

**Glendon District Scout Council**  
**Unaudited Financial Statements**  
**31 March 2025**

**DAVID KELLAND FCA**

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

# **Glendon District Scout Council**

## **Financial Statements**

**Year ended 31 March 2025**

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# **Glendon District Scout Council**

## **Trustees' Annual Report**

### **Year ended 31 March 2025**

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

#### **Reference and administrative details**

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

#### **The trustees**

Mrs J Barton	
Mr P A Candlin	
Mr R Clarke	(Resigned 14 October 2024)
Mr T Filsak	
Mr G Patrick	
Mrs K Sloan	(Resigned 14 October 2024)
Mr N Ingram	
Mr M Phipps	(Resigned 14 October 2024)

District registration number with the Scout Association: 14515

<b>Independent examiner</b>	David Kelland FCA Independent Examiner Meadows & Co Limited Headlands House 1 Kings Court Kettering, Northants NN15 6WJ
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#### **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.

## **Glendon District Scout Council**

### **Trustees' Annual Report (continued)**

**Year ended 31 March 2025**

#### **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 2025**

#### **Achievements and performance (continued)**

The administration of Glendon District is now in line with the Transformation Program. This has enabled the reduction of the old Executive Committee, now a Trustee Board, from 13 Trustees to 6. The activities that used to take place at the Executive committee has now been devolved to other committees. The role of the Trustee Board is now largely governance and financial.

We have not embarked on any major improvements to Woodcroft, but we continue to look at the viability of the storage garages at the bottom of the car park which continue to suffer from flooding and damp. We have acquired a 40-foot container which was donated from a local developer, this, together with a major clear out and disposal of accumulated "stuff" has reduced the reliance on these garages and will enable a more detailed assessment to take place.

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 has opened a number of new Squirrel Drays. The District Team continue to review 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.

Glendon District Trustee Board

#### **Financial review**

This year has showed an increase in revenue from commercial lettings and a small decrease in Scouting lettings. While the prospect of increasing commercial lettings is limited due to daytime availability, there is scope to increase lettings in evenings and weekends. To this end, the Manager has been compiling information leaflets to distribute to uniformed organisations outside of the District catchment area.

The district income stream is very stable and is mainly from lettings and membership fees and is easily able to cover the costs with a small surplus. However, this year we have incurred two exceptional expenses, namely a large overspend on the District Camp, and an emergency loan to a Scout Group whose bank account became compromised. This resulted in having to withdraw £10,000 from the Epworth savings account in order to maintain liquidity in the District current account. Measures have since been put in place to mitigate the likelihood of such an overspend occurring again. Despite this, all bank balances remain healthy.

The trustees' annual report was approved on 6 June 2025 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 2025**

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 2025.

#### **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

# **Glendon District Scout Council**

## **Statement of Financial Activities**

**Year ended 31 March 2025**

		2025	2024
		Unrestricted funds	Total funds
	Note	£	£
<b>Income and endowments</b>			
Donations and legacies	4	1,367	7,333
Charitable activities	5	28,621	37,275
Other trading activities	6	59,132	54,731
Investment income	7	3,328	3,330
<b>Total income</b>		<u>92,448</u>	<u>102,669</u>
<b>Expenditure</b>			
Expenditure on raising funds:			
Costs of other trading activities	8	37,905	34,768
Expenditure on charitable activities	9,10	78,368	57,076
Other expenditure	12	—	2,575
<b>Total expenditure</b>		<u>116,273</u>	<u>94,419</u>
<b>Net (expenditure)/income and net movement in funds</b>		<u>(23,825)</u>	<u>8,250</u>
<b>Reconciliation of funds</b>			
Total funds brought forward		299,829	291,579
<b>Total funds carried forward</b>		<u>276,004</u>	<u>299,829</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 2025**

	Note	2025 £	£	2024 £	£
<b>Fixed assets</b>					
Tangible fixed assets	17		111,557		112,202
<b>Current assets</b>					
Stocks	18	36,502		33,570	
Debtors	19	1,478		6,678	
Investments	20	88,530		95,203	
Cash at bank and in hand		121,914		127,165	
		<u>248,424</u>		<u>262,616</u>	
<b>Creditors: amounts falling due within one year</b>	21	<u>83,977</u>		<u>74,989</u>	
<b>Net current assets</b>			164,447		187,627
<b>Total assets less current liabilities</b>			<u>276,004</u>		<u>299,829</u>
<b>Net assets</b>			<u>276,004</u>		<u>299,829</u>
<b>Funds of the charity</b>					
Unrestricted funds			276,004		299,829
<b>Total charity funds</b>	22		<u>276,004</u>		<u>299,829</u>

These financial statements were approved by the board of trustees and authorised for issue on 6 June 2025, and are signed on behalf of the board by:

Mr T Filsak  
Trustee

The notes on pages 7 to 14 form part of these financial statements.



# **Glendon District Scout Council**

## **Notes to the Financial Statements**

### **Year ended 31 March 2025**

#### **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 2025**

#### **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 2025**

#### **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 £	<b>Total Funds 2025 £</b>	Unrestricted Funds £	Total Funds 2024 £
<b>Donations</b>				
Donations and Fund Raising	1,284	1,284	6,355	6,355
Donations - Scout Post	83	83	978	978
	<u>1,367</u>	<u>1,367</u>	<u>7,333</u>	<u>7,333</u>

## **Glendon District Scout Council**

### **Notes to the Financial Statements (continued)**

**Year ended 31 March 2025**

#### **5. Charitable activities**

	Unrestricted Funds £	<b>Total Funds 2025 £</b>	Unrestricted Funds £	Total Funds 2024 £
Gang Shows	—	—	4,248	4,248
Section Activities	15,508	15,508	17,565	17,565
Lettings	13,113	13,113	15,462	15,462
	<u>28,621</u>	<u>28,621</u>	<u>37,275</u>	<u>37,275</u>

#### **6. Other trading activities**

	Unrestricted Funds £	<b>Total Funds 2025 £</b>	Unrestricted Funds £	Total Funds 2024 £
Membership Subscriptions	28,331	28,331	23,139	23,139
Scout Shop income	30,801	30,801	31,592	31,592
	<u>59,132</u>	<u>59,132</u>	<u>54,731</u>	<u>54,731</u>

#### **7. Investment income**

	Unrestricted Funds £	<b>Total Funds 2025 £</b>	Unrestricted Funds £	Total Funds 2024 £
Bank interest receivable	3,328	3,328	3,330	3,330

#### **8. Costs of other trading activities**

	Unrestricted Funds £	<b>Total Funds 2025 £</b>	Unrestricted Funds £	Total Funds 2024 £
Scout shop costs	24,383	24,383	25,785	25,785
Glendon Gang Show	13,522	13,522	8,983	8,983
	<u>37,905</u>	<u>37,905</u>	<u>34,768</u>	<u>34,768</u>

#### **9. Expenditure on charitable activities by fund type**

	Unrestricted Funds £	<b>Total Funds 2025 £</b>	Unrestricted Funds £	Total Funds 2024 £
Scout centre	34,424	34,424	17,589	17,589
Support costs	43,944	43,944	39,487	39,487
	<u>78,368</u>	<u>78,368</u>	<u>57,076</u>	<u>57,076</u>

## **Glendon District Scout Council**

### **Notes to the Financial Statements (continued)**

**Year ended 31 March 2025**

#### **10. Expenditure on charitable activities by activity type**

	Activities undertaken directly £	Support costs £	<b>Total funds 2025 £</b>	Total fund 2024 £
Scout centre	34,424	41,423	75,847	54,975
Governance costs	–	2,521	2,521	2,101
	<u>34,424</u>	<u>43,944</u>	<u>78,368</u>	<u>57,076</u>

#### **11. Analysis of support costs**

	Scout centre £	<b>Total 2025 £</b>	Total 2024 £
Staff costs	9,977	9,977	8,390
Premises	18,907	18,907	19,370
Communications and IT	919	919	808
General office	11,057	11,057	8,665
Finance costs	564	564	155
Governance costs	2,520	2,520	2,100
	<u>43,944</u>	<u>43,944</u>	<u>39,488</u>

#### **12. Other expenditure**

	Unrestricted Funds £	<b>Total Funds 2025 £</b>	Unrestricted Funds £	Total Funds 2024 £
Woodcroft SASU funds	–	–	2,575	2,575

#### **13. Net (expenditure)/income**

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

	<b>2025 £</b>	2024 £
Depreciation of tangible fixed assets	<u>3,329</u>	<u>3,367</u>

#### **14. Independent examination fees**

	<b>2025 £</b>	2024 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>2,520</u>	<u>2,100</u>

#### **15. Staff costs**

The average head count of employees during the year was Nil (2024: Nil).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

## **Glendon District Scout Council**

### **Notes to the Financial Statements (continued)**

#### **Year ended 31 March 2025**

#### **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 £	Equipment £	Total £
<b>Cost</b>				
At 1 April 2024	99,501	50,134	8,065	157,700
Additions	—	—	2,684	2,684
<b>At 31 March 2025</b>	<u>99,501</u>	<u>50,134</u>	<u>10,749</u>	<u>160,384</u>
<b>Depreciation</b>				
At 1 April 2024	—	39,723	5,775	45,498
Charge for the year	—	2,082	1,247	3,329
<b>At 31 March 2025</b>	<u>—</u>	<u>41,805</u>	<u>7,022</u>	<u>48,827</u>
<b>Carrying amount</b>				
<b>At 31 March 2025</b>	<u>99,501</u>	<u>8,329</u>	<u>3,727</u>	<u>111,557</u>
At 31 March 2024	<u>99,501</u>	<u>10,411</u>	<u>2,290</u>	<u>112,202</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**

	<b>2025</b> £	2024 £
Finished goods and goods for resale	<u>36,502</u>	<u>33,570</u>

#### **19. Debtors**

	<b>2025</b> £	2024 £
Trade debtors	<u>1,478</u>	<u>6,678</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 2025**

#### **20. Investments**

	<b>2025</b>	2024
	<b>£</b>	£
Shawbrook Bank	25,629	25,602
Epworth Investment Management Affirmative	62,901	69,601
	<u>88,530</u>	<u>95,203</u>

#### **21. Creditors: amounts falling due within one year**

	<b>2025</b>	2024
	<b>£</b>	£
Trade creditors	79,057	72,589
Accruals and deferred income	4,920	2,400
	<u>83,977</u>	<u>74,989</u>

#### **22. Analysis of charitable funds**

##### **Unrestricted funds**

	At 1 April 2024	Income £	Expenditure £	At 31 March 2025 £
General funds	290,020	92,448	(116,273)	266,195
Marquee	4,809	—	—	4,809
Expedition	5,000	—	—	5,000
	<u>299,829</u>	<u>92,448</u>	<u>(116,273)</u>	<u>276,004</u>

	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>

## **Glendon District Scout Council**

### **Notes to the Financial Statements (continued)**

**Year ended 31 March 2025**

#### **23. Analysis of net assets between funds**

	Unrestricted Funds £	Total Funds 2025 £
Tangible fixed assets	111,557	111,557
Current assets	248,424	248,424
Creditors less than 1 year	(83,977)	(83,977)
<b>Net assets</b>	<u>276,004</u>	<u>276,004</u>

  

	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)
<b>Net assets</b>	<u>299,829</u>	<u>299,829</u>

#### **24. Other financial commitments**

Rentals are payable at £24.75 per annum for the remainder of the lease of land - 42 years from 1st March 2025.