islam Scout Group	Noor ul Islam Primary School, 135 Dawlish Road, Leyton, E10 6QW
2nd Leytonstone	Ken Fuller Hall, 104 – 110 Malvern Road, Leytonstone, E11 3DL
5th Walthamstow (St. John's)	St Johns Church Hall, Brookscroft Road, Walthamstow, E17 4LH
7th Chingford (St. Anne's)	St Anne's Church, Larkshall Road, Chingford, E4 6NP
7th Walthamstow	Pathfinder Lodge, 1 Stephenson Road, Walthamstow, E17 7LE
10th Chingford	St Francis Hall, Hawkswood Crescent, Chingford, E4 7UH
10th Leyton	Harvey Hall, Ive Farm Lane, Off Church Road, Leyton, E10 5LX
14th Walthamstow	205 Wood Street, Walthamstow, E17 3NU
15th Chingford	40A Whitehall Gardens, Chingford, E4 6EH
21st Leyton	St. Andrew's Church Centre, Colworth Road, Leytonstone, E11 1JD
21st Walthamstow	Winchester Road Methodist Church, Winchester Road, Higham's Park, E4 9JP

Group	Address
23rd Chingford	24 Baily Close, Chingford, E4 9HG
30th Walthamstow - Al-Fath Scout Group	Wadham Lodge Sports Center, Kitchener Road, Walthamstow, E17 4LL
31st Walthamstow (Fatima Elizabeth Scout Group)	Walthamstow School for Girls, Church Hill, Walthamstow, E17 9RZ
32nd Chingford	St Teresa's Hall, Station Road, Chingford, E4 7EN
37th Chingford (SS Peter & Paul)	Beavers & Cubs: All Saints (Old Church), Old Church Road, Chingford, E4 8BU Scouts: SS Peter & Paul Parish Church, The Green, Chingford, E4 7EN

Explorer Unit	Address
Chingford ESU	Wingrove Hall, Beech Hall Road, London, E4 9LT
Crocogator ESU	Pathfinder Lodge, 1 Stephenson Road, Walthamstow, E17 7LE
Leyton Tigers ESU	Leyton 6 <sup>th</sup> Form College, Essex Road, Leyton, E10 6EQ
The Boat House Crew - Scout Network	The Boathouse, The Charter Road, Higham's Park London, IG8 9RE

Network	Address
The Boat House Crew - Scout Network	The Boathouse, The Charter Road, Higham's Park, London, IG8 9RE

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## Properties

Name	Address	Notes
Bulwer Road	77a Bulwer Road Leyton E11 1DD	Freehold (see note 1)
The Boat House	The Boathouse, Charter Road IG8 9RE	Lease City of London
Larkshall Road	66 Larkshall Road, Chingford E4 7HZ	Lease Waltham Forest, handed back October 2020 (see note 2)
Michael Mallinson Scout Centre	The Charter Road, IG8 9RE	Lease Waltham Forest (see note 3)
Wingrove Hall	Beech Hall Road, London E4 9NT	Lease Waltham Forest
Danemead Camp Site	Cock Lane, Broxbourne Common, Broxbourne Hertfordshire EN1 8GG	25% share (£2,500)

### Note 1 – Bulwer Road

In June 2018 the former district of Waltham Forest South District Scouts had the land and premises at Bulwer Road valued by Mason Archer - Chartered Surveyors. In their opinion the market value of the freehold interest in the property was £770,000. During the course of this exercise, it has been established that the former district could not prove legal ownership of the property. As a result, trustees are now working to establish legal ownership. Amelia Haye, Partner of Jefferies Essex LLP in Southend on Sea, Essex is providing pro-bono support to this process. As a consequence, the above valuation, or the asset itself, have not been reflected in the accounts under review and will be once legal title is established.

### Note 2 – Larkshall Road

Trustees handed the Larkshall Road property back to the Council on 1 October 2020. This property was in a poor state of repair and had little or no scouts using it, but it was in use by other community groups. Trustees followed correct procedures for this handback and thanks goes to Chris Harrison for managing this on behalf of Trustees. Trustees relocated the users of the premises into other District properties if they so wished before the property was handed back to the Council. The Charities Act Valuation Report by Berrys in August 2020 was undertaken in accordance with the Royal Institution of Chartered Surveyors valuation standards (the “Red Book”) and International Valuation Standards (IVS). The valuation also conformed with the Charities (Qualified Surveyor’s Reports) Regulations 1992.



It stated:

The property is a site of just over half an acre that is largely undeveloped. It is subject to a lease to the Waltham Forest Scout Association (the Scouts) with approximately 16 months remaining. The lease appears to be included in the security of tenure provisions contained in the Landlord and Tenant Act 1954, therefore, following expiry, the tenant has a statutory right to a new lease on broadly the same terms as the existing lease. The Scouts are proposing to surrender the lease to the landlord on the basis that there will be no financial penalty or contribution to / from either party. The landlord is also prepared to find alternative accommodation for the Scouts in the local area. There are benefits to both landlord and tenant in undertaking this course of action. The Scouts will not be required to pay the rent and other occupational costs for the remainder of the contractual term. It is understood that they will also be allowed to hand the property back to the landlord in its existing condition. This will extinguish their liability for potentially significant costs in putting both the building and the boundary structures into repair. From the landlord's perspective, obtaining vacant possession of the property provides them with the opportunity to obtain planning consent and either develop the site themselves or sell it to a developer. Both options are expected to provide a significant uplift in value. We have recommended that the Scouts seek to have the lease surrendered on this basis, providing that alternative accommodation is made available by the landlord as part of the agreement.

### **Note 3 – Michael Mallinson Scout Centre**

Trustees have been engaged in the Community Asset Review instigated by the Council since spring 2020. The Council owns 39 sites across the Borough which are classed as community assets occupied by Voluntary and Community Sector organisations. There are a variety of lease and license arrangements in operation reflecting the wide range of uses. A number of leases and licenses have expired, and others have dated historical arrangements which have not been reviewed for some time. The council wished to review and standardise this to ensure transparency and consistency. The Community Asset Review programme was implemented to address this with all tenants occupying these community buildings. It would also implement a new process for determining rent subsidies and assess overall suitability of each organisation to take on a new or renewed lease or license. Under the new process, each organisation had to set out a business case to the council and complete a Community Benefit Assessment Tool (CBAT) which was designed to provide a fair assessment of the level of community benefit delivered by different organisations through their use of the building they want to lease/license.

The information provided by the business case and CBAT was to be used to support negotiations related to the renewal or agreement of a lease and the final level of rent subsidy awarded. Any rent subsidy would be credited against the full market rental due for the property. The council also indicated that the community benefit assessment and rent subsidy would be reviewed every five years to ensure that the organisation continues to deliver benefits to residents.

In April 2021 trustees met and discussed the indicative results from the above process and the future of the Michael Mallinson Centre. The District Commissioner and District Chair have been talking to council officers for over a year about the over running lease (11 years). The building is in a poor state of repair and the council surveys estimated that it needs £55,000 of urgent repairs and £143,000 of work over the next ten years. The rental review put an indicative annual rental value of £26,000 on the property. Normally we would be eligible for a discount on this but even if the full discount was applied the indicative rent would still be circa £6,000 per year and this is likely to be linked to community (resident) usage of the building. At present we are paying £295 per year.

Taking the above information into account the trustees decided to advise the council that if a suitable compromise could not be found by the end of August 2021, we will clear the building of our equipment and hand back to the council at the end of the year. We gave the council some possible options and are open to anything they might propose but we have made it clear that our primary role is to manage scouting in the London Borough of Waltham Forest and not the running of community buildings. This was a difficult but necessary decision for trustees to make and we await feedback from the council on their proposed way forward.

## STRUCTURE, GOVERNANCE & MANAGEMENT

### General

Waltham Forest District Scout Council is a registered charity under the umbrella of The Scouts. It operates within the rules laid down in the Policy, Organisation and Rules of The Scouts.

The District's governing documents are those of The Scouts. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and The Policy, Organisation and Rules document.

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

### Management

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 registration, keeping proper accounts and making returns to the Charity Commission as appropriate.

The Committee consists of three independent representatives being the Chair, Secretary and Treasurer together with Elected, Nominated, Coopted and Ex-Officio members. They have been meeting every month due to the formation of the new District and then due to Covid-19. Every other meeting is a property meeting, with a focus on managing the properties listed above. Since March 2020 all meetings have been on line, using Microsoft Teams.

Members of the Executive Committee complete 'Essential Information for Executive Committee' training within the first five months of joining the committee.

## Responsibilities

This District Executive Committee exists to support the District's Leaders in meeting their responsibilities and are responsible for:

- The maintenance of District property;
- The raising of funds and the administration of District 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.

## RISK & INTERNAL CONTROL

### General

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 a comprehensive insurance policy to ensure that insurable risks are covered. The District 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:

### Covid-19

Impact of Covid-19. The District has been following the rules and guidance provided by The Scouts in relation to Covid-19. This meant that meetings moved online and visits to property were severely limited.

### Building & equipment risk

Damage to buildings, property and equipment. The District would request the use of buildings, property and equipment from neighboring organisations such as the church, community centre's and other Scout Districts. Similar reciprocal arrangements exist with these organisations. The District has sufficient buildings and contents insurance in place to mitigate against permanent loss.

### Injuries to members

Injury to leaders, helpers, supporters and members. The District, through membership fees contributes to The Scouts national accident insurance policy. Risk Assessments are undertaken before all activities. The District has insurance for non-member adults helping with District activities.

## Reduced income

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 or a temporary basis.

## Reduction in leaders & adult volunteers

Reduction or loss of leaders. The District is totally reliant upon volunteers to run and administer the activities of the District. If there was a reduction in the number of leaders to an unacceptable level in a particular section or the District as a whole then there would have to be a contraction, consolidation or closure of a section. In the worst-case scenario, the complete closure of the District. Recruitment and retention are closely monitored in the District and the Team put in place appropriate support if numbers are low.

## Reduction in youth members

Reduction or loss of members. The District provides activities for young people aged 6 to 18 and young adults aged 18-25. If there was a reduction in membership in a particular section or the District as whole then there would have to be a contraction, consolidation or closure of a section. In the worst-case scenario, the complete closure of the District. Recruitment and retention are closely monitored in the District and the Team put in place appropriate support if numbers are low. We know Covid-19 has had an impact on our numbers and we have plans in place to support the re-opening of face-to-face activities in groups and sections. We also know that our Explorer age member numbers are low and are planning to try and rectify this once Covid restrictions are lifted.

# OBJECTIVES

## Our mission

Scouting actively engages and supports young people in their personal development, empowering them to make a positive contribution to society.

## Values

As Scouts we are guided by these values:

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

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

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

**Cooperation:** We make a positive difference; we cooperate with others and make friends.

**Belief:** We explore our faiths, beliefs and attitudes.

## Why is Scouting needed today?

We are equipped to meet the needs of young people and society...

- ...across divided communities Scouts brings people together. We offer shared experiences and a place to meet those of different backgrounds, promoting mutual understanding and building friendships.
- ...in a time of uncertainty Scouts helps young people develop the values, self-belief and belief in others that will help them become confident, active citizens. We offer a place to belong, skills to succeed and are optimistic about the future.
- ...when there is a lack of community engagement Scouts gives young people opportunities to improve the lives of those around them, taking positive social action in their local, national and international communities.
- ...in an age of increased competition Scouts develops skills for life; the character, practical and employability skills that young people will carry with them into adulthood, helping them to succeed.
- 

## Our vision for 2023

As part of a national movement, we will have prepared more young people with skills for life, supported by amazing leaders who deliver an inspiring program.

## Our objectives

We want to...

- ...grow. We believe Scouts changes lives so we want to give every young person in Waltham Forest the opportunity to join.
- ...become more inclusive. Everyone, regardless of their background, should be able to participate in Scouts.
- ...be more youth shaped. Every young person should be shaping their experience and developing their leadership potential.
- ...impact our communities. Through social action, Scouts makes a difference not just to the individual but to whole communities.

Within our District we aim to:

- Ensure we are a resilient charity, responding to our external environment
- Network with a range of stakeholders to the benefit of young people
- Provide District support to adult Scout volunteers in Waltham Forest
- Provide District activities for young people to complement the activities provided by Groups and Units
- Maintain and develop our buildings to support activities for young people in our Borough
- Increase and diversify our restricted and unrestricted income so we continue to meet the needs of young people

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# DISTRICT COMMISSIONERS ANNUAL REPORT

2020/21 has been a year like no other, the pandemic has limited our ability to move forward in so many areas and in the main we have just ticked over.

I would however like to thank everyone in the District who has worked so hard to keep sections running be it online or when allowed outdoors and indoors, in limited numbers, with masks etc. Some great work has been done and I am very proud to lead a District where leaders are so adaptable.

The District Executive (Trustees) have continued to meet, online, and have progressed a number of pieces of outstanding work. My thanks to all of them.

The District Team has been severely limited in what it can do. District events have not been allowed. Visiting Groups has been difficult to do. But the team has remained cheerful and positive and I thank them for that.

During the year we have tried to progress the lease renewal at the Michael Mallinson Centre. We have handed back Larkshall Road to the council as we were not really making good use of it and the lease was up soon anyway. We are progressing the renewal of the lease for the Boathouse with the City of London.

A lot of work has been done at the Boathouse to better store the boats and make the place more user friendly. Boating has started again with young people actually out on the water. Thanks to Teddy and the Boathouse Team for all that work.

We formed an 'Awards Panel' which has met several times and approved a number of awards for people in the District. The panel are keen to receive nominations from Groups for more awards. We have put forward 20 young people and one adult for Jack Petchey Awards. Thank you to those of you who nominated people.

Also, this year we have done a lot of work across the District to improve our compliance. Getting people out of 'Provisional' and into 'Full' roles. Getting mandatory training up to date. Moving forward with achieving Woodbadges etc. A huge thank you to the Appointments Panel and especially Wendy Mears for making the appointments process happen and another huge thank you to Graham Franklin who sorts so many training problems for me.

My last thank you goes to our District Chair, Debbie Ladds, without whom I could not get as much done. Debbie's advice is invaluable, her ability to word documents both for the council and our own use in a way I never could and her ability to calmly get things done is just so helpful. Thank you, Debbie.

Looking forward I hope we are out of restrictions and moving forward soon and I hope you are all going to come along for the ride.

Paul Symons

## PUBLIC BENEFITS STATEMENT

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.

## FINANCIAL REVIEW

### Reserves Policy

The District's policy on reserves is to hold sufficient resources to continue the charitable activities of the District should income and fundraising activities fall short. The District Executive Committee considers that the District should hold a sum equivalent to 6 months running costs in reserves.

The District held reserves of £200,453.98 at the balance sheet date. This is above the level required for operating expenses.

### Investment Policy

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. All funds are held in cash using only mainstream banks.

### Treasurers Report

The accounts below are for the period 1 April 2020 to 31 March 2021.

#### 1: Accounting Policies

##### Basis of preparing the financial statements –

The financial statement of the charity, which is a public benefit entity under FRS 102, has been prepared in accordance with the Charity SORP (FRS 102) 'Accounting & Reporting by Charities Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK & Republic of Ireland (FRS 102) effective 1<sup>st</sup> January 2019', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK & Republic of Ireland' & the Charities Act 2011. The Financial Statements have been prepared under the historical cost convention.

The accounts have been prepared on an Accrual accounting methodology to give a true & fair view of their financial activities & financial position.

##### Income –

All Income comes from Membership subscriptions, Income from hire of the properties and activities, and this year from Government/Local Council Grants.

## Expenditure –

Expenses are recognised has been classified under headings that aggregate all cost related to the category.

## Taxation –

The Charity is exempt from tax on its charitable activities.

## Fund Accounting –

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the object of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Further explanation of the nature & purpose of each fund is included in the notes top the financial statements.

## Going Concern –

As with other organisations, the charity has been impacted by COVID-19. The District has had to suspend or modify many of its activities during the last year, closing down their building and cancelling the rental revenue streams. The impact on income as the District from Membership Subscriptions was not affect this year, due to collection in March 2020 before the impact of COVID-19 was apparent, but this will not be the case next year as be effect would be felt.

The Charity has sufficient funds to meet its financial obligations for the period of at least 12 months from the date of approval of these financial statements.

## 2: Financial Review

### INCOME –

**Membership Subscriptions** - was £12,335 (2020/21) compared with £6,527 (2019/20 Six months only).

**Donations** – The closure of 27<sup>th</sup> Chingford Scout Group had £1,100 transfer to the district accounts. The district prescribed to Amazon Smile whereby a percentage of revenue is returned back to the district. 2021 this will be extended to the whole district to contribute to this fund.

**Grants** – The District has six properties which five pay business rates. Bulwer Road is classified as two properties under the business rate scheme. The Boat House is not listed either under Waltham Forest County Council or with City of London Corporation. The District applied for four properties for COVID-19 £10,000 grant being Michael Mallinson Centre, Wingrove Hall, Larkshall Road, & Bulwer Road which was granted. It was felt by the Executive trustees that



only one grant for Bulwer Road was appropriate as this property in our eyes is only one building.

The second wave of Grants the District took the stand that only three properties was affected by COVID-19 which was the Wingrove Hall & the Michael Mallinson Centre, with the other being the Boat House where we were unable to claim for any grants as there was no business rates paid on the Boat House. We were awarded another £8,097. The Executive Meeting in February 2021 discussed to distribute this money back to the local Scout Groups based on £5.00 per young member.

The Third wave of Grants was based on the previous submitting and another £2,096 was awarded.

Finally, under this heading there are four payments of £250.00 from the Jack Petchey Foundation for Network Members. The expenditure is under boat house equipment for uniforms and kayak equipment.

As these grants are for the effects of COVID-19 it was agreed that we could offer discounts to the hall users 2020/2021, & 2021/2022, which is reported under 'Community Engagement Discounts' under each property heading on the Profit & Loss.

As trustees of the District, it was agreed that we should carry out compulsorily statutory inspections for the properties within the District. Therefore, this year we have undertaken Fire Risk Assessments for the Michael Mallinson Centre, Wingrove Hall, Boat House & Bulwer Road as a cost of £240.00 each.

Asbestos Survey for two properties being, Michael Mallinson Centre, & Boat House at a cost of £420.00 each. Wingrove Hall had this done last year and the trustees felt that Bulwer Road, due to the current condition, was not sensible at this time.

Legionella Survey for two properties being, Michael Mallinson Centre, & Boat House at a cost of £343 each. Wingrove Hall had this done last year and the trustees felt that Bulwer Road due to the current condition was not sensible at this time.

Larkshall Road – As this property was a loss maker it was agreed that we should hand this back to the Local County Council which happen on 30<sup>th</sup> September 2020, due to having all the legal pack and running cost for six months the building had a loss of £3,500 this year but did receive a Grant of £10,000 from COVID-19 grants

A new section has been introduced this year for expenditure over and above the budget, call Projects under each building. A total of £6,500 has been approved by the executive members, some of which is listed above, (Asbestos, Legionella Survives). These are costs which were not budgeted but still need to be reported under the relevant sections.

Trustees have contacted Waltham Forest Borough Council to process application for Boat House Business rates, which the local council, has processed and issued out invoices for the

last four years (2017-2021), and coming year (2021-2022), totalling £18,993 in business rates. This has not been applied to this year's Accounts (2020-2021), as we are a Charity organisation and therefore are entitled to Mandatory Charitable Relief of 80%. We also receive a Discretionary Charitable relief on all our properties and therefore cannot see why this will not be the case on the Boat House. If no Discretionary discount is given then the liability from to the organisation will be the 20%, (£3,798.60). We can now can apply for grants from the local council for the Boathouse.

Finally, the Trustees have also trying to register the boat house to the local water company. We have applied £750 in this year's Account in case they try to charge for previous years. The Water company has now registered the site a as "GAP site" and therefore looking at installing a water metre in the coming months.

Profit –

The overall profit was £26,796.98 compare with a budget loss of £419.85.

		As at:	31st March 2021		
		Actual	Budget	Variance	Last Year
<b>Properties</b>					
	Container Rental	(1,200)	(1,200)	0	(1,200)
	Rental	(5,185)	(21,210)	16,026	(28,148)
	Community Engagement Discount	1,752	(2,000)	3,752	(1,160)
	Activities	0	(3,000)	3,000	(752)
	Cleaning Supplies	46	1,100	(1,054)	0
	Consumables/Equipment	1,100	600	500	18
	Depreciation	0	0	0	0
	Electric	3,521	3,100	421	1,790
	Fire Alarms	1,955	1,230	725	965
	Gas	2,331	3,470	(1,139)	841
	Insurance	6,384	7,604	(1,220)	6,452
	Maintenance	3,379	2,940	439	13,726
	Lease	294	295	(1)	196
	Rates/Rent	1,723	2,570	(847)	978
	Telephone	186	850	(664)	768
	Waste	2,078	1,978	100	1,412
	Water	1,440	2,156	(716)	926
	Wi-Fi	1,308	864	444	343
	Projects	6,305	0	6,305	0
	Cleaner	1,735	1,716	19	858
		29,151	3,063	26,088	(1,988)
<b>District</b>	Membership Fees/Grants				
	Sub Total	(54,679)	(11,396)	(43,283)	(27,318)
<b>District</b>	Events				

	Sub Total	(344)	2,000	(2,344)	160
<b>Explorers</b>					
	Sub Total	(4,126)	0	(4,126)	0
<b>Network</b>					
	Sub Total	0	0	0	0
<b>Active Support</b>					
	Sub Total	0	0	0	206
<b>District Other</b>					
	Sub Total	710	4,445	(3,735)	1,997
<b>Shop</b>					
	Sub Total	0	(50)	50	(437)
<b>Badges</b>					
	Sub Total	60	50	10	(193)
<b>Van</b>					
	Sub Total	2,273	2,033	240	617
<b>General Admin Expenses</b>					
	Sub Total	157	275	(118)	(337)
	Total Profit or Loss	(26,797)	420	(27,217)	(27,292)

## Balance sheet As at: 31<sup>st</sup> March 2021

### FIXED ASSETS:

202	Danemead & HQ	4,250.00
205	VAN	5,204.00
500	Badge Shop Stock	4,672.64
Total Fixed Assets:		14,126.64

### CURRENT ASSETS:

1100	Debtors Control Account	966.11
1204	Gangshow Bank	263.37
1205	Tigers ESU Bank	1,750.33
1206	Badge Shop Bank	413.60
1214	WF - Current Account - Lloyds	10,621.80
1215	WF - Saving Account - Lloyds	95,000.00
1217	Explorers Chingford A/C - Barclays	4,628.31
1218	WF - Saving - Barclays Business	78,984.01
1231	Beavers Cash	70.00
1234	Wingrove ESU Cash	150.00
1235	Badge Shop Cash	188.81
1237	Crocagator's ESU Bank	2,982.44
1239	Active Support Cash Float	88.23
Total Current Assets:		196,107.01

**CURRENT LIABILITIES:**

206	Depreciation of VAN	1,500.00
1300	Prepayments	6,354.98
2100	Creditors Control Account	297.69
2109	Accruals	1,627.00

Total Current Liability: 9,779.67

Current Assets less Current Liabilities: 186,327.34

Fixed Assets + Current Assets less Current Liabilities: **200,453.98**

**CAPITAL AND RESERVES:**

	P&L Account	26,796.89
3012	Funds Held for Networks	3,000.00
3013	Funds Held for Explorer Units	9,511.08
3014	Funds Held for Beavers	70.00
3017	Funds Held for Gangshow	263.37
3020	Funds Held by WF Badges	697.85
3021	Funds Held for Int'l & Jamboree	2,555.33
3022	Funds Held for Active Support	88.23
3101	Retained Profit & Undistributed Reserves	157,471.23

Total Capital and Reserves: **200,453.98**

**The above balance sheet and accompanying Income & Expenditure account were**

**approved by the Trustees**

on: 18/6/21

**and signed on their behalf by:**

*Debbie Ladds*

**Signed by**

**Debbie Ladds, Chair**

## INDEPENDENT EXAMINER REPORT

### Waltham Forest Scout District

I report on the accounts of the Waltham Forest Scout District ("The District") for the period ending 31st March 2021. Which comprise the Statement of Financial Activities, the Balance Sheet and related notes set out on pages 14-16.

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 District and the District'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 period (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.

In connection with my examination, no matter has come to my attention

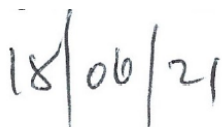
1. which gives me reasonable cause to believe that in, any material respect, the requirements
  - To keep accounting records in accordance with Section 130 of the Charities Act
  - To prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities 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: Colin Batsford FCA

Address: 85 Mapleton Crescent, Enfield, EN3 5RD

Date:



## EXEMPTION FROM DISCLOSURES

No Names have been withheld or omitted from the Trustees Annual Report

## FUND HELD AS CUSTODIAN TRUSTEES ON BEHALF OF OTHERS

Waltham Forest District Scouts does not hold any funds as custodian trustees.

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