

Glendon District
Scout Council

2021

Annual Report and Accounts for year ended 31st March 2021

GLENDON DISTRICT SCOUT COUNCIL

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Glendon District Scout Council
Trustees Annual Report
For the year ended 31st March 2021

Governing Document

The Charity was established by Royal Charter dated 4 January 1912 as amended by supplemental charters dated 28 March 1949, 18 February 1959, 5 May 1967 and 19 July 1991. The Charity was registered with the Charity Commission on 23 April 2008.

Statement of Compliance

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

Organisation

Details of the Trustees during the year are set out on page 4. Trustees comprise the District Officers and elected and nominated members, appointed in accordance with the Policy Organisation and Rules of the Scout Association.

Objectives and Activities

To promote the development of young people in achieving their full physical, social and spiritual potential: as individuals, as responsible citizens and as members of their local, national and international communities. To provide leadership, advice and support for scout groups within the Glendon District boundaries.

The District provides active scouting for young people (from 6 years upwards) and adults ie. beavers, cubs, scouts, explorer scouts, network and scout active support units.

Public Benefit

The trustees of the Glendon District Scout Council confirm that they have had regard to the Charity Commission's guidance on public benefit and consider that their activities comply with the criteria stated in that guidance. They recognise that it is their responsibility to ensure that the benefits offered are realised in the District by promoting all aspects of scouting within the area, both in membership and in the wider community. The aim is as set out in the Objectives and Activities above and membership for both young people and leaders is voluntary and the organisation believes in being fair, open and inclusive.

Main Achievements and Performance

The administration of Glendon District consists of two distinct entities:

1. **The District Executive** – with its sub-committees of Finance, Appointments and Scout Shops. Their responsibilities are outlined and membership of each committee is determined.
2. **The District Team** – all the ADC's both sectional and specialist; Youth, Explorer and Network Commissioners; SASU Manager and Training Manager – all report and are answerable to the District Commissioner who links with the District Executive and the County Team. The above positions, their team members and their overall responsibilities are documented.

**Glendon District Scout Council
Trustees Annual Report
For the year ended 31st March 2021**

Main Achievements and Performance (continued)

Coronavirus has had a significant effect on Scouting activities this year, apart from a brief relaxation of restrictions during the summer, few face-to-face activities have taken place. Zoom activities have been the normal way of keeping the young people involved in Scouting, but this is very limiting and people have started feeling “zoomed out”. As a result of all this, the recent census showed a reduction in membership for both young people and adults of around 25%. This equates to around 500 in total. This reduction in membership will also result in reduced income for the District, County and National HQ. There has also been no income from lettings of our Woodcroft HQ building. We have, however, been successful in obtaining grants from the local council which helped offset the losses. There has been no further improvement works for Woodcroft since the outbreak, but essential maintenance and cleaning continues to be carried out. As a District we are helping individual Scout Groups who find themselves in financial difficulties with grants. No group will be allowed to close because of lack of finance.

The Executive Committee have met regularly by Zoom on its usual meeting dates including our first Zoom AGM. The focus during this coming year will be to help build the membership numbers. It is hoped that some who have left will return, but this is uncertain.

Despite reduction in income, the District have sufficient reserves to see us through to better times

Financial Review

The District have invested the majority of their funds on short-term deposit. Reserves at 31 March 2021 amounted to £286,218 of which £177,414 relates to monetary assets. The Trustees have adopted a reserves policy of holding reserves to cover running costs of the District for one year (estimated at £120,000). This year grants received relating to the coronavirus pandemic carried forward into 2021-22 amounted to £17,500. Designated funds amount to £9,809.

Glendon District Scout Council Trustees Annual Report For the year ended 31st March 2021

Reference and administrative details

President	J Saunders Watson	
Vice Presidents	Mrs S Brear	Revd. H Wakefield-Carr
	P Hollobone	T Purslove
	T Wayman	B Weston
Trustees	J Masters	District Commissioner
	T Filsak	Chairman
	Mrs K Sloan	Secretary
	P Candlin	Treasurer
	B Brookes (from 3/20)	R Clarke
	A Coles (to 11/20)	T J Denham-Haynes
	A Drage	Ms S Manciocchi
	J Mortimore (to 10/20)	G Patrick
	L Richardson	Mrs C Smith
	S Wildman	

Bankers	HSBC
Independent Examiner	Azets Thorpe House, 93 Headlands Kettering Northants NN15 6BL
District registration number with the Scout Association	14515
Charity registration number	1123832
Registered address	P Candlin Woodcroft Scout Centre London Road Kettering Northants NN15 6NQ

Approved by the Trustees and signed on their behalf

Tony Filsak Chairman of Trustees

Glendon District Scout Council
Statement of Financial Activities for the year ended 31st March 2021

		2021 £	2020 £
Incoming resources			
Voluntary income	2	42,454	28,052
Activities for generating funds	3	4,511	27,571
Investment income	4	770	873
Incoming resources from charitable activities	5	(899)	63,821
Total income		<hr/> 46,836	<hr/> 120,317
Resources expended			
Fundraising activities	6	4,670	20,977
Charitable activities	7	40,348	150,034
Governance costs	8	2,370	1,900
Total expenditure		<hr/> 47,388	<hr/> 172,911
Net movement in funds		(552)	(52,594)
Total funds brought forward at 1 April 2020		286,770	339,364
Total funds carried forward at 31 March 2021		<hr/> <hr/> 286,218	<hr/> <hr/> 286,770

Glendon District Scout Council
Balance Sheet
As at 31st March 2021

	Notes	2021 £	2020 £
FIXED ASSETS			
Tangible Assets	9	99,601	103,090
CURRENT ASSETS			
Stock	10	29,512	23,951
Debtors and payments in advance	11	54,221	63,453
Investments	12	121,664	110,899
Cash at Bank and in Hand	13	55,750	56,713
		<u>261,147</u>	<u>255,016</u>
CURRENT LIABILITIES			
Creditors: amounts falling due within one year	14	74,530	71,336
		<u> </u>	<u> </u>
NET CURRENT ASSETS		186,617	183,680
NET ASSETS		<u>286,218</u>	<u>286,770</u>
CHARITY FUNDS			
Unrestricted Funds	17	<u>286,218</u>	<u>286,770</u>

The financial statements on pages 5 to 12 were approved at the District Executive on 17th May 2021

Tony Filsak - Chairman

Peter Candlin - Treasurer

Karen Sloan - Secretary

Glendon District Scout Council
Principal Accounting Policies and Notes to Financial Statement
For year ended 31 March 2021

1. Accounting Policies

Basis of Preparation

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice. These accounts have been compiled on an “accruals” basis.

Charitable status was granted by the Charity Commission for England and Wales on 23rd April 2008.

Incoming Resources

Voluntary income

All monetary donations, gifts and grants are included in full in the statement of financial activities when receivable. Legacies to which the charity is entitled are included in the statement of activities. Lettings are included when cash is received.

Voluntary help is not included as income.

Membership subscriptions received in March and payment to Northants Scout Council at the end of March are treated as receipts and payments in advance and are carried forward to the following year.

Investment income

Investment income is recognised when receivable.

Resources expended

Classification of expenditure

Costs of generating income for charitable activities comprise those costs directly attributable to generating incoming resources for the charity and includes staff costs and attributable overhead costs. Overhead costs of District Leaders and Officers are met within this section.

Governance costs are those attributable to the Independent Examination of the Accounts.

During the year, the Scout Council made grants to deserving local causes, subject to the Trustees’ approval.

Fund Accounting

Unrestricted funds are donations, and other incoming resources received or generated for expenditure on the general objectives of the charity.

Designated funds are unrestricted funds, which have been designated for specific purposes by the Trustees.

Glendon District Scout Council
Principal Accounting Policies and Notes to Financial Statement
For year ended 31 March 2021

1. Accounting Policies (continued)

Freehold Property

Freehold property is not held for investment purposes, but as an asset employed to fulfil the objects of the charity. Accordingly it is not accounted for as an investment property.

Depreciation

Provision for depreciation of fixed assets held for use by the charity is made at annual rates calculated to spread the cost of each asset over its expected useful life.

The depreciation rates currently in use are at the following rates:

Building Improvements - 10% straight line,

Marquees - already reduced to nominal book value,

Scouting Equipment etc. - 25% reducing balance (reduced to Nil this year)

No depreciation has been provided on the land and building as it is the policy of the trustees to maintain these assets in a continual state of sound repair.

Stocks

Stocks are stated at the lower of cost and net realisable value.

	2021 £	2020 £
2. Voluntary income		
Membership Subscriptions	62,565	75,748
Less paid	(44,677)	(52,418)
	<hr/> 17,888	<hr/> 23,330
Donations, Grants & fund raising	24,566	4,722
	<hr/> 42,454	<hr/> 28,052
3. Activities for generating funds		
Scout shops	<hr/> 4,511	<hr/> 27,571
4. Investment Income		
Bank Interest received	<hr/> 770	<hr/> 873
5. Incoming resources from charitable activities		
Gang shows	(583)	17,057
Scout badges	364	8,378
Marquee hire	-	1,245
Section activities	(630)	24,623
Lettings	(50)	12,518
	<hr/> (899)	<hr/> 63,821
TOTAL INCOME	<hr/> <hr/> 46,836	<hr/> <hr/> 120,317
6. Fund raising		
Scout Shops	<hr/> 4,670	<hr/> 20,977

Glendon District Scout Council
Principal Accounting Policies and Notes to Financial Statement
For year ended 31 March 2021

7. Charitable activities	2021	2020
Gang shows	3,892	17,971
Scout badges	-	8,202
Training	-	129
Section activities	818	29,576
Woodcroft Scout Centre	24,820	40,749
Woodcroft - Major projects	-	38,378
District office costs	6,257	10,142
Depreciation	3,489	3,462
Grants made	1,072	1,425
	<u>40,348</u>	<u>150,034</u>
8. Governance costs		
Independent Examination	2,370	1,900
	<u>2,370</u>	<u>1,900</u>
TOTAL EXPENDITURE	<u>47,388</u>	<u>172,911</u>

9. Tangible Assets

	Land & Building	Freehold Building Improve- ments	Marquees	Scouting Equipment	Total
COST	£	£	£	£	£
Balance 1 April 2020	99,501	33,868	1,678	4,117	139,164
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
At 31 st March 2021	<u>99,501</u>	<u>33,868</u>	<u>1,678</u>	<u>4,117</u>	<u>139,164</u>
DEPRECIATION					
As at 1 st April 2020	-	30,479	1,578	4,017	36,074
Eliminated on Disposal	-	-	-	-	-
Charge for year	-	3,389	-	100	3,489
At 31 st March 2021	<u>-</u>	<u>33,868</u>	<u>1,578</u>	<u>4,117</u>	<u>39,563</u>
NET BOOK VALUE					
31 st March 2021	99,501	-	100	-	99,601
31 st March 2020	99,501	3,389	100	100	103,090

A valuation of the Woodcroft property was undertaken in January 2013 by Barnes Noble Edwards and this stated that the “current existing use value” for accounting purposes is £275,000. The trustees consider that there has been no material change since this date.

Glendon District Scout Council
Principal Accounting Policies and Notes to Financial Statement
For year ended 31 March 2021

10. Stock

	2021	2020
	£	£
Kettering Scout Shop	15,278	9,500
Corby Scout Shop	14,234	8,550
Badges	-	5,901
	<u>29,512</u>	<u>23,951</u>

11. Debtors

	2020		2020	
	£	£	£	£
Payments in advance				
Subscriptions	44,677		52,716	
Online Youth Manager	2,322		2,652	
Insurance	3,150		2,573	
St George's Day –Wicksteed Park	500		500	
Scouts - Caving	-	50,649	240	58,681
	<u>-</u>		<u>240</u>	
Debtors				
Loan to Ise Valley Group	3,412		4,412	
Refuse Collection – refund	57		-	
Corby Scout Shop	74			
Beavers			360	
2 nd Barton Seagrave	29	3,572		4,772
	<u>29</u>	<u>3,572</u>		<u>4,772</u>
		<u>54,221</u>		<u>63,453</u>

The loan to Ise Valley Group is an interest free loan and is repayable by annual instalments of £1,000 per year, of which £2,412 is repayable in more than one year.

12. Investments

	2021	2020
	£	£
Shawbrook Bank	25,222	24,873
Epworth Investment Management Affirmative Deposit	95,029	84,613
Scout Association Short Term deposit	1,413	1,413
Total Investments	<u>121,664</u>	<u>110,899</u>

Glendon District Scout Council
Principal Accounting Policies and Notes to Financial Statement
For year ended 31 March 2021

13. Cash at Bank and in hand	2021	2020
Cash in Hand	£	£
Kettering Scout Shop	411	411
Corby Scout Shop	50	51
Scout Badges	-	339
Explorer Scouts	21	23
Beavers	200	200
DDC - Youth	200	200
Cubs	200	200
Scouts	200	200
Quartermaster	-	200
Activities	200	200
Woodcroft Manager	200	200
Inclusion & Growth	200	200
Kettering Scout Active Support Unit	68	148
Total Cash in Hand	<u>1,950</u>	<u>2,572</u>
Cash at Bank		
Glendon District Scout Council	26,807	11,898
Kettering Gang Show	8,534	9,090
Woodcroft Scout Shop	3,757	9,075
Corby Scout Shop	1,766	2,622
Kettering Scout Active Support Unit	1,292	1,342
Scout Badges	-	3,615
Explorer Scouts	1,553	2,180
Corby Gang Show	9,410	13,638
Glendon Rocketts Network	681	681
Total Bank Accounts	<u>53,800</u>	<u>54,141</u>
Total Cash at Bank and in hand	<u>55,750</u>	<u>56,713</u>
14. Creditors or Receipts in Advance	2021	2020
Creditors	£	£
H M Revenue & Customs	-	232
Electricity	8	168
P L Training Weekend	-	400
Woodcroft Manager	350	-
Corby Scout Shop	6	-
Beavers - Competition Prizes	70	-
Independent Examiner's Fee	<u>2,160</u>	<u>1,950</u>
Receipts in advance		
Subscriptions	50,273	68,136
21 st Corby – net receipts held	4,163	-
Local Restriction Support Grant	17,500	-
Northants County Scouts Grant	-	450
	<u>71,936</u>	<u>68,586</u>
	<u>74,530</u>	<u>71,336</u>

Glendon District Scout Council
Principal Accounting Policies and Notes to Financial Statement
For year ended 31 March 2021

15. Leasing Commitment

Rentals are payable at £24.75 per annum for the remainder of the lease of land - 46 years from 1st March 2021.

16. Restricted Funds

The Scout Council has no Restricted Funds

17. Analysis of General net Assets between Designated and Other Funds

	Other Unrestricted Funds	Designated Funds	Total
	£	£	£
Tangible fixed assets	99,501	100	99,601
Current assets	251,438	9,709	261,147
	350,939	9,809	360,748
Current liabilities	(74,530)	-	(74,530)
Long term liabilities	-	-	-
	276,409	9,809	286,218

18. Designated Funds

	Marquee	Expedition	Total
	£	£	£
Balances at 1 April 2020	4,809	5,000	9,809
Expenditure in year	-	-	--
	4,809	5,000	9,809
Plus Income	-	-	-
Balances at 31 March 2021	4,809	5,000	9,809

19. Employees Remuneration

2021	2020
£	£
Nil	5,151

Cleaner employed to 31 March 2020- no cleaner employed in 2020-21. Woodcroft Manager (see below) did any cleaning required during pandemic.

There were no employees who received total emoluments of more than £60,000 during the year.

20. Trustees Remuneration & Expenses

HQ Manager was paid £8,777 salary during the year and £2,134 towards pandemic costs and works at Woodcroft. Number of Trustees expenses reimbursed - 4. Nature of Expense: in addition to previous items were for printing and stationery.

	2021	2020
	£	£
Trustees' expenses	11,231	17,903

21. Independent Examiner's Fees

	£	£
Examiner's Fees	2,370	1,900

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

We report to the charity trustees on our examination of the accounts of the charity for the year ended 31 March 2021 which are set out on pages 5 to 12.

Responsibilities and basis of report

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

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

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn. I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

Independent examiner's statement

We have completed our examination. We confirm that no material matters have come to our attention in connection with the examination giving us cause to believe that in any material respect:

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

We 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.

Azets

Thorpe House
93 Headlands
Kettering
Northamptonshire
NN15 6BL

24 May 2021