

CHARITY REGISTRATION NUMBER: 1123832

Glendon District Scout Council
Unaudited Financial Statements
31 March 2024

DAVID KELLAND FCA
Chartered accountants
Independent Examiner
Meadows & Co Limited
Headlands House
1 Kings Court
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Glendon District Scout Council

Financial Statements

Year ended 31 March 2024

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Glendon District Scout Council

Trustees' Annual Report

Year ended 31 March 2024

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2024.

Reference and administrative details

Registered charity name	Glendon District Scout Council
Charity registration number	1123832
Principal office	Woodcroft Scout Centre London Road Kettering Northamptonshire NN15 6NQ

The trustees

Mrs J Barton	
Mr B Brooks	(Resigned 1 July 2023)
Mr P A Candlin	
Mr R Clarke	
Mr T Filsak	
Mr J Haigh	(Resigned 2 January 2024)
Mr G Patrick	
Mr L Richardson	(Resigned 2 January 2024)
Mrs K Sloan	
Mr S K Wildman	(Resigned 23 June 2023)
Mr D Winfield	(Resigned 2 January 2024)
Mrs L Wildman	(Resigned 23 June 2023)
Mr N Ingram	(Appointed 1 August 2023)
Mr M Phipps	(Appointed 6 January 2024)

President	J Saunders Watson
Vice Presidents	Mrs S Brear P Hollobone T Purslove Revd. H Wakefield-Carr T Wayman B Weston

District registration number with the Scout Association: 14515

Independent examiner	David Kelland FCA Independent Examiner Meadows & Co Limited Headlands House 1 Kings Court Kettering, Northants NN15 6WJ
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Glendon District Scout Council

Trustees' Annual Report (continued)

Year ended 31 March 2024

Structure, governance and management

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.

Organisation

Details of the Trustees during the year are set out on page 1. Trustees comprise the District Officers, 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 4 years upwards) and adults i.e. squirrels, 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 on public benefit and consider that 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.

Achievements and performance

The administration of Glendon District consists of two distinct entities:

1. **The District Trustee Board** - 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 Managers and Training Manager - all report and are answerable to the District Commissioner who links with the District Trustee Board and the County Team. The above positions, their members and their overall responsibilities are documented.

Glendon District Scout Council

Trustees' Annual Report (continued)

Year ended 31 March 2024

Achievements and performance (continued)

The Transformation Program is still rolling, very slowly on but hasn't really made a lot of progress yet. It is envisaged that it will roll out quite quickly this year.

We have not embarked on any major improvements to Woodcroft, but we are looking at the future of the garages in the car park as they are in poor condition and something needs to be done.

Woodcroft and the grounds have been kept in very good order and the trustees would like to thank the hard work and commitment of the Woodcroft SASU for doing this work. The trustees would also like to thank the Woodcroft Manager for ensuring all the repairs, inspections, and servicing has been carried out according to the relevant statutory and regulatory requirements.

The recent annual Scout Census returned positive growth in both Young People and Volunteer membership and the District is recovering well post-pandemic. As normal activities resume, the District Team have been reviewing District Events and Activities and how they integrate into a balanced programme for Youth members. This is ongoing and will continue throughout the coming year.

Although we have had to close 2 Groups recently, we have welcomed a whole new Section into the District, with the opening of the first Squirrel Dreys. As momentum grows amongst other Groups, we are excited to see many more 4-6yr olds begin their Scouting journey over the coming year.

Work has begun on sorting through decades-worth of accumulated equipment so that outdated or damaged equipment can be removed from the inventory and replaced where necessary with modern and relevant equipment, according to need.

During uncertain times as we head into significant changes to the foundations of the movement, we would like to thank all of our volunteers for their patience and understanding whilst we get to grips with the changes in our governance and our team structures. Despite the challenges they have maintained the quality of provision to our Young People.

Nathan Ingram
Glendon District Lead Volunteer

Financial review

This year we have made a small surplus of income over expenditure, this is despite a huge rise in the cost of our energy which saw an increase from around £7,000 during the previous financial year to over £16,000 this year. This energy contract has now expired and we are now on a much better rate which will be reflected in next years accounts. However, this has increased the operating cost of Woodcroft to around £34,000.

The bank balances remain healthy and we have not had to dip into savings, this is mainly due to an increase in commercial lettings for Woodcroft. The current account stands at £30,000, Shawbrook at £25,000, and Epworth at £69,000. We don't envisage much change in the lettings situation but we will be reviewing the lettings rates.

Glendon District Scout Council

Trustees' Annual Report *(continued)*

Year ended 31 March 2024

The trustees' annual report was approved on 14 October 2024 and signed on behalf of the board of trustees by:

Mr T Filsak
Trustee

Glendon District Scout Council

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

Year ended 31 March 2024

I report to the trustees on my examination of the financial statements of Glendon District Scout Council ('the charity') for the year ended 31 March 2024.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements 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 charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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.

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.

David Kelland FCA
Independent Examiner

Independent Examiner
Meadows & Co Limited
Headlands House
1 Kings Court
Kettering, Northants
NN15 6WJ

14 October 2024

Glendon District Scout Council

Statement of Financial Activities

Year ended 31 March 2024

		2024	2023
		Unrestricted funds	Total funds
	Note	£	£
Income and endowments			
Donations and legacies	4	7,333	1,081
Charitable activities	5	37,275	43,511
Other trading activities	6	54,731	47,087
Investment income	7	3,330	1,459
Total income		<u>102,669</u>	<u>93,138</u>
Expenditure			
Expenditure on raising funds:			
Costs of other trading activities	8	34,768	27,792
Expenditure on charitable activities	9,10	57,076	80,167
Other expenditure	12	2,575	–
Total expenditure		<u>94,419</u>	<u>107,959</u>
Net income/(expenditure) and net movement in funds		<u>8,250</u>	<u>(14,821)</u>
Reconciliation of funds			
Total funds brought forward		291,579	306,400
Total funds carried forward		<u>299,829</u>	<u>291,579</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

Glendon District Scout Council

Statement of Financial Position

31 March 2024

	Note	2024		2023	
		£	£	£	£
Fixed assets					
Tangible fixed assets	17	112,202		115,324	
Current assets					
Stocks	18	33,570		32,306	
Debtors	19	6,678		1,646	
Investments	20	95,203		93,345	
Cash at bank and in hand		127,165		122,217	
		<u>262,616</u>		<u>249,514</u>	
Creditors: amounts falling due within one year	21	<u>74,989</u>		<u>73,259</u>	
Net current assets			<u>187,627</u>		<u>176,255</u>
Total assets less current liabilities			<u>299,829</u>		<u>291,579</u>
Net assets			<u><u>299,829</u></u>		<u><u>291,579</u></u>
Funds of the charity					
Unrestricted funds			<u>299,829</u>		<u>291,579</u>
Total charity funds	22		<u><u>299,829</u></u>		<u><u>291,579</u></u>

These financial statements were approved by the board of trustees and authorised for issue on 14 October 2024, and are signed on behalf of the board by:

Mr T Filsak
Trustee

Mrs K Sloan
Trustee

The notes on pages 8 to 15 form part of these financial statements.

Glendon District Scout Council

Notes to the Financial Statements

Year ended 31 March 2024

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Woodcroft Scout Centre, London Road, Kettering, Northamptonshire, NN15 6NQ.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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 (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Glendon District Scout Council

Notes to the Financial Statements (continued)

Year ended 31 March 2024

3. Accounting policies (continued)

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Glendon District Scout Council

Notes to the Financial Statements (continued)

Year ended 31 March 2024

3. Accounting policies (continued)

Tangible assets (continued)

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Leasehold property improvements	- 10% straight line
Fixtures and fittings	- 25% reducing balance
Equipment	- 25% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Donations				
Donations and Fund Raising	6,355	6,355	843	843
Donations - Scout Post	978	978	238	238
	<u>7,333</u>	<u>7,333</u>	<u>1,081</u>	<u>1,081</u>

Glendon District Scout Council

Notes to the Financial Statements (continued)

Year ended 31 March 2024

5. Charitable activities

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Gang Shows	4,248	4,248	–	–
Section Activities	17,565	17,565	25,383	25,383
Lettings	15,462	15,462	18,128	18,128
	<u>37,275</u>	<u>37,275</u>	<u>43,511</u>	<u>43,511</u>

6. Other trading activities

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Membership Subscriptions	23,139	23,139	14,197	14,197
Scout Shop income	31,592	31,592	32,890	32,890
	<u>54,731</u>	<u>54,731</u>	<u>47,087</u>	<u>47,087</u>

7. Investment income

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Bank interest receivable	3,330	3,330	1,459	1,459

8. Costs of other trading activities

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Scout shop costs	25,785	25,785	27,792	27,792
Glendon Gang Show	8,983	8,983	–	–
	<u>34,768</u>	<u>34,768</u>	<u>27,792</u>	<u>27,792</u>

9. Expenditure on charitable activities by fund type

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Scout centre	17,589	17,589	43,742	43,742
Support costs	39,487	39,487	36,425	36,425
	<u>57,076</u>	<u>57,076</u>	<u>80,167</u>	<u>80,167</u>

Glendon District Scout Council

Notes to the Financial Statements (continued)

Year ended 31 March 2024

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2024 £	Total fund 2023 £
Scout centre	17,589	37,388	54,976	78,067
Governance costs	–	2,100	2,100	2,100
	<u>17,589</u>	<u>39,488</u>	<u>57,076</u>	<u>80,167</u>

11. Analysis of support costs

	Scout centre £	Total 2024 £	Total 2023 £
Staff costs	8,390	8,390	7,646
Premises	19,370	19,370	12,768
Communications and IT	808	808	4,273
General office	8,665	8,665	9,538
Finance costs	155	155	99
Governance costs	2,100	2,100	2,100
	<u>39,488</u>	<u>39,488</u>	<u>36,424</u>

12. Other expenditure

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Woodcroft SASU funds	<u>2,575</u>	<u>2,575</u>	<u>–</u>	<u>–</u>

13. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2024 £	2023 £
Depreciation of tangible fixed assets	<u>3,367</u>	<u>3,591</u>

14. Independent examination fees

	2024 £	2023 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>2,100</u>	<u>2,400</u>

15. Staff costs

The average head count of employees during the year was Nil (2023: Nil).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

Glendon District Scout Council

Notes to the Financial Statements (continued)

Year ended 31 March 2024

16. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

17. Tangible fixed assets

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Equipment £	Total £
Cost					
At 1 April 2023	99,501	50,134	1,678	7,820	159,133
Additions	–	–	–	245	245
Disposals	–	–	(1,678)	–	(1,678)
At 31 March 2024	<u>99,501</u>	<u>50,134</u>	<u>–</u>	<u>8,065</u>	<u>157,700</u>
Depreciation					
At 1 April 2023	–	37,121	1,678	5,010	43,809
Charge for the year	–	2,602	–	765	3,367
Disposals	–	–	(1,678)	–	(1,678)
At 31 March 2024	<u>–</u>	<u>39,723</u>	<u>–</u>	<u>5,775</u>	<u>45,498</u>
Carrying amount					
At 31 March 2024	<u>99,501</u>	<u>10,411</u>	<u>–</u>	<u>2,290</u>	<u>112,202</u>
At 31 March 2023	<u>99,501</u>	<u>13,013</u>	<u>–</u>	<u>2,810</u>	<u>115,324</u>

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.

18. Stocks

	2024 £	2023 £
Finished goods and goods for resale	<u>33,570</u>	<u>32,306</u>

19. Debtors

	2024 £	2023 £
Trade debtors	<u>6,678</u>	<u>1,646</u>

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

Glendon District Scout Council

Notes to the Financial Statements (continued)

Year ended 31 March 2024

20. Investments

	2024	2023
	£	£
Shawbrook Bank	25,602	25,576
Epworth Investment Management Affirmative	69,601	66,336
Scout Association Short Term Deposit	—	1,433
	<u>95,203</u>	<u>93,345</u>

21. Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	72,589	70,859
Accruals and deferred income	2,400	2,400
	<u>74,989</u>	<u>73,259</u>

22. Analysis of charitable funds

Unrestricted funds

	At 1 April 2023	Income £	Expenditure £	At 31 March 2024
	£	£	£	£
General funds	281,770	102,669	(94,419)	290,020
Marquee	4,809	—	—	4,809
Expedition	5,000	—	—	5,000
	<u>291,579</u>	<u>102,669</u>	<u>(94,419)</u>	<u>299,829</u>

	At 1 April 2022	Income £	Expenditure £	At 31 March 2023
	£	£	£	£
General funds	296,591	93,138	(107,959)	281,770
Marquee	4,809	—	—	4,809
Expedition	5,000	—	—	5,000
	<u>306,400</u>	<u>93,138</u>	<u>(107,959)</u>	<u>291,579</u>

Glendon District Scout Council

Notes to the Financial Statements (continued)

Year ended 31 March 2024

23. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2024 £
Tangible fixed assets	112,202	112,202
Current assets	262,616	262,616
Creditors less than 1 year	(74,989)	(74,989)
Net assets	<u>299,829</u>	<u>299,829</u>

	Unrestricted Funds £	Total Funds 2023 £
Tangible fixed assets	115,324	115,324
Current assets	249,514	249,514
Creditors less than 1 year	(73,259)	(73,259)
Net assets	<u>291,579</u>	<u>291,579</u>

24. Other financial commitments

Rentals are payable at £24.75 per annum for the remainder of the lease of land - 43 years from 1st March 2024.