

# BEXLEY DISTRICT SCOUT COUNCIL

England & Wales · Charity number 303506

## Details

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**Other names** BEXLEY-HEATH DISTRICT SCOUT GROUP, BEXLEYHEATH AND DISTRICT SCOUT COUNCIL, THE BEXLEY HEATH AND DISTRICT BOY SCOUTS LOCAL ASSOCIATION

**Status** Registered

**Legal form** Other

**Registered** 1963-03-25

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Mayplace HQ  
85 Mayplace Road West  
Bexleyheath  
DA7 4JL

**Phone** 07931 201613

**Email** [Info@bexleyscouts.org.uk](mailto:Info@bexleyscouts.org.uk)

**Website** [bexleyscouts.org.uk](http://bexleyscouts.org.uk)

## Activities

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**Objects:** FOR THE BENEFIT OF THE BEXLEY HEATH AND DISTRICT BOY SCOUTS ASSOCIATION

**Activities:** Providing Scouting for young people within the London Borough of Bexley

## Classification

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- **How:** Provides Human Resources, Provides Buildings/facilities/open Space
- **What:** Education/training, Amateur Sport, Environment/conservation/heritage, Recreation
- **Who:** Children/young People, People With Disabilities

## Geography

- **Area of benefit:** BEXLEY HEATH
- Bexley
- Kent

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£302,160	£261,621	-	-
2024-03-31	£281,616	£330,017	-	-
2023-03-31	£171,013	£178,471	-	-
2022-03-31	£81,607	£70,663	-	-
2021-03-31	£144,122	£96,940	-	-

## Trustees

Name	Role	Appointed
<b>Luke Joseph Cashin</b>	Chair	2017-09-28
Alexander William Burton		2023-09-28
Callum Mark Rest		2023-09-28
Christopher George Russell		2022-09-22
DIANA MARGARET SPROWLES		2017-09-28
Emma Victoria Goodson		2023-09-25
JACQUELINE CAROL HALL		2024-09-29
Lee John Curtis		2014-10-25
Stuart Neil Sutherland		2024-04-14
Thomas Hori Tribe		2022-09-22

**BEXLEY DISTRICT SCOUT COUNCIL**

England & Wales - Charity number 303506

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# Accounts

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[www.bexleyscouts.org.uk](http://www.bexleyscouts.org.uk)

**BEXLEY DISTRICT SCOUT COUNCIL**  
**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2025**

**Charity Registration Number 303506**

**Independent Examiner:**

Sadler Davies (Trading as: Finsbury Robinson Ltd)  
Top Floor, West Hill House, Dartford, Kent DA1 2EU

**Registered Address:**

Mayplace HQ, 85 Mayplace Road West, Bexleyheath DA7 4JL

# **BEXLEY DISTRICT SCOUT COUNCIL**

## **YEAR ENDED 31 MARCH 2025**

### **Contents:**

	<b>Page</b>
Reference and Administration Details	1
Report of the Trustees	2 - 4
Statement of Financial Activities	5
Statement of Assets & Liabilities	6
Notes to the Financial Statements	7 - 9
Independent Examiners report	10

## **BEXLEY DISTRICT SCOUT COUNCIL**

### **Reference and Administration Details for the Year Ended 31<sup>st</sup> March 2025**

Charity Number	303506
Registered Office	Mayplace HQ, 85 Mayplace Road West, Bexleyheath DA7 4JL
Trustees / Members	Luke Cashin – District Chair Lee Curtis – Treasurer Thomas Tribe – Elected Member Christopher Russell – Elected Member Emma Goodson – Elected Member Callum Rest – Elected Member Alexander Burton – Elected Member Jackie Hall – Elected Member (Elected 29/09/2024) Di Sprowles – Elected Member James Hunt – Elected Member (Resigned 29/09/2024) Julian Rowley – Treasurer (Resigned 05/07/2024)
Ex Officio:	Stuart Sutherland – District Lead Volunteer
Bankers	Lloyds Bank 25 Gresham Street, London EC2V 7HN  Redwood Bank The Nexus Building, Broadway, Letchworth Garden City, Hertfordshire, SG6 3TA  Santander 2 Triton Square, Regent's Place, London, NW1 3AN
Independent Examiner	Sadler Davies (Trading as: Finsbury Robinson Ltd) Top Floor, West Hill House, Dartford Kent DA1 2EU

## **BEXLEY DISTRICT SCOUT COUNCIL**

### **Trustees' Annual Report for the period 1st April 2024 to 31st March 2025**

The Trustees of Bexley District Scout Council present their report and Financial Statements for the year ended 31st March 2025. The financial statements have been prepared and comply with the charity's governing document and the Charities Act 2011.

#### **Structure, Governance and Management**

The Bexley District Scout Council was formed on 1<sup>st</sup> October 2011 by the merger of the four districts in the London Borough of Bexley and is a charity registered with the Charity Commission.

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

The District is governed by its Trustee Board, the members of which are the 'Charity Trustees' of the Scout District which is an educational charity. As charity trustees they are responsible to the wider District Scout Council for complying with legislation applicable to charities. This includes the registration, keeping proper accounts and making returns to the Charity Commission as appropriate.

The activities of the Scout Groups in Bexley are not reflected in the report and accounts. These bodies are autonomous charities affiliated to Bexley District Scout Council that together form Scouting in the area of operation of the District.

#### **Objectives and activities**

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

#### **The Values of Scouting**

As Scouts we are guided by these values:

- Integrity - We act with integrity; we are honest, trustworthy and loyal.
- Respect - We have self-respect and respect for others.
- Care - We support others and take care of the world in which we live.
- Belief - We explore our faiths, beliefs and attitudes.
- Co-operation - We make a positive difference; we co-operate with others and make friends.

#### **Our Method**

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

- Enjoy what they are doing and have fun;
- Take part in activities indoors and outdoors;
- Learn by doing;
- Share in spiritual reflection;
- Take responsibility and make choices;
- Undertake new and challenging activities; and
- Make and live by their promise

We believe we have met the Charity Commission's public benefit criteria for both the advancement of education and the advancement of citizenship or community development.

## **BEXLEY DISTRICT SCOUT COUNCIL**

### **Plans for future periods**

We plan to continue to implement The Scout Association "Skills for Life". We plan to increase delivery of local growth in The Scouts by providing greater opportunity and suitable provisions.

### **Our vision and Objectives**

By 2026 we will have prepared more young people with skills for life, supported by amazing leaders delivering an inspiring programme. We will be growing, more inclusive, shaped by young people and making a bigger impact in our communities.

### **Appointment of Trustees**

Trustees are appointed in accordance with the "Policy, Organisation & Rules" of The Scout Association. Trustees and newly appointed Trustees are required to do appropriate Trustee training in line with The Scout Association training offering.

### **Remuneration of Trustees**

All Trustees act in a voluntary capacity and receive no remuneration or other material benefits from their services to the Charity.

Out-of-pocket expenses necessarily and reasonably incurred by Trustees in promoting the purposes of the Charity are reimbursed at cost.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011.

They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### **Investment Policy**

Due to the relatively low level of funds, the District's policy is to hold funds in bank accounts with FSCS protection at balances less than £85,000.

It is District Policy to avoid using this capital for day-to-day purposes, instead reserving it for key projects such as the development of District owned and leased property. Funds will not be deposited into or withdrawn from any account without the approval of the District Trustee Board.

### **Financial Review**

The surplus for this financial year amounted to £40,538.96 (deficit 2023/24 £48,401.41).

Depreciation amounted to £7,207.84 but is a book entry to write off fixed assets over their estimated useful life and does not affect cash.

Mayplace Road West HQ and 5th Erith halls created income of £39,987.20, to cover the property expenses of £14,090.16 including those properties, which do not contribute income, giving a surplus of £25,897.04.

The increase in the reserves of the ESUs was £8,276.28. These funds are held by the units themselves and shown as designated reserves in the accounts. For this financial year, 8 of the 13 units provided accounts which have been included. The balance held as at the 31st March

## BEXLEY DISTRICT SCOUT COUNCIL

2024 has been carried forward for the remaining units.


### **Reserves Policy**

The District has created a reserves policy in line with the Scout Association recommendations and intends to keep £30,000 in reserves. If there was a total lack of income, the reserves would be used to maintain Scouting in Bexley. Similarly, if Scouting discontinued in one of the properties where the council lease the land to the District, the reserves would be used to return the land to the condition when it was originally leased. This would mean the removal of any structures that had been built on it.

### **Risk Management**

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The Trustees have identified and constantly review the major risks to which they believe the District is exposed. The Trustees have followed POR and, with reference to publications prepared by Scouts (The Scout Association), have established systems to mitigate all the identified risks. These principally relate to the training and assessment of all volunteers and the regular appraisal of all the District's activities.

Signed on behalf of the charity's trustees:

A handwritten signature in black ink, appearing to read 'L. Cashin', followed by a long horizontal line extending to the right.

Luke Cashin (District Chair)  
Trustee

Date:

10/10/2025

**BEXLEY DISTRICT SCOUT COUNCIL  
STATEMENT OF FINANCIAL ACTIVITIES  
YEAR ENDED 31 MARCH 2025**

5

	Note	Unrestricted Funds		Restricted Funds	TOTAL FUNDS	
		General	Designated		2025	2024
		£	£	£	£	£
<b>INCOMING RESOURCES</b>						
Donations and Legacies	6a	6,482.00	-	8,100.00	14,582.00	45,319.28
Charitable Activities	6b	154,837.59	129,872.89	-	284,710.48	236,296.54
Income from Investments	6c	2,867.59	-	-	2,867.59	-
<b>TOTAL INCOMING RESOURCES</b>		<u>164,187.18</u>	<u>129,872.89</u>	<u>8,100.00</u>	<u>302,160.07</u>	<u>281,615.82</u>
<b>RESOURCES EXPENDED</b>						
Charitable Activities	7a	155,822.03	89,677.66	3,300.00	248,799.69	317,762.96
Other expenditure	7b	12,821.42	-	-	12,821.42	12,254.27
<b>TOTAL RESOURCES EXPENDED</b>		<u>168,643.45</u>	<u>89,677.66</u>	<u>3,300.00</u>	<u>261,621.11</u>	<u>330,017.23</u>
<b>NET INCOMING / ( OUTGOING ) RESOURCES BEFORE TRANSFERS</b>						
		(4,456.27)	40,195.23	4,800.00	40,538.96	(48,401.41)
<b>ADDITIONS TO &amp; RELEASES FROM FUNDS</b>						
	5	20,180.79	(20,180.79)	0.00	0.00	0.00
<b>NET MOVEMENT IN FUNDS</b>		<u>15,724.52</u>	<u>20,014.44</u>	<u>4,800.00</u>	<u>40,538.96</u>	<u>(48,401.41)</u>
<b>BALANCES BROUGHT FWD AT BEGINNING OF YEAR</b>						
		<u>222,448.44</u>	<u>215,183.60</u>	<u>2,700.00</u>	<u>440,332.04</u>	<u>488,733.45</u>
<b>BALANCES CARRIED FWD AT END OF YEAR</b>						
		<u>£238,172.96</u>	<u>£235,198.04</u>	<u>£7,500.00</u>	<u>£480,871.00</u>	<u>£440,332.04</u>

**BEXLEY DISTRICT SCOUT COUNCIL  
STATEMENT OF ASSETS AND LIABILITIES  
YEAR ENDED 31 MARCH 2025**

6

	Note	2025 £	2025 £	2024 £
<b>Tangible Fixed Assets</b>	<b>2</b>		128,545.75	135,753.59
<b>Current Assets</b>				
Monetary Assets	<b>3a</b>	326,872.23		259,619.94
Short Term Investment Service Scout Assn		509.41		509.41
Stock	<b>3b</b>	18,331.41		14,453.07
Debtors and Deferred Income	<b>3c</b>	9,313.25		31,560.40
		<u>355,026.30</u>		<u>306,142.82</u>
Less current liabilities:	<b>4</b>	<u>(2,701.05)</u>		<u>(1,564.37)</u>
<b>NET CURRENT ASSETS</b>			352,325.25	304,578.45
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>£480,871.00</u>	<u>£440,332.04</u>
<b>FUNDS</b>				
Unrestricted	<b>5</b>		238,172.96	222,448.44
Designated	<b>5</b>		235,198.04	215,183.60
Restricted	<b>5</b>		7,500.00	2,700.00
			<u>£480,871.00</u>	<u>£440,332.04</u>

Approved by the District Executive and signed on their behalf by:

  
\_\_\_\_\_  
Luke Cashin – District Chair

  
\_\_\_\_\_  
Lee Curtis – Treasurer

Date: 10/10/2025

**BEXLEY DISTRICT SCOUT COUNCIL  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31 MARCH 2025**

7

**1 Accounting Policies**

The financial statements have been prepared under the historical cost convention and in accordance with Charities SORP

- a) (FRS102) 2015 and with regard to the Charities Act 2011. An independent examination is required under the Charities Act 2011.

b) **Fixed Assets**

Depreciation for all vehicles and machinery is calculated at 20% reducing balance; District Minibus (Jimmybus) is kept by the Black Prince SAS. Cudham Shaws Outdoor Centre owns and utilises two vehicles and a mower.

The District Headquarters in Mayplace Road West has been brought into the accounts at the insurance value in 2014 and is written down over 40 years.

The following properties are used by groups in the District and insured by the District Scout Council or the individual Scout Group:

Wooden Hut Kernals Own at Partridge Rd Sidcup

1st Sidcup Scout HQ, Garage, Log Cabin, Explorers Garage all situated at Oxford Road rear of Warwick Road

8th Erith HQ The Rise rear of Cheviot Close

2nd Sidcup St John's Main hall, Den and the New Building.

5th Erith Scout Hall at Albert Road Upper Belvedere

Cudham Shaws Outdoor Center, 144 Cudham Lane North, Cudham, Kent . TN14 7QT

- c) **Stock** is valued at the lower of cost price or net realisable value. The Bexleyheath shop at District HQ was refurbished in 2015.

- d) **Donations** are accounted for when received. Where the receipt of a grant is certain it is included when this is known, otherwise it is included when received.

e) **Funds**

**Restricted funds** represent donations or grants raised for a specific purpose. The funds may only be spent on the specific object or purpose for which they were given. Any balance unspent at the end of each year must be carried forward as a balance on that fund.

**Designated Funds** are designated by the Scout Council for a particular purpose, these are unrestricted funds and any surplus can be moved to general funds by the Scout Council.

Funds held by the Explorer Units are included in these accounts as designated funds. Units use these funds for their own purposes within the Scouting guidelines. Should a unit close, any surplus funds are transferred to the Bexley District Scout Council. The movement of these funds are included in the accounts, not as income or expenditure but as movements in reserves.

Income and expenditure from the 5th Erith halls are included in the accounts and the bank account is shown as designated funds.

The Mayplace West Headquarters is matched by a property reserve designated for the depreciation of the asset over 40 years.

**General Funds** represent the funds of the Scout Council that are not subject to any restrictions regarding use and are available for application on the general purposes of the Scout Council.

**BEXLEY DISTRICT SCOUT COUNCIL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2025**

8

2	<u>Buildings</u>	<u>Vehicles</u>	<u>Equipment</u>	<u>Total</u>	
	£	£	£	£	
<b>Actual/ Deemed Cost</b>					
At 1 April 2024	170,000.00	25,400.00	9,577.15	204,977.15	
Additions	-	-	-	-	
Disposals	-	-	-	-	
At 31 March 2025	<u>170,000.00</u>	<u>25,400.00</u>	<u>9,577.15</u>	<u>204,977.15</u>	
<b>Accumulated Depreciation</b>					
At 1 April 2024	46,750.00	16,802.04	5,671.53	69,223.56	
Charge for year	4,250.00	1,719.79	1,238.05	7,207.84	
At 31 March 2025	<u>51,000.00</u>	<u>18,521.83</u>	<u>6,909.58</u>	<u>76,431.40</u>	
<b>Net Book Value</b>					
At 1 April 2024	<u>123,250.00</u>	<u>8,597.96</u>	<u>3,905.63</u>	<u>135,753.59</u>	
At 31 March 2025	<u>119,000.00</u>	<u>6,878.17</u>	<u>2,667.58</u>	<u>128,545.75</u>	
<b>3 Current Assets</b>			<b>2025</b>	<b>2024</b>	
<b>3a Monetary Assets</b>			£	£	
Lloyds Bank - BDSC			74,885.38	21,852.39	
Redwood Bank			85,000.00	85,000.00	
5th Erith Hall Santander Bank			70,955.86	62,301.77	
Shop and badge outlets			16,598.90	35,778.87	
Lloyds Bank - Cudham Shaws Outdoor Centre			19,136.92	2,064.07	
Explorer Units			54,185.95	45,909.67	
Capers Show			6,109.22	6,109.22	
Cash in hand			0.00	603.95	
			<u>£326,872.23</u>	<u>£259,619.94</u>	
<b>3b Stock</b>					
Stock: Mayplace Road West Scout Shop			16,538.94	12,660.60	
Stock: Cudham Shaw			1,792.47	1,792.47	
			<u>£18,331.41</u>	<u>£14,453.07</u>	
<b>3c Debtors and Deferred Income</b>					
Deferred Income - Membership Levy prepaid			(84,399.25)	(47,671.80)	
Pre-payment - Capitation Paid to GLS			93,712.50	79,232.20	
			<u>£9,313.25</u>	<u>£31,560.40</u>	
<b>4 Liabilities: Amounts Falling Due Within One Year</b>					
Soldo Credit Card			1,081.05	64.37	
Accountancy and Independent Examination			1,620.00	1,500.00	
			<u>£2,701.05</u>	<u>£1,564.37</u>	
		<b>Movement In Resources</b>			
<b>5 Designated Funds</b>	<b>Balance</b>				<b>Balance</b>
	<b>1 April 2024</b>	<b>Transfer</b>	<b>Incoming</b>	<b>Outgoing</b>	<b>31 March 2025</b>
Explorer Scout Units	45,909.67	8,276.28	-	-	54,185.95
	<u>45,909.67</u>	<u>8,276.28</u>	<u>-</u>	<u>-</u>	<u>54,185.95</u>
Capers Show	6,109.22	-	-	-	6,109.22
Cudham Shaws Outdoor Centre	(22,239.73)	(24,354.40)	109,168.69	(77,627.55)	(15,052.99)
5th Erith Hall Belvedere	62,154.44	147.33	20,704.20	(12,050.11)	70,955.86
HQ Property Reserve	123,250.00	(4,250.00)	-	-	119,000.00
	<u>169,273.93</u>	<u>(28,457.07)</u>	<u>129,872.89</u>	<u>(89,677.66)</u>	<u>181,012.09</u>
<b>TOTAL DESIGNATED FUNDS</b>	<u>£215,183.60</u>	<u>(£20,180.79)</u>	<u>£129,872.89</u>	<u>(£89,677.66)</u>	<u>£235,198.04</u>
<b>Restricted Funds</b>					
Jack Petchey awards	<u>£2,700.00</u>	<u>£0.00</u>	<u>£8,100.00</u>	<u>-£3,300.00</u>	<u>£7,500.00</u>
<b>General Funds</b>	<u>£222,448.44</u>	<u>£20,180.79</u>	<u>£164,187.18</u>	<u>(£168,643.45)</u>	<u>£238,172.96</u>
<b>Total Funds</b>	<u>£440,332.04</u>	<u>£0.00</u>	<u>£302,160.07</u>	<u>(£261,621.11)</u>	<u>£480,871.00</u>

**BEXLEY DISTRICT SCOUT COUNCIL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2025**

9

6 INCOMING RESOURCES	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>TOTAL FUNDS</u>	
	<u>General</u>	<u>Funds</u>	<u>Funds</u>	<u>2025</u>	<u>2024</u>
	£	£	£	£	£
6(a) Voluntary Income					
Jack Petchey Awards	-	-	8,100.00	8,100.00	2,700.00
Donations	2,032.00	-	-	2,032.00	832.00
Other Income	2,050.00	-	-	2,050.00	41,787.28
	<u>6,482.00</u>	<u>-</u>	<u>8,100.00</u>	<u>14,582.00</u>	<u>45,319.28</u>
6(b) Income from Charitable activities					
Membership Levy	90,004.80	-	-	90,004.80	934.00
Hall hire- Mayplace Rd West HQ	19,283.00	-	-	19,283.00	21,882.72
Hall hire- 5th Erith	-	20,704.20	-	20,704.20	13,725.50
Cudham Shaws Outdoor Centre	-	109,168.69	-	109,168.69	176,563.57
Badge and uniform sales	39,641.31	-	-	39,641.31	19,864.51
	<u>154,837.59</u>	<u>129,872.89</u>	<u>-</u>	<u>284,710.48</u>	<u>236,296.54</u>
6(c) Income from Investments					
Bank Interest	2,867.59	-	-	2,867.59	-
	<u>2,867.59</u>	<u>-</u>	<u>-</u>	<u>2,867.59</u>	<u>-</u>
<b>TOTAL INCOMING RESOURCES</b>	<b><u>£164,187.18</u></b>	<b><u>£129,872.89</u></b>	<b><u>£8,100.00</u></b>	<b><u>£302,160.07</u></b>	<b><u>£281,815.82</u></b>
7 RESOURCES EXPENDED	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>TOTAL FUNDS</u>	
	<u>General</u>	<u>Funds</u>	<u>Funds</u>	<u>2025</u>	<u>2024</u>
	£	£	£	£	£
7(a) Charitable Activities					
Other District Activities	7,474.40	-	-	7,474.40	853.87
Grants and donations for Groups	700.00	-	3,300.00	4,000.00	1,541.70
Insurance	20,841.56	-	-	20,841.56	11,955.83
Membership Subscription to HQ	79,232.20	-	-	79,232.20	-
Property expenses - Halls	13,846.93	12,050.11	-	25,897.04	45,909.75
Property exps - Cudham Shaws Outdoor Centre	-	77,627.55	-	77,627.55	194,888.02
Uniform and badges: cost of goods sold	23,052.89	-	-	23,052.89	14,280.54
Shop Expenses	363.18	-	-	363.18	19.46
Sundry Expenditure	10,310.87	-	-	10,310.87	48,313.79
	<u>155,822.03</u>	<u>89,677.66</u>	<u>3,300.00</u>	<u>248,799.69</u>	<u>317,762.96</u>
7(b) Other Expenditure					
Bank charges	807.29	-	-	807.29	319.97
Depreciation	7,207.84	-	-	7,207.84	7,662.30
Legal and Professional Services	4,806.29	-	-	4,806.29	4,272.00
	<u>12,821.42</u>	<u>-</u>	<u>-</u>	<u>12,821.42</u>	<u>12,254.27</u>
<b>TOTAL RESOURCES EXPENDED</b>	<b><u>£168,643.45</u></b>	<b><u>£89,677.66</u></b>	<b><u>£3,300.00</u></b>	<b><u>£261,621.11</u></b>	<b><u>£330,017.23</u></b>

**8 Trustee Remuneration**

During the year, none of the trustees received any remuneration or any other benefits from employment with the charity.

**9 Trustee Expenses**

One or more of the trustees have claimed expenses or had their expenses met by the charity.

	2025
Number of Trustees	4
Reimbursement of expenses	£863.98

**10 Related Party Disclosures**

There were no related party transaction for the year ended 31 March 2025.

## **BEXLEY DISTRICT SCOUT COUNCIL**

### **INDEPENDENT EXAMINER'S REPORT**

#### **FOR THE YEAR ENDED 31 MARCH 2025**

#### **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE BEXLEY DISTRICT SCOUT COUNCIL**

This report on the financial statements of the **BEXLEY DISTRICT SCOUT COUNCIL** for the year ended 31 March 2025, which are set on pages 1 to 9 is in respect of an examination carried out in accordance with s145 of the Charities Act 2011 (the Act).

#### **Respective responsibilities of the members and the examiner**

The committee members are responsible for the preparation of the accounts. The committee members consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) or under Regulation 10(1)(d) of the Charities Accounts (Scotland) Regulations 2006 (the 2006 Accounts Regulations) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act 2011 and section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 (the 2005 Act)
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 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 Commission and in accordance with Regulation 11 of the Charities Accounts Regulations 2006. An examination includes a review of the accounting records kept by the charity 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/the committee members 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.

#### **Independent examiner's statement**

In connection with our examination, no matter has come to our attention:

(1) which gives us reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Act; and
- to prepare financial statements which accord with the accounting records and comply with the requirements of the Act;
- have not been met; or
- to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached; or
- which gives us reasonable cause to believe that in any material respect the accounting rules of the charity's constitution have not been met.



**Gemma L Fogarty FCA**  
**Sadler Davies**  
**Trading as: Finsbury Robinson Ltd**  
**Top Floor, West Hill House,**  
**Dartford,**  
**Kent DA1 2EU**

**Date: 9<sup>th</sup> October 2025**

**BEXLEY DISTRICT SCOUT COUNCIL**

England & Wales - Charity number 303506

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# Accounts

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**BEXLEY DISTRICT SCOUT COUNCIL**  
**FINANCIAL STATEMENTS**  
**Year Ended 31st March 2024**  
**Charity Registration Number 303506**



[www.bexleyscouts.org.uk](http://www.bexleyscouts.org.uk)

**Independent Examiner**  
**Sadler Davies & Co**  
**Chartered Accountants**  
**3 Enterprise House**  
**8 Essex Road**  
**Dartford**  
**KENT DA1 2AU**

# Bexley District Scout Council

## Trustees' Annual Report for the period from 1st April 2023 to 31st March 2024

The Trustees of Bexley District Scout Council present their report and Financial Statements for the year ended 31st March 2024. The financial statements have been prepared on a payments and receipts basis and comply with the charity's governing document and the Charities Act 2011.

### **Objectives and activities**

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

### **The Values of Scouting**

As Scouts we are guided by these values:

- Integrity - We act with integrity; we are honest, trustworthy and loyal.
- Respect - We have self-respect and respect for others.
- Care - We support others and take care of the world in which we live.
- Belief - We explore our faiths, beliefs and attitudes.
- Co-operation - We make a positive difference; we co-operate with others and make friends.

### **Our Method**

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

- Enjoy what they are doing and have fun;
- Take part in activities indoors and outdoors;
- Learn by doing;
- Share in spiritual reflection;
- Take responsibility and make choices;
- Undertake new and challenging activities; and
- Make and live by their promise

We believe we have met the Charity Commission's public benefit criteria for both the advancement of education and the advancement of citizenship or community development.

### **Plans for future periods**

We plan to continue to implement The Scout Association "Skills for Life". This is the seven-year plan for the Scout Association (Due to the impact of Covid-19, this has now been extended from 2023 to 2025).

### **Our vision and Objectives**

By 2025 we will have prepared more young people with skills for life, supported by amazing leaders delivering an inspiring programme. We will be growing, more inclusive, shaped by young people and making a bigger impact in our communities.

### **Structure, Governance and Management**

The Bexley District was formed on 1st October 2011 by the merger of the four districts in the London Borough of Bexley and is a charity registered with the Charity Commission number 303506.

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

The District is governed by its Trustee Board, the members of which are the 'Charity Trustees' of the Scout District which is an educational charity. As charity trustees they are responsible to the wider District Scout Council for complying with legislation applicable to charities. This includes the registration, keeping proper accounts and making returns to the Charity Commission as appropriate.

The activities of the Scout Groups in Bexley are not reflected in the report and accounts. These bodies are autonomous charities affiliated to Bexley District Scout Council that together form Scouting in the area of operation of the District.

#### **Trustees for 2023/24:**

Luke Cashin – District Chair

Julian Rowley - Treasurer

Di Spowles – Elected Member

Thomas Tribe – Elected Member

Christopher Russell – Elected Member

Emma Goodson – Elected Member (Appointed 28/09/2023)

Callum Rest – Elected Member (Appointed 28/09/2023)

Alexander Burton – Elected Member (Appointed 28/09/2023)

Lee Curtis – Co-opted Member

James Hunt – Elected Member

Stuart Sutton – District Chair (Resigned 28/09/2023)

Josh Barton – Elected Member (Resigned 28/09/2023)

Ellie Tobin – Elected Member (Resigned 28/09/2023)

John Baxter – Elected Member (Resigned 28/09/2023)

Phyl Gunn – Elected Member (Resigned 28/09/2023)

Melissa Jones – Elected Member (Resigned 28/09/2023)

Ex Officio:  
Stuart Sutherland – District Lead Volunteer

### **Appointment of Trustees**

Trustees are appointed in accordance with the “Policy, Organisation & Rules” of The Scout Association. Trustees and newly appointed Trustees are required to do appropriate Trustee training in line with The Scout Association training offering.

### **Remuneration of Trustees**

All Trustees act in a voluntary capacity and receive no remuneration or other material benefits from their services to the Charity.

Out-of-pocket expenses necessarily and reasonably incurred by Trustees in promoting the purposes of the Charity are reimbursed at cost.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011.

They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### **Investment policy**

Due to the relatively low level of funds, the District’s policy is to hold funds in bank accounts with FSCS protection at balances less than £85,000.

It is District Policy to avoid using this capital for day-to-day purposes, instead reserving it for key projects such as the development of District owned and leased property. Funds will not be deposited into or withdrawn from any account without the approval of the District Trustee Board.

### **Reserves Policy**

The District has created a reserves policy in line with the Scout Association recommendations and intends to keep £30,000 in reserves. If there was a total lack of income, the reserves would be used to maintain Scouting in Bexley. Similarly, if Scouting discontinued in one of the halls where the council lease the land to the District, the reserves would be used to return the land to the condition when it was originally leased. This would mean the removal of any structures that had been built on it.

### **Risk Management**

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The Trustees have identified and constantly review the major risks to which they believe the District is exposed. The Trustees have followed POR and, with reference to publications prepared by Scouts (The Scout Association), have established systems to mitigate all the identified risks. These principally relate to the training and assessment of all volunteers and the regular appraisal of all the District’s activities.

## Financial Review

The deficit for the year 2023/24 amounted to £48,401.41 (deficit 2022/23 £7,457.61).

Depreciation amounted to £7,662.30 but is a book entry to write off fixed assets over their estimated useful life and does not affect cash.

Mayplace Road West HQ and 5th Erith halls created income of £35,608.22, to cover the property expenses of £45,909.75 including those properties, which do not contribute income, giving a deficit of £10,301.53.

There was a significant decrease in the reserves of ESU held funds this amounted to £55,834.64. This reduction is due to five of the units being individual charities in their own right and as per our royal charter and POR, their accounts should not be included in the district finances, but instead recorded by themselves separately. The balance of £45,909.67 are funds held by the remaining units and shown as designated reserves in the accounts.

Signed on behalf of the charity's trustees:



Luke Cashin  
District Chair

Date: 24/09/24

**Bexley District Scout Council**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2024**

6

	Note	Unrestricted Funds		Restricted	TOTAL FUNDS	
		General	Designated	Funds	2024	2023
		£	£	£	£	£
<b>INCOMING RESOURCES</b>						
Donations and Legacies	6a	42,619.28	-	2,700.00	45,319.28	10,129.48
Charitable Activities	6b	46,007.47	190,289.07	-	236,296.54	159,209.75
Income from Investments	6c	-	-	-	-	1,673.75
<b>TOTAL INCOMING RESOURCES</b>		<u>88,626.75</u>	<u>190,289.07</u>	<u>2,700.00</u>	<u>281,615.82</u>	<u>171,012.98</u>
<b>RESOURCES EXPENDED</b>						
Charitable Activities	7a	76,965.19	240,797.77	-	317,762.96	166,737.74
Other expenditure	7b	12,254.27	-	-	12,254.27	11,732.85
<b>TOTAL RESOURCES EXPENDED</b>		<u>89,219.46</u>	<u>240,797.77</u>	<u>-</u>	<u>330,017.23</u>	<u>178,470.59</u>
<b>NET INCOMING / ( OUTGOING )</b>						
<b>RESOURCES BEFORE TRANSFERS</b>		(592.71)	(50,508.70)	2,700.00	(48,401.41)	(7,457.61)
<b>ADDITIONS TO &amp; RELEASES FROM FUNDS</b>						
	5	70,059.15	(64,809.15)	(5,250.00)	0.00	-
<b>NET MOVEMENT IN FUNDS</b>		<u>69,466.44</u>	<u>(115,317.85)</u>	<u>(2,550.00)</u>	<u>(48,401.41)</u>	<u>(7,457.61)</u>
<b>BALANCES BROUGHT FWD AT BEGINNING OF YEAR</b>						
		<u>226,059.54</u>	<u>330,501.45</u>	<u>5,250.00</u>	<u>561,810.99</u>	<u>569,268.60</u>
<b>BALANCES CARRIED FWD AT END OF YEAR</b>						
		<u>£295,525.98</u>	<u>£215,183.60</u>	<u>£2,700.00</u>	<u>£513,409.58</u>	<u>£561,810.99</u>

**Bexley District Scout Council**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

7

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**1 Accounting Policies**

a) The financial statements have been prepared under the historical cost convention and in accordance with Charities SORP (FRS102) 2015 and with regard to the Charities Act 2011. An independent examination is required under the Charities Act 2011.

**b) Fixed Assets**

Depreciation for all vehicles is calculated at 20% reducing balance; District Minibus (Jimmybus) is kept by the Black Prince SAS. A second minibus is also owned by the District and looked after by the Black Prince SAS but no value has been attributed in the accounts due to lack of information. Cudham Shaws Outdoor Centre purchased 2 additional vehicles during this financial year.

The District Headquarters in Mayplace Road West has been brought into the accounts at the insurance value in 2014 and is written down over 40 years.

The following properties are used by groups in the District and insured by the District Scout Council or the individual Scout Group:

Wooden Hut Kemnals Own at Partridge Rd Sidcup

1st Sidcup Scout HQ, Garage, Log Cabin, Explorers Garage all situated at Oxford Road rear of Warwick Road

8th Erith HQ The Rise rear of Cheviot Close

2nd Sidcup St John's Main hall, Den and the New Building.

5th Erith Scout Hall at Albert Road Upper Belvedere

Cudham Shaws Outdoor Center, 144 Cudham Lane North, Cudham, Kent . TN14 7QT

The lawn mower is depreciated at 20% reducing balance.

c) **Stock** is valued at the lower of cost price or net realisable value. The Bexleyheath shop at District HQ was refurbished in 2015.

d) **Donations** are accounted for when received. Where the receipt of a grant is certain it is included when this is known, otherwise it is included when received.

**e) Reserves**

**Restricted funds** represent donations or grants raised for a specific purpose. The funds may only be spent on the specific object or purpose for which they were given. Any balance unspent at the end of each year must be carried forward as a balance on that fund.

**Designated Funds** are designated by the Scout Council for a particular purpose, these are unrestricted funds and any surplus can be moved to general funds by the Scout Council.

Funds held by the Explorer Units are included in these accounts as designated funds. Units use these funds for their own purposes within the Scouting guidelines. Should a unit close, any surplus funds are transferred to the Bexley District Scout Council. The movement of these funds are included in the accounts, not as income or expenditure but as movements in reserves.

Income and expenditure from the 5th Erith halls are included in the accounts and the bank account is shown as designated funds.

The Mayplace West Headquarters is matched by a property reserve designated for the depreciation of the asset over 40 years.

**General Funds** represent the funds of the Scout Council that are not subject to any restrictions regarding use and are available for application on the general purposes of the Scout Council.

**Bexley District Scout Council**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

8

2 TANGIBLE FIXED ASSETS	<u>Buildings</u>	<u>Vehicles</u>	<u>Equipment</u>	<u>Total</u>
	£	£	£	£
<b>Actual/ Deemed Cost</b>				
At 1 April 2023	170,000.00	19,700.00	9,577.15	199,277.15
Additions	-	5,700.00	-	5,700.00
Disposals	-	-	-	-
At 31 March 2024	<u>170,000.00</u>	<u>25,400.00</u>	<u>9,577.15</u>	<u>204,977.15</u>
<b>Accumulated Depreciation</b>				
At 1 April 2023	42,500.00	14,652.30	4,408.97	61,561.26
Charge for year	4,250.00	2,149.74	1,262.56	7,662.30
Depreciation elimination	-	-	-	-
At 31 March 2024	<u>46,750.00</u>	<u>16,802.04</u>	<u>5,671.53</u>	<u>69,223.56</u>
<b>Net Book Value</b>				
At 1 April 2023	<u>127,500.00</u>	<u>5,047.70</u>	<u>5,168.19</u>	<u>137,715.89</u>
At 31 March 2024	<u>123,250.00</u>	<u>8,597.96</u>	<u>3,905.63</u>	<u>135,753.59</u>

3 CURRENT ASSETS	2024	2023
	£	£
<b>3a Monetary Assets</b>		
Lloyds Bank - BDSC	21,852.39	91,847.17
Redwood Bank	85,000.00	85,000.00
5th Erith Hall Santander Bank	62,301.77	94,338.69
Shop and badge outlets	35,778.87	28,614.98
Lloyds Bank - Cudham Shaws Outdoor Centre	2,064.07	38,538.37
Explorer Units	45,909.67	106,468.82
Capers Show	6,109.22	6,109.22
Cash in hand	603.95	751.28
	<u>£259,619.94</u>	<u>£451,668.53</u>
<b>3b Stock</b>		
Stock: Mayplace Road West Scout Shop	12,660.60	12,660.60
Stock: Cudham Shaw	1,792.47	-
	<u>£14,453.07</u>	<u>£12,660.60</u>
<b>3c Debtors and Deferred Income</b>		
Deferred Income - Membership Levy prepaid	(47,671.80)	(38,186.60)
Pre-payment - Capitation Paid to GLSE HQ	79,232.20	-
	<u>£31,560.40</u>	<u>(£38,186.60)</u>
<b>4 Liabilities: Amounts Falling Due Within One Year</b>		
Soldo Credit Card	64.37	1,256.83
Accountancy and Independent Examination	1,500.00	1,300.00
	<u>£1,564.37</u>	<u>£2,556.83</u>

	Movement in Resources				Balance 31 March 2024
	Balance 1 April 2023	Transfer	Incoming	Outgoing	
<b>5 Designated Funds</b>					
Explorer Scout Units	106,468.82	(60,559.15)	-	-	45,909.67
	<u>106,468.82</u>	<u>(60,559.15)</u>	<u>-</u>	<u>-</u>	<u>45,909.67</u>
Capers Show	6,109.22	-	-	-	6,109.22
Cudham Shaws Outdoor Centre	(3,915.28)	-	176,563.57	(194,888.02)	(22,239.73)
5th Erith Hall Belvedere	94,338.69	-	13,725.50	(45,909.75)	62,154.44
HQ Property Reserve	127,500.00	(4,250.00)	-	-	123,250.00
	<u>224,032.63</u>	<u>(4,250.00)</u>	<u>190,289.07</u>	<u>(240,797.77)</u>	<u>169,273.93</u>
<b>TOTAL DESIGNATED FUNDS</b>	<u>£330,501.45</u>	<u>(£64,809.15)</u>	<u>£190,289.07</u>	<u>(£240,797.77)</u>	<u>£215,183.60</u>
<b>Restricted Funds</b>					
Jack Petchey awards	<u>£5,250.00</u>	<u>(£5,250.00)</u>	<u>£2,700.00</u>	<u>£0.00</u>	<u>£2,700.00</u>
<b>General Funds</b>	<u>£226,059.54</u>	<u>£70,059.15</u>	<u>£88,626.75</u>	<u>(£89,219.45)</u>	<u>£295,525.98</u>
<b>Total Funds</b>	<u>£561,810.99</u>	<u>£0.00</u>	<u>£281,615.82</u>	<u>(£330,017.23)</u>	<u>£513,409.58</u>

**Bexley District Scout Council**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

9

6 INCOMING RESOURCES	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>TOTAL FUNDS</u>	
	<u>General</u>	<u>Funds</u>	<u>Funds</u>	<u>2024</u>	<u>2023</u>
	£	£	£	£	£
6(a) Voluntary Income					
Jack Petchey Awards	-	-	2,700.00	2,700.00	-
Donations	832.00	-	-	832.00	10,129.48
Other Income	41,787.28	-	-	41,787.28	-
	<u>42,619.28</u>	<u>-</u>	<u>2,700.00</u>	<u>45,319.28</u>	<u>10,129.48</u>
6(b) Income from Charitable activities					
Membership Levy	934.00	-	-	934.00	8,875.91
Hall hire- Mayplace Rd West HQ	21,882.72	-	-	21,882.72	20,544.00
Hall hire- 5th Erith	-	13,725.50	-	13,725.50	17,360.50
Cudham Shaws Outdoor Centre	-	176,563.57	-	176,563.57	75,426.18
Badge and uniform sales	19,864.51	-	-	19,864.51	32,954.33
	<u>46,007.47</u>	<u>190,289.07</u>	<u>-</u>	<u>236,296.54</u>	<u>159,209.75</u>
6(c) Income from Investments					
Bank Interest	-	-	-	-	1,673.75
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,673.75</u>
<b>TOTAL INCOMING RESOURCES</b>	<b><u>£88,626.75</u></b>	<b><u>£190,289.07</u></b>	<b><u>£2,700.00</u></b>	<b><u>£281,615.82</u></b>	<b><u>£171,012.98</u></b>
7 RESOURCES EXPENDED	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>TOTAL FUNDS</u>	
	<u>General</u>	<u>Funds</u>	<u>Funds</u>	<u>2024</u>	<u>2023</u>
	£	£	£	£	£
7(a) Charitable Activities					
Other District Activities	853.87	-	-	853.87	6,800.21
Capers Show	-	-	-	-	-
Grants and donations for Groups	1,541.70	-	-	1,541.70	1,834.00
Conference & Executive expenses	-	-	-	-	-
Insurance for volunteers	11,955.83	-	-	11,955.83	9,256.75
Membership Subscription to HQ	-	-	-	-	-
Property expenses - Halls	-	45,909.75	-	45,909.75	10,123.94
Property exps - Cudham Shaws Outdoor Centre	-	194,888.02	-	194,888.02	99,591.72
Uniform and badges: cost of goods sold	14,280.54	-	-	14,280.54	26,311.20
Shop Expenses	19.46	-	-	19.46	0.00
Sundry Expenditure	48,313.79	-	-	48,313.79	6,069.92
	<u>76,965.19</u>	<u>240,797.77</u>	<u>-</u>	<u>317,762.96</u>	<u>166,737.74</u>
7(b) Other Expenditure					
Bank charges	319.97	-	-	319.97	325.85
Depreciation	7,662.30	-	-	7,662.30	6,905.36
Legal and Professional Services	4,272.00	-	-	4,272.00	4,501.64
	<u>12,254.27</u>	<u>-</u>	<u>-</u>	<u>12,254.27</u>	<u>11,732.85</u>
<b>TOTAL RESOURCES EXPENDED</b>	<b><u>£89,219.46</u></b>	<b><u>£240,797.77</u></b>	<b><u>£0.00</u></b>	<b><u>£330,017.23</u></b>	<b><u>£178,470.59</u></b>

**BEXLEY DISTRICT SCOUT COUNCIL**

England & Wales - Charity number 303506

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# Accounts

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**BEXLEY DISTRICT SCOUT COUNCIL**

**FINANCIAL STATEMENTS**

**Year Ended 31st March 2023**

**Charity Registration Number 303506**



[www.bexleyscouts.org.uk](http://www.bexleyscouts.org.uk)

**Independent Examiner  
Sadler Davies & Co  
Chartered Accountants  
3 Enterprise House  
8 Essex Road  
Dartford  
KENT DA1 2AU**

## **Bexley District Scout Council**

### **INDEX**

Page	1	Annual Report for 2023
Page	2	Statement of Assets and Liabilities as at 31st March 2023
Page	3	Statement of Financial Activities for the year ended 31st March 2023
Page	4	Notes to the Financial Statements
Page	7	Independent Examiner's Report

**Bexley District Scout Council  
TRUSTEES ANNUAL REPORT  
FOR THE YEAR ENDED 31 MARCH 2023**

1

### **Structure Governance and Management**

The Bexley District was formed on 1st October 2011 by the merger of the four districts in the London Borough of Bexley and is a charity registered with the Charity Commission number 303506.

Bexley District Scout Council is constituted in accordance with the Rules of The Scout Association to provide Scouting in the area that forms the London Borough of Bexley and is supported under those rules by the Scout County of Greater London South East. The Scout Association is incorporated by Royal Charter. The Charter of the Association provides for the making of Bye-Laws approved by Her Majesty in Council which, in turn, authorises the making of the Rules referred to above (known as "Policy, Organisation and Rules", or "P.O.R"). The District's charity trustees are the District Executive Committee and are appointed in accordance with P.O.R.

#### District Executive Committee for 2022/23

##### Trustees

Stuart Sutton	District Chairman	
Chris Russell	Secretary	
Julian Rowley	Treasurer	
Josh Barton	Elected Member	
Ellie Tobin	Elected Member	
Di Spowles	Elected Member	
John Baxter	Elected Member	
Cllr James Hunt	DCs nominated	
Melissa Jones	DCs nominated	
Phyl Gunn	Co-opted	
Paul Cosgrave	Co-opted	(resigned 18th April 2023)

##### Ex Officio:

Lee Curtis	District Commissioner
Thomas Tribe	District Explorer Scout Commissioner
Vacant	District Youth Commissioner
Luke Cashin	District Vice Chair/Network Commissioner

### **Public Benefit.**

Trustees and the District Management Team have referred to the Charity Commission's general guidance on public benefit when reviewing the District's aims and objectives and in planning future activities. By maintaining the same aims and objectives as The Scout Association, we are confident that they are fit for purpose and in line with what we are trying to achieve for both our youth and adult members.

### **Objectives**

The purpose, methods and values of Bexley District Scout Council are the same as that of the Scout Association.

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

### **Financial Review**

The deficit for the year 2022/23 amounted to £7,457.61 (surplus 2021/22 £10,943.74).

Depreciation amounted to £6,905.36 but is a book entry to write off fixed assets over their estimated useful life and does not affect cash.

Mayplace Road West HQ and 5th Erith halls created income of £37,904.50, to cover the property expenses of £10,123.94 including those properties, which do not contribute income, giving a surplus of £27,780.56.

The increase in the reserves of the ESU was £9,829.47. These funds are held by the units themselves and shown as designated reserves in the accounts. For this financial year, 12 of the 17 units provided accounts which have been included. The balance held at the 31st March 2022 has been carried forward for the remaining units.

### **Reserves Policy**

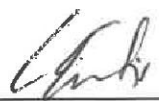
The District has created a reserves policy in line with the Scout Association recommendations and intends to keep £30,000 in reserves. In the event that there was a total lack of income, the reserves would be used to maintain Scouting in Bexley. Similarly if Scouting discontinued in one of the halls where the council lease the land to the District, the reserves would be used to return the land to the condition when it was originally leased. This would mean the removal of any structures that had been built on it.

**Bexley District Scout Council**  
Charity Number 303506  
**Statement of Assets and Liabilities as at 31st March 2023**

2

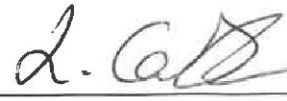
	Note	<u>2023</u> £	<u>2023</u> £	<u>2022</u> £
<b>Tangible Fixed Assets</b>	2		137,715.89	134,221.24
<b>Current Assets</b>				
Monetary Assets	3a	451,668.53		443,496.75
Short Term Investment Service Scout Assn		509.41		509.41
War Bond		-		181.30
Stock	3b	12,660.60		12,660.60
Debtors and Deferred Income	3c	(38,186.60)		-
		<u>426,651.94</u>		<u>456,848.06</u>
Less current liabilities:	4	<u>(2,556.83)</u>		<u>(21,800.70)</u>
<b>NET CURRENT ASSETS</b>			424,095.10	435,047.36
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>£561,810.99</u>	<u>£569,268.60</u>
<b>FUNDS</b>				
Unrestricted	5		226,059.54	219,167.64
Designated	5		330,501.45	341,850.96
Restricted	5		5,250.00	8,250.00
			<u>£561,810.99</u>	<u>£569,268.60</u>

Approved by the District Executive and signed on their behalf by:


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Date 29.01.2024.


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29/01/2024

**Bexley District Scout Council**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2023**

3

	Note	Unrestricted Funds		Restricted	TOTAL FUNDS	
		General	Designated	Funds	2023	2022
		£	£	£	£	£
<b>INCOMING RESOURCES</b>						
Donations and Legacies	6a	10,129.48	-	-	10,129.48	12,963.17
Charitable Activities	6b	66,423.07	92,786.68	-	159,209.75	67,875.49
Income from Investments	6c	1,673.75	-	-	1,673.75	768.07
<b>TOTAL INCOMING RESOURCES</b>		<u>78,226.30</u>	<u>92,786.68</u>	<u>-</u>	<u>171,012.98</u>	<u>81,606.73</u>
<b>RESOURCES EXPENDED</b>						
Charitable Activities	7a	57,022.08	109,715.66	-	166,737.74	64,992.13
Other expenditure	7b	11,732.85	-	-	11,732.85	5,670.86
<b>TOTAL RESOURCES EXPENDED</b>		<u>68,754.93</u>	<u>109,715.66</u>	<u>-</u>	<u>178,470.59</u>	<u>70,662.99</u>
<b>NET INCOMING / ( OUTGOING )</b>						
<b>RESOURCES BEFORE TRANSFERS</b>		9,471.37	(16,928.98)	-	(7,457.61)	10,943.74
<b>ADDITIONS TO &amp; RELEASES FROM FUNDS</b>						
	5	(2,579.47)	5,579.47	(3,000)	-	0.00
<b>NET MOVEMENT IN FUNDS</b>		<u>6,891.90</u>	<u>(11,349.51)</u>	<u>(3,000.00)</u>	<u>(7,457.61)</u>	<u>10,943.74</u>
<b>BALANCES BROUGHT FWD AT BEGINNING OF YEAR</b>						
		<u>219,167.64</u>	<u>341,850.96</u>	<u>8,250.00</u>	<u>569,268.60</u>	<u>558,324.86</u>
<b>BALANCES CARRIED FWD AT END OF YEAR</b>						
		<u>£226,059.54</u>	<u>£330,501.45</u>	<u>5,250.00</u>	<u>£561,810.99</u>	<u>£569,268.60</u>

**Bexley District Scout Council**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

4

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**1 Accounting Policies**

The financial statements have been prepared under the historical cost convention and in accordance with Charities SORP (FRS102) 2015 and with regard to the Charities Act 2011. An independent examination is required under the Charities Act 2011.

**b) Fixed Assets**

Depreciation for all vehicles is calculated at 20% reducing balance; District Minibus (Jimmybus) is kept by the Black Prince SAS. A second minibus is also owned by the District and looked after by the Black Prince SAS but no value has been attributed in the accounts due to lack of information. Cudham Shaws Outdoor Centre purchased 2 additional vehicles during this financial year.

The District Headquarters in Mayplace Road West has been brought into the accounts at the insurance value in 2014 and is written down over 40 years.

The following properties are used by groups in the District and insured by the District Scout Council or the individual Scout Group:

Wooden Hut Kernnals Own at Partridge Rd Sidcup

1st Sidcup Scout HQ, Garage, Log Cabin, Explorers Garage all situated at Oxford Road rear of Warwick Road

8th Erith HQ The Rise rear of Cheviot Close

2nd Sidcup St John's Main hall, Den and the New Building.

5th Erith Scout Hall at Albert Road Upper Belvedere

Cudham Shaws Outdoor Center, 144 Cudham Lane North, Cudham, Kent . TN14 7QT

The lawn mower is depreciated at 20% reducing balance.

**c) Stock** is valued at the lower of cost price or net realisable value. The Bexleyheath shop at District HQ was refurbished in 2015.

**d) Donations** are accounted for when received. Where the receipt of a grant is certain it is included when this is known, otherwise it is included when received.

**e) Reserves**

**Restricted funds** represent donations or grants raised for a specific purpose. The funds may only be spent on the specific object or purpose for which they were given. Any balance unspent at the end of each year must be carried forward as a balance on that fund.

**Designated Funds** are designated by the Scout Council for a particular purpose, these are unrestricted funds and any surplus can be moved to general funds by the Scout Council.

Funds held by the Explorer Units are included in these accounts as designated funds. Units use these funds for their own purposes within the Scouting guidelines. Should a unit close, any surplus funds are transferred to the Bexley District Scout Council. The movement of these funds are included in the accounts, not as income or expenditure but as movements in reserves.

Income and expenditure from the 5th Erith halls are included in the accounts and the bank account is shown as designated funds.

The Mayplace West Headquarters is matched by a property reserve designated for the depreciation of the asset over 40 years.

**General Funds** represent the funds of the Scout Council that are not subject to any restrictions regarding use and are available for application on the general purposes of the Scout Council.

**Bexley District Scout Council**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

5

<b>2 TANGIBLE FIXED ASSETS</b>	<b>Buildings</b>	<b>Vehicles</b>	<b>Equipment</b>	<b>Total</b>
	£	£	£	£
<b>Actual/ Deemed Cost</b>				
At 1 April 2022	170,000.00	15,000.00	3,877.15	188,877.15
Additions	-	4,700.00	5,700.00	10,400.00
Disposals	-	-	-	-
At 31 March 2023	<u>170,000.00</u>	<u>19,700.00</u>	<u>9,577.15</u>	<u>199,277.15</u>
<b>Accumulated Depreciation</b>				
At 1 April 2022	38,250.00	13,390.13	3,015.78	54,655.90
Charge for year	4,250.00	1,262.17	1,393.19	6,905.36
Depreciation elimination	-	-	-	-
At 31 March 2023	<u>42,500.00</u>	<u>14,652.30</u>	<u>4,408.97</u>	<u>61,561.26</u>
<b>Net Book Value</b>				
At 1 April 2022	<u>131,750.00</u>	<u>1,609.87</u>	<u>861.37</u>	<u>134,221.24</u>
At 31 March 2023	<u>127,500.00</u>	<u>5,047.70</u>	<u>5,168.19</u>	<u>137,715.89</u>

<b>3 CURRENT ASSETS</b>	<b>2023</b>	<b>2022</b>
	£	£
<b>3a Monetary Assets</b>		
Lloyds Bank - BDSC	91,847.17	111,625.85
Redwood Bank	85,000.00	85,000.00
5th Erith Hall Santander Bank	94,338.69	87,102.13
Shop and badge outlets	28,614.98	36,018.66
Lloyds Bank - Cudham Shaws Outdoor Centre	38,538.37	20,250.26
Explorer Units	106,468.82	96,639.35
Capers Show	6,109.22	6,109.22
Cash in hand	751.28	751.28
	<u>£451,668.53</u>	<u>£443,496.75</u>
<b>3b Stock</b>		
Stock: Mayplace Road West Scout Shop	12,660.60	12,660.60
	<u>£12,660.60</u>	<u>£12,660.60</u>
<b>3c Debtors and Deferred Income</b>		
Deferred Income - Membership Levy prepaid	(38,186.60)	-
	<u>(£38,186.60)</u>	<u>£0.00</u>
<b>4 Liabilities: Amounts Falling Due Within One Year</b>		
Soldo Credit Card	1,256.83	-
Accountancy and Independent Examination	1,300.00	725.00
Capitation Paid to GLSE HQ	-	21,075.70
	<u>£2,556.83</u>	<u>21,800.70</u>

<b>5 Designated Funds</b>	<b>Movement in Resources</b>				<b>Balance 31 March 2023</b>
	<b>Balance 1 April 2022</b>	<b>Transfer</b>	<b>Incoming</b>	<b>Outgoing</b>	
Explorer Scout Units	96,639.35	9,829.47	-	-	106,468.82
	<u>96,639.35</u>	<u>9,829.47</u>	<u>-</u>	<u>-</u>	<u>106,468.82</u>
Capers Show	6,109.22	-	-	-	6,109.22
Cudham Shaws Outdoor Centre	20,250.26	-	75,426.18	(99,591.72)	(3,915.28)
5th Erith Hall Belvedere	87,102.13	-	17,360.50	(10,123.94)	94,338.69
HQ Property Reserve	131,750.00	(4,250.00)	-	-	127,500.00
	<u>245,211.61</u>	<u>(4,250.00)</u>	<u>92,786.68</u>	<u>(109,715.66)</u>	<u>224,032.63</u>
<b>TOTAL DESIGNATED FUNDS</b>	<u>£341,850.96</u>	<u>£5,579.47</u>	<u>£92,786.68</u>	<u>(£109,715.66)</u>	<u>£330,501.45</u>
<b>Restricted Funds</b>					
Jack Petchey awards	<u>£8,250.00</u>	<u>(£3,000.00)</u>	<u>£0.00</u>	<u>£0.00</u>	<u>£5,250.00</u>
<b>General Funds</b>	<u>£219,167.64</u>	<u>(£2,579.47)</u>	<u>£78,226.30</u>	<u>(£68,754.93)</u>	<u>£226,059.54</u>
<b>Total Funds</b>	<u>£569,268.60</u>	<u>£0.00</u>	<u>£171,012.98</u>	<u>(£178,470.59)</u>	<u>£561,810.99</u>

**Bexley District Scout Council**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

6

6 INCOMING RESOURCES	Unrestricted	Designated	Restricted	TOTAL FUNDS	
	General	Funds	Funds	2023	2022
	£	£	£	£	£
<b>6(a) Voluntary Income</b>					
Jack Petchey Awards	-	-	-	-	-
Donations	10,129.48	-	-	10,129.48	2,008.00
Government Grant	-	-	-	-	10,668.00
Other Income	-	-	-	-	287.17
	<u>10,129.48</u>	<u>-</u>	<u>-</u>	<u>10,129.48</u>	<u>12,963.17</u>
<b>6(b) Income from Charitable activities</b>					
District Camp	-	-	-	-	250.26
Membership Levy	8,875.91	-	-	8,875.91	19,802.00
Hall hire- Mayplace Rd West HQ	20,544.00	-	-	20,544.00	4,037.50
Hall hire- 5th Erith	-	17,360.50	-	17,360.50	20,317.81
Cudham Shaws Outdoor Centre	-	75,426.18	-	75,426.18	-
Badge and uniform sales	32,954.33	-	-	32,954.33	20,415.82
	<u>66,423.07</u>	<u>92,786.68</u>	<u>-</u>	<u>159,209.75</u>	<u>67,875.49</u>
<b>6(c) Income from Investments</b>					
Bank Interest	1,673.75	-	-	1,673.75	768.07
	<u>1,673.75</u>	<u>-</u>	<u>-</u>	<u>1,673.75</u>	<u>768.07</u>
<b>TOTAL INCOMING RESOURCES</b>	<u>£78,226.30</u>	<u>£92,786.68</u>	<u>£0.00</u>	<u>£171,012.98</u>	<u>£81,606.73</u>
<b>7 RESOURCES EXPENDED</b>	<b>Unrestricted</b>	<b>Designated</b>	<b>Restricted</b>	<b>TOTAL FUNDS</b>	
	<b>General</b>	<b>Funds</b>	<b>Funds</b>	<b>2023</b>	<b>2022</b>
	£	£	£	£	£
<b>7(a) Charitable Activities</b>					
Other District Activities	6,800.21	-	-	6,800.21	-
Capers Show	-	-	-	-	-
Licences	-	-	-	-	-
Equipment for Groups	-	-	-	-	-
Grants and donations for Groups	1,834.00	-	-	1,834.00	650.00
Conference & Executive expenses	-	-	-	-	1,486.56
Insurance for volunteers	9,256.75	-	-	9,256.75	6,092.83
Charitable donation	-	-	-	-	-
Membership Subscription to HQ	-	-	-	-	-
Property expenses - Halls	-	10,123.94	-	10,123.94	31,337.91
Property exps - Cudham Shaws Outdoor Centre	-	99,591.72	-	99,591.72	-
Uniform and badges: cost of goods sold	26,311.20	-	-	26,311.20	20,790.74
Shop Expenses	-	-	-	-	1,103.76
Sundry Expenditure	6,069.92	-	-	6,069.92	3,530.33
	<u>57,022.08</u>	<u>109,715.66</u>	<u>-</u>	<u>166,737.74</u>	<u>64,992.13</u>
<b>7(b) Other Expenditure</b>					
Bank charges	325.85	-	-	325.85	134.65
Depreciation	6,905.36	-	-	6,905.36	4,944.21
Legal and Professional Services	4,501.64	-	-	4,501.64	592.00
	<u>11,732.85</u>	<u>-</u>	<u>-</u>	<u>11,732.85</u>	<u>5,670.86</u>
<b>TOTAL RESOURCES EXPENDED</b>	<u>£68,754.93</u>	<u>£109,715.66</u>	<u>£0.00</u>	<u>£178,470.59</u>	<u>£70,662.99</u>

**BEXLEY DISTRICT SCOUT COUNCIL**

**INDEPENDENT EXAMINER'S REPORT**

**FOR THE YEAR ENDED 31 MARCH 2023**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE BEXLEY DISTRICT SCOUT COUNCIL**

This report on the financial statements of the **BEXLEY DISTRICT SCOUT COUNCIL** for the year ended 31 March 2023, which are set on pages 1 to 6 is in respect of an examination carried out in accordance with s145 of the Charities Act 2011 (the Act).

**Respective responsibilities of the trustees and the examiner**

As the charity trustees are responsible for the preparation of the accounts, you consider that the audit requirement of section 144(2) of the Act does not apply and that an independent examination is needed.

**Basis of independent examiner's report**

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners. The examination includes a review of the accounting records kept by the District Executive 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 we do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement**

In connection with our examination, no matter has come to our attention:

1) which gives us reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Act; and
- to prepare financial statements which accord with the accounting records and comply with the requirements of the Act;
- have not been met; or
- to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached; or
- which gives us reasonable cause to believe that in any material respect the accounting rules of the District's constitution have not been met.



Graham E.J. Sadler FCA  
SADLER DAVIES & CO  
Chartered Accountants  
3 Enterprise House  
8 Essex Road  
Dartford,  
Kent DA1 2AT

Date: 19<sup>th</sup> January 2024

**BEXLEY DISTRICT SCOUT COUNCIL**

England & Wales - Charity number 303506

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# Accounts

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**BEXLEY DISTRICT SCOUT COUNCIL**

**FINANCIAL STATEMENTS**

**Year Ended 31st March 2022**

**Charity Registration Number 303506**



[www.bexleyscouts.org.uk](http://www.bexleyscouts.org.uk)

**Independent Examiner  
Sadler Davies & Co  
Chartered Accountants  
3 Enterprise House  
8 Essex Road  
Dartford  
KENT DA1 2AU**

## **Bexley District Scout Council**

### **INDEX**

Page	1	Annual Report for 2022
Page	2	Statement of Assets and Liabilities as at 31st March 2022
Page	3	Statement of Financial Activities for the year ended 31st March 2022
Page	4	Notes to the Financial Statements
Page	7	Independent Examiner's Report

**Bexley District Scout Council**  
**TRUSTEES ANNUAL REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2022**

1

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**Structure Governance and Management**

The Bexley District was formed on 1st October 2011 by the merger of the four districts in the London Borough of Bexley and is a charity registered with the Charity Commission number 303506.

Bexley District Scout Council is constituted in accordance with the Rules of The Scout Association to provide Scouting in the area that forms the London Borough of Bexley and is supported under those rules by the Scout County of Greater London South. The Scout Association is incorporated by Royal Charter. The Charter of the Association provides for the making of Bye-Laws approved by Her Majesty in Council which, in turn, authorises the making of the Rules referred to above (known as "Policy, Organisation and Rules", or "P.O.R"). The District's charity trustees are the District Executive Committee and are appointed in accordance with P.O.R.

District Executive Committee for 2021/22

Trustees

Stuart Sutton	District Chairman
Melissa Jones	Secretary
Julian Rowley	Treasurer
Luke Cashin	Elected Member
Di Sprowles	Elected Member
Josh Barton	Elected Member
Cllr James Hunt	DCs nominated
Paul Cosgrave	DCs nominated
Phyl Gunn	Co-opted

Ex Officio:

Lee Curtis (Mole)	District Commissioner
Clare Amass	District Explorer Scout Commissioner
Vacant	District Youth Commissioner
Vacant	Network Commissioner

**Public Benefit.**

Trustees and the District Management Team have referred to the Charity Commission's general guidance on public benefit when reviewing the District's aims and objectives and in planning future activities. By maintaining the same aims and objectives as The Scout Association, we are confident that they are fit for purpose and in line with what we are trying to achieve for both our youth and adult members.

**Objectives**

The purpose, methods and values of Bexley District Scout Council are the same as that of the Scout Association.

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

**Financial Review**

The surplus for the year 2021/22 amounted to £10,943.74 (2020/21 £47,181.80). Capitation raised from the groups was £19,802.

Depreciation amounted to £4,944.21 but is a book entry to write off fixed assets over their estimated useful life and does not affect cash.

Mayplace Road West HQ and 5th Erith halls created income of £24,355.31, to cover the property expenses of £31,337.91 including those properties, which do not contribute income, giving a deficit of £6,982.60.

The increase in the reserves of the ESU was £3,052.10. These funds are held by the units themselves and shown as designated reserves in the accounts. For this financial year, 9 of the 17 units provided accounts which have been included. The balance held as at the 31st March 2021 has been carried forward for the remaining units. On going forward all unit accounts will be obtained and reflected accurately in the accounts.

**Reserves Policy**

The District has created a reserves policy in line with the Scout Association recommendations and intends to keep £30,000 in reserves. In the event that there was a total lack of income, the reserves would be used to maintain Scouting in Bexley. Similarly if Scouting discontinued in one of the halls where the council lease the land to the District, the reserves would be used to return the land to the condition when it was originally leased. This would mean the removal of any structures that had been built on it.

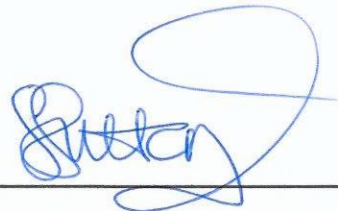
**Bexley District Scout Council**  
Charity Number 303506  
**Statement of Assets and Liabilities as at 31st March 2022**

2

	Note	2022 £	2022 £	2021 £
<b>Tangible Fixed Assets</b>	2		134,221.24	139,165.45
<b>Current Assets</b>				
Monetary Assets	3a	443,496.75		398,745.26
Short Term Investment Service Scout Assn		509.41		250.00
War Bond		181.30		181.30
Stock	3b	12,660.60		17,965.35
Debtors	3c	-		2,742.50
		<u>456,848.06</u>		<u>419,884.41</u>
Less current liabilities:	4	<u>(21,800.70)</u>		<u>(725.00)</u>
<b>NET CURRENT ASSETS</b>			435,047.36	419,159.41
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>£569,268.60</u>	<u>£558,324.86</u>
<b>FUNDS</b>				
Unrestricted	5		219,167.64	238,663.71
Designated	5		341,850.96	311,411.15
Restricted	5		8,250.00	8,250.00
			<u>£569,268.60</u>	<u>£558,324.86</u>

Approved by the District Executive and signed on their behalf by:

30/01/23



Date

**Bexley District Scout Council**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2022**

3

	Note	Unrestricted Funds		Restricted Funds	TOTAL FUNDS	
		General	Designated		2022	2021
		£	£	£	£	£
<b>INCOMING RESOURCES</b>						
Donations and Legacies	6a	10,296.17	2,667.00	-	12,963.17	82,419.78
Charitable Activities	6b	47,307.42	20,568.07	-	67,875.49	61,487.25
Income from Investments	6c	768.07	-	-	768.07	214.61
<b>TOTAL INCOMING RESOURCES</b>		<u>58,371.66</u>	<u>23,235.07</u>	<u>-</u>	<u>81,606.73</u>	<u>144,121.64</u>
<b>RESOURCES EXPENDED</b>						
Charitable Activities	7a	53,394.77	11,597.36	-	64,992.13	91,023.88
Other expenditure	7b	5,670.86	-	-	5,670.86	5,915.96
<b>TOTAL RESOURCES EXPENDED</b>		<u>59,065.63</u>	<u>11,597.36</u>	<u>-</u>	<u>70,662.99</u>	<u>96,939.84</u>
<b>NET INCOMING / ( OUTGOING )</b>						
<b>RESOURCES BEFORE TRANSFERS</b>		(693.97)	11,637.71	-	10,943.74	47,181.80
<b>ADDITIONS TO &amp; RELEASES FROM FUNDS</b>	5	(18,802.10)	18,802.10	-	-	13,152.25
<b>NET MOVEMENT IN FUNDS</b>		<u>(19,496.07)</u>	<u>30,439.81</u>	<u>-</u>	<u>10,943.74</u>	<u>60,334.05</u>
<b>BALANCES BROUGHT FWD AT BEGINNING OF YEAR</b>		<u>238,663.71</u>	<u>311,411.15</u>	<u>8,250.00</u>	<u>558,324.86</u>	<u>497,990.81</u>
<b>BALANCES CARRIED FWD AT END OF YEAR</b>		<u>£219,167.64</u>	<u>£341,850.96</u>	<u>8,250.00</u>	<u>£569,268.60</u>	<u>£558,324.86</u>

**Bexley District Scout Council**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

4

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**1 Accounting Policies**

a) The financial statements have been prepared under the historical cost convention and in accordance with Charities SORP (FRS102) 2015 and with regard to the Charities Act 2011. An independent examination is required under the Charities Act 2011.

**b) Fixed Assets**

Depreciation is calculated on the District Minibus (Jimmybus) at 20% reducing balance, and is kept by the Black Prince SAS. A second minibus is also owned by the District and looked after by the Black Prince SAS but no value has been attributed in the accounts due to lack of information.

The District Headquarters in Mayplace Road West has been brought into the accounts at the insurance value in 2014 and is written down over 40 years.

The following properties are used by groups in the District and insured by the District Scout Council or the individual Scout Group:

Wooden Hut Kernnals Own at Partridge Rd Sidcup

1st Sidcup Scout HQ, Garage, Log Cabin, Explorers Garage all situated at Oxford Road rear of Warwick Road

8th Erith HQ The Rise rear of Cheviot Close

2nd Sidcup St John's Main hall, Den and the New Building.

5th Erith Scout Hall at Albert Road Upper Belvedere

The lawn mower is depreciated at 20% reducing balance.

c) **Stock** is valued at the lower of cost price or net realisable value. The Bexleyheath shop at District HQ was refurbished in 2015.

d) **Donations** are accounted for when received. Where the receipt of a grant is certain it is included when this is known, otherwise it is included when received.

**e) Reserves**

**Restricted funds** represent donations or grants raised for a specific purpose. The funds may only be spent on the specific object or purpose for which they were given. Any balance unspent at the end of each year must be carried forward as a balance on that fund.

**Designated Funds** are designated by the Scout Council for a particular purpose, these are unrestricted funds and any surplus can be moved to general funds by the Scout Council.

Funds held by the Explorer Units are included in these accounts as designated funds. Units use these funds for their own purposes within the Scouting guidelines. Should a unit close, any surplus funds are transferred to the Bexley District Scout Council. The movement of these funds are included in the accounts, not as income or expenditure but as movements in reserves.

Income and expenditure from the 5th Erith halls are included in the accounts and the bank account is shown as designated funds.

The Mayplace West Headquarters is matched by a property reserve designated for the depreciation of the asset over 40 years.

**General Funds** represent the funds of the Scout Council that are not subject to any restrictions regarding use and are available for application on the general purposes of the Scout Council.

**Bexley District Scout Council**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

5

<b>2 TANGIBLE FIXED ASSETS</b>	<u>Buildings</u>	<u>Vehicles</u>	<u>Equipment</u>	<u>Total</u>
	£	£	£	£
<b>Actual/ Deemed Cost</b>				
At 1 April 2021	170,000.00	15,000.00	3,877.15	188,877.15
Additions	-	-	-	-
Disposals	-	-	-	-
At 31 March 2022	<u>170,000.00</u>	<u>15,000.00</u>	<u>3,877.15</u>	<u>188,877.15</u>
<b>Accumulated Depreciation</b>				
At 1 April 2021	34,000.00	12,987.41	2,724.29	49,711.70
Charge for year	4,250.00	402.72	291.49	4,944.21
Depreciation elimination	-	-	-	-
At 31 March 2022	<u>38,250.00</u>	<u>13,390.13</u>	<u>3,015.78</u>	<u>54,655.91</u>
<b>Net Book Value</b>				
At 1 April 2021	<u>136,000.00</u>	<u>2,012.59</u>	<u>1,152.86</u>	<u>139,165.45</u>
At 31 March 2022	<u>131,750.00</u>	<u>1,609.87</u>	<u>861.37</u>	<u>134,221.24</u>

<b>3 CURRENT ASSETS</b>	<b>2022</b>	<b>2021</b>
	£	£
<b>3a Monetary Assets</b>		
Lloyds Bank	111,625.85	105,390.24
Redwood Bank	85,000.00	85,000.00
5th Erith Hall Santander Bank	87,102.13	75,714.68
Shop and badge outlets	36,018.66	32,192.59
Cudham Shaws	20,250.26	-
Explorer Units	96,639.35	93,587.25
Capers	6,109.22	6,109.22
Cash in hand	751.28	751.28
	<u>£443,496.75</u>	<u>£398,745.26</u>
<b>3b Stock</b>		
Stock: Mayplace Road West Scout Shop	12,660.60	11,690.24
Stock: Bexleyheath Badges	-	6,275.11
	<u>£12,660.60</u>	<u>£17,965.35</u>
<b>3c Debtors and prepayments</b>		
Mayplace HQ rental	-	2,742.50
	<u>£0.00</u>	<u>£2,742.50</u>
<b>4 Liabilities: Amounts Falling Due Within One Year</b>		
Accountancy and Independent Examination	725.00	725.00
	<u>£21,800.70</u>	<u>725.00</u>

<b>5 Designated Funds</b>	<b>Movement in Resources</b>				<b>Balance 31 March 2022</b>
	<b>Balance 1 April 2021</b>	<b>Transfer</b>	<b>Incoming</b>	<b>Outgoing</b>	
Explorer Scout Units	93,587.25	3,052.10			96,639.35
	<u>93,587.25</u>	<u>3,052.10</u>	<u>-</u>	<u>-</u>	<u>96,639.35</u>
Capers Show	6,109.22	-	-	-	6,109.22
Cudham Shaws		20,000.00	250.26	-	20,250.26
5th Erith Hall Belvedere	75,714.68	-	22,984.81	(11,597.36)	87,102.13
HQ Property Reserve	136,000.00	(4,250.00)	-	-	131,750.00
	<u>217,823.90</u>	<u>15,750.00</u>	<u>23,235.07</u>	<u>(11,597.36)</u>	<u>245,211.61</u>
<b>TOTAL DESIGNATED FUNDS</b>	<u>£311,411.15</u>	<u>£18,802.10</u>	<u>£23,235.07</u>	<u>(£11,597.36)</u>	<u>£341,850.96</u>
<b>Restricted Funds</b>					
Jack Petchey awards	<u>£8,250.00</u>	<u>£0.00</u>	<u>£0.00</u>	<u>£0.00</u>	<u>£8,250.00</u>
<b>General Funds</b>	<u>238,663.71</u>	<u>(18,802.10)</u>	<u>58,371.66</u>	<u>(59,065.63)</u>	<u>219,167.64</u>
<b>Total Funds</b>	<u>558,324.86</u>	<u>0.00</u>	<u>81,606.73</u>	<u>(70,662.99)</u>	<u>569,268.60</u>

**Bexley District Scout Council**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

6

6 INCOMING RESOURCES	Unrestricted	Designated	Restricted	TOTAL FUNDS	
	General	Funds	Funds	2022	2021
	£	£	£	£	£
<b>6(a) Voluntary Income</b>					
Jack Petchey Awards	-	-	-	-	7,500.00
Donations	2,008.00	-	-	2,008.00	1,676.64
Government Grant	8,001.00	2,667.00	-	10,668.00	73,163.00
Other Income	287.17	-	-	287.17	80.14
	<u>10,296.17</u>	<u>2,667.00</u>	<u>-</u>	<u>12,963.17</u>	<u>82,419.78</u>
<b>6(b) Income from Charitable activities</b>					
District Camp	-	250.26	-	250.26	-
Membership Levy	19,802.00	-	-	19,802.00	49,619.58
Hall hire- Mayplace Rd West HQ	4,037.50	-	-	4,037.50	-
Hall hire- 5th Erith	-	20,317.81	-	20,317.81	10,154.00
Badge and uniform sales	20,415.82	-	-	20,415.82	1,713.67
	<u>47,307.42</u>	<u>20,568.07</u>	<u>-</u>	<u>67,875.49</u>	<u>61,487.25</u>
<b>6(c) Income from Investments</b>					
Bank Interest	768.07	-	-	768.07	214.61
	<u>768.07</u>	<u>-</u>	<u>-</u>	<u>768.07</u>	<u>214.61</u>
<b>TOTAL INCOMING RESOURCES</b>	<u><b>£58,371.66</b></u>	<u><b>£23,235.07</b></u>	<u><b>£0.00</b></u>	<u><b>£81,606.73</b></u>	<u><b>£144,121.64</b></u>
<b>7 RESOURCES EXPENDED</b>	<b>Unrestricted</b>	<b>Designated</b>	<b>Restricted</b>	<b>TOTAL FUNDS</b>	
	<b>General</b>	<b>Funds</b>	<b>Funds</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>7(a) Charitable Activities</b>					
Other District Activities	-	-	-	-	118.80
Licences	-	-	-	-	796.96
Equipment for Groups	-	-	-	-	170.00
Grants and donations for Groups	650.00	-	-	650.00	7,900.00
Conference & Executive expenses	1,486.56	-	-	1,486.56	-
Insurance for volunteers	6,092.83	-	-	6,092.83	6,740.05
Charitable donation	-	-	-	-	40.00
Membership Subscription to HQ	-	-	-	-	51,034.20
Property expenses	19,740.55	11,597.36	-	31,337.91	16,334.50
Uniform and badges: cost of goods sold	20,790.74	-	-	20,790.74	6,226.42
Shop Expenses	1,103.76	-	-	1,103.76	0.00
Sundry Expenditure	3,530.33	-	-	3,530.33	1,662.95
	<u>53,394.77</u>	<u>11,597.36</u>	<u>-</u>	<u>64,992.13</u>	<u>91,023.88</u>
<b>7(b) Other Expenditure</b>					
Bank charges	134.65	-	-	134.65	156.20
Depreciation	4,944.21	-	-	4,944.21	5,092.76
Independent examiner's fee & accountancy	592.00	-	-	592.00	667.00
	<u>5,670.86</u>	<u>-</u>	<u>-</u>	<u>5,670.86</u>	<u>5,915.96</u>
<b>TOTAL RESOURCES EXPENDED</b>	<u><b>£59,065.63</b></u>	<u><b>£11,597.36</b></u>	<u><b>£0.00</b></u>	<u><b>£70,662.99</b></u>	<u><b>£96,939.84</b></u>

# **BEXLEY DISTRICT SCOUT COUNCIL**

## **INDEPENDENT EXAMINER'S REPORT**

### **FOR THE YEAR ENDED 31 MARCH 2022**

#### **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE BEXLEY DISTRICT SCOUT COUNCIL**

This report on the financial statements of the **BEXLEY DISTRICT SCOUT COUNCIL** for the year ended 31 March 2022, which are set on pages 1 to 6 is in respect of an examination carried out in accordance with s145 of the Charities Act 2011 (the Act).

#### **Respective responsibilities of the trustees and the examiner**

As the charity trustees are responsible for the preparation of the accounts; you consider that the audit requirement of section 144(2) of the Act does not apply and that an independent examination is needed.

#### **Basis of independent examiner's report**

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners. The examination includes a review of the accounting records kept by the District Executive 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 we do not express an audit opinion on the view given by the accounts.

#### **Independent examiner's statement**

In connection with our examination, no matter has come to our attention:

(1) which gives us reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Act; and
- to prepare financial statements which accord with the accounting records and comply with the requirements of the Act:
- have not been met; or
- to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached; or
- which gives us reasonable cause to believe that in any material respect the accounting rules of the District's constitution have not been met.

**Graham E.J. Sadler FCA  
SADLER DAVIES & CO  
Chartered Accountants  
3 Enterprise House  
8 Essex Road  
Dartford,  
Kent, DAI 2AU**

**Date: 16<sup>th</sup> January 2023**

**BEXLEY DISTRICT SCOUT COUNCIL**

England & Wales - Charity number 303506

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# Accounts

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**BEXLEY DISTRICT SCOUT COUNCIL**

**FINANCIAL STATEMENTS**

**Year Ended 31st March 2021**

**Charity Registration Number 303506**



[www.bexleyscouts.org.uk](http://www.bexleyscouts.org.uk)

**Bankers**  
**Lloyds Bank plc**

**Independent Examiner**  
**Sadler Davies & Co**  
**Chartered Accountants**  
**3 Enterprise House**  
**8 Essex Road**  
**Dartford**  
**KENT DA1 2AU**

## **Bexley District Scout Council**

### **INDEX**

Page	1	Annual Report for 2021
Page	2	Statement of Assets and Liabilities as at 31st March 2021
Page	3	Statement of Financial Activities for the year ended 31st March 2021
Page	4	Notes to the Financial Statements
Page	7	Independent Examiner's Report

**Bexley District Scout Council**  
**TRUSTEES ANNUAL REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2021**

1

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**Structure Governance and Management**

The Bexley District was formed on 1st October 2011 by the merger of the four districts in the London Borough of Bexley and is a charity registered with the Charity Commission number 303506.

Bexley District Scout Council is constituted in accordance with the Rules of The Scout Association to provide Scouting in the area that forms the London Borough of Bexley and is supported under those rules by the Scout County of Greater London South. The Scout Association is incorporated by Royal Charter. The Charter of the Association provides for the making of Bye-Laws approved by Her Majesty in Council which, in turn, authorises the making of the Rules referred to above (known as "Policy, Organisation and Rules", or "P.O.R"). The District's charity trustees are the District Executive Committee and are appointed in accordance with P.O.R.

District Executive Committee for 2020/21

Trustees

Stuart Sutton	District Chairman
Melissa Jones	Secretary
Julian Rowley	Treasurer
Luke Cashin	Elected Member
Di Spowles	Elected Member
Cllr James Hunt	DCs nominated
Phyl Gunn	DCs nominated
Andy Bishop	Co-opted

Ex Officio:

Lee Curtis (Mole)	District Commissioner
Clare Amass	District Explorer Scout Commissioner
Vacant	District Youth Commissioner
Vacant	Network Commissioner

It is with sadness that we report the passing of Andy Bishop in July 2021. We thank Andy for all his support to the District over the last 5 years.

**Public Benefit.**

Trustees and the District Management Team have referred to the Charity Commission's general guidance on public benefit when reviewing the District's aims and objectives and in planning future activities. By maintaining the same aims and objectives as The Scout Association, we are confident that they are fit for purpose and in line with what we are trying to achieve for both our youth and adult members.

**Objectives**

The purpose, methods and values of Bexley District Scout Council are the same as that of the Scout Association.

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

**Financial Review**

The surplus for the year 2020/21 amounted to £47,181.80 (2019/20 £13,864.74). Capitation raised from the groups was £49,619.58 and paid to The Scout Association was £51,034.20.

Depreciation amounted to £5,092.76 but is a book entry to write off fixed assets over their estimated useful life and does not affect cash.

Mayplace Road West HQ and 5th Erith halls created income of £20,800.64 (2019/20 £28,304), to cover the property expenses of £6,927.71 (2019/20 £32,545.30) including those properties, which do not contribute income, giving a surplus of £13,872.93 (deficit 2019/20 £4,241.30).

The increase in the reserves of the ESU was £13,152.25. These funds are held by the units themselves and shown as designated reserves in the accounts. The SAS Units will no longer be reported within these accounts therefore the £8,058.22 balance of funds held has been removed.

**Reserves Policy**

The District has created a reserves policy in line with the Scout Association recommendations and intends to keep £30,000 in reserves. In the event that there was a total lack of income, the reserves would be used to maintain Scouting in Bexley. Similarly if Scouting discontinued in one of the halls where the council lease the land to the District, the reserves would be used to return the land to the condition when it was originally leased. This would mean the removal of any structures that had been built on it.

**Bexley District Scout Council**  
Charity Number 303506  
**Statement of Assets and Liabilities as at 31st March 2021**

2

	Note	<u>2021</u> £	<u>2021</u> £	<u>2020</u> £
<b>Tangible Fixed Assets</b>	<b>2</b>		139,165.45	144,258.21
<b>Current Assets</b>				
Monetary Assets	<b>3a</b>	398,745.26		338,974.49
Short Term Investment Service Scout Assn		250.00		250.00
War Bond		181.30		181.30
Stock	<b>3b</b>	17,965.35		21,217.19
Debtors	<b>3c</b>	2,742.50		66,964.82
		<u>419,884.41</u>		<u>427,587.80</u>
Less current liabilities:	<b>4</b>	<u>(725.00)</u>		<u>(73,855.20)</u>
<b>NET CURRENT ASSETS</b>			419,159.41	353,732.60
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>£558,324.86</u>	<u>£497,990.81</u>
<b>FUNDS</b>				
Unrestricted	<b>5</b>		238,663.71	201,104.84
Designated	<b>5</b>		311,411.15	288,635.97
Restricted	<b>5</b>		8,250.00	8,250.00
			<u>£558,324.86</u>	<u>£497,990.81</u>

Approved by the District Executive and signed on their behalf by:



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Date 15/10/2021



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**Bexley District Scout Council**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2021**

3

	Note	Unrestricted Funds		Restricted Funds	TOTAL FUNDS	
		General	Designated		2021	2020
		£	£		£	£
<b>INCOMING RESOURCES</b>						
Donations and Legacies	6a	64,273.14	10,646.64	7,500.00	82,419.78	7,500.00
Charitable Activities	6b	51,333.25	10,154.00	-	61,487.25	161,155.82
Income from Investments	6c	214.61	-	-	214.61	-
<b>TOTAL INCOMING RESOURCES</b>		<u>115,821.00</u>	<u>20,800.64</u>	<u>7,500.00</u>	<u>144,121.64</u>	<u>168,655.82</u>
<b>RESOURCES EXPENDED</b>						
Charitable Activities	7a	76,596.17	6,927.71	7,500.00	91,023.88	148,242.96
Other expenditure	7b	5,915.96	-	-	5,915.96	6,548.12
<b>TOTAL RESOURCES EXPENDED</b>		<u>82,512.13</u>	<u>6,927.71</u>	<u>7,500.00</u>	<u>96,939.84</u>	<u>154,791.08</u>
<b>NET INCOMING / ( OUTGOING )</b>						
<b>RESOURCES BEFORE TRANSFERS</b>		33,308.87	13,872.93	-	47,181.80	13,864.74
<b>ADDITIONS TO &amp; RELEASES FROM FUNDS</b>						
	5	4,250.00	8,902.25	-	13,152.25	9,856.02
<b>NET MOVEMENT IN FUNDS</b>		<u>37,558.87</u>	<u>22,775.18</u>	<u>-</u>	<u>60,334.05</u>	<u>23,720.76</u>
<b>BALANCES BROUGHT FWD AT BEGINNING OF YEAR</b>						
		<u>201,104.84</u>	<u>288,635.97</u>	<u>8,250.00</u>	<u>497,990.81</u>	<u>474,270.05</u>
<b>BALANCES CARRIED FWD AT END OF YEAR</b>						
		<u>£238,663.71</u>	<u>£311,411.15</u>	<u>8,250.00</u>	<u>£558,324.86</u>	<u>£497,990.81</u>

**Bexley District Scout Council**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

4

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**1 Accounting Policies**

a) The financial statements have been prepared under the historical cost convention and in accordance with Charities SORP (FRS102) 2015 and with regard to the Charities Act 2011. An independent examination is required under the Charities Act 2011.

**b) Fixed Assets**

Depreciation is calculated on the District Minibus (Jimmybus) at 20% reducing balance, and is kept by the Black Prince SAS. A second minibus is also owned by the District and looked after by the Black Prince SAS but no value has been attributed in the accounts due to lack of information.

The District Headquarters in Mayplace Road West has been brought into the accounts at the insurance value in 2014 and is written down over 40 years.

The following properties are used by groups in the District and insured by the District Scout Council or the individual Scout Group:

Wooden Hut Kemnals Own at Partridge Rd Sidcup

1st Sidcup Scout HQ, Garage, Log Cabin, Explorers Garage all situated at Oxford Road rear of Warwick Road

8th Erith HQ The Rise rear of Cheviot Close

2nd Sidcup St John's Main hall, Den and the New Building.

5th Erith Scout Hall at Albert Road Upper Belvedere

The lawn mower is depreciated at 20% reducing balance.

c) **Stock** is valued at the lower of cost price or net realisable value. The Bexleyheath shop at District HQ was refurbished in 2015.

d) **Donations** are accounted for when received. Where the receipt of a grant is certain it is included when this is known, otherwise it is included when received.

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**Restricted funds** represent donations or grants raised for a specific purpose. The funds may only be spent on the specific object or purpose for which they were given. Any balance unspent at the end of each year must be carried forward as a balance on that fund.

**Designated Funds** are designated by the Scout Council for a particular purpose, these are unrestricted funds and any surplus can be moved to general funds by the Scout Council.

Funds held by SAS and Explorer Units are included in these accounts as designated funds. Units use these funds for their own purposes within the Scouting guidelines. Should a unit close, any surplus funds are transferred to the Bexley District Scout Council. The movement of these funds are included in the accounts, not as income or expenditure but as movements in reserves.

Income and expenditure from the 5th Erith halls are included in the accounts and the bank account is shown as designated funds.

The Mayplace West Headquarters is matched by a property reserve designated for the depreciation of the asset over 40 years.

**General Funds** represent the funds of the Scout Council that are not subject to any restrictions regarding use and are available for application on the general purposes of the Scout Council.

**Bexley District Scout Council**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

5

2 TANGIBLE FIXED ASSETS	<u>Buildings</u>	<u>Vehicles</u>	<u>Equipment</u>	<u>Total</u>
	£	£	£	£
<b>Actual/ Deemed Cost</b>				
At 1 April 2020	170,000.00	15,000.00	3,877.15	188,877.15
Additions	-	-	-	-
Disposals	-	-	-	-
At 31 March 2021	<u>170,000.00</u>	<u>15,000.00</u>	<u>3,877.15</u>	<u>188,877.15</u>
<b>Accumulated Depreciation</b>				
At 1 April 2020	29,750.00	12,484.01	2,384.93	44,618.94
Charge for year	4,250.00	503.40	339.36	5,092.76
Depreciation elimination	-	-	-	-
At 31 March 2021	<u>34,000.00</u>	<u>12,987.41</u>	<u>2,724.29</u>	<u>49,711.70</u>
<b>Net Book Value</b>				
At 1 April 2020	<u>140,250.00</u>	<u>2,515.99</u>	<u>1,492.22</u>	<u>144,258.21</u>
At 31 March 2021	<u>136,000.00</u>	<u>2,012.59</u>	<u>1,152.86</u>	<u>139,165.45</u>

3 CURRENT ASSETS	2021	2020
3a Monetary Assets	£	£
Lloyds Bank	105,390.24	156,964.08
Redwood Bank	85,000.00	-
5th Erith Hall Santander Bank	75,714.68	61,841.75
Shop and badge outlets	32,192.59	32,473.16
SAS Units	-	8,058.22
Explorer Units	93,587.25	72,376.78
Capers	6,109.22	6,109.22
Cash in hand	751.28	751.28
Loan: Erith hardship request	-	400.00
	<u>£398,745.26</u>	<u>£338,974.49</u>
<b>3b Stock</b>		
Stock: Mayplace Road West Scout Shop	11,690.24	14,811.24
Stock: Bexleyheath Badges	6,275.11	6,405.95
	<u>£17,965.35</u>	<u>£21,217.19</u>
<b>3c Debtors and prepayments</b>		
Membership Levy owed to District by groups	-	56,714.82
Mayplace HQ rental	2,742.50	10,250.00
	<u>£2,742.50</u>	<u>£66,964.82</u>
<b>4 Liabilities: Amounts Falling Due Within One Year</b>		
Accountancy and Independent Examination	725.00	1,637.50
Capitation Paid to GLSE HQ	-	72,217.70
	<u>£725.00</u>	<u>73,855.20</u>

5 Designated Funds	Movement in Resources				Balance 31 March 2021
	Balance 1 April 2020	Transfer	Incoming	Outgoing	
Explorer Scout Units	72,376.78	21,210.47	-	-	93,587.25
Scout Active Support Units	8,058.22	(8,058.22)	-	-	-
	<u>80,435.00</u>	<u>13,152.25</u>	<u>-</u>	<u>-</u>	<u>93,587.25</u>
Capers Show	6,109.22	-	-	-	6,109.22
5th Erith Hall Belvedere	61,841.75	-	20,800.64	(6,927.71)	75,714.68
HQ Property Reserve	140,250.00	(4,250.00)	-	-	136,000.00
	<u>208,200.97</u>	<u>(4,250.00)</u>	<u>20,800.64</u>	<u>(6,927.71)</u>	<u>217,823.90</u>
<b>TOTAL DESIGNATED FUNDS</b>	<u>£288,635.97</u>	<u>£8,902.25</u>	<u>£20,800.64</u>	<u>(£6,927.71)</u>	<u>£311,411.15</u>
<b>Restricted Funds</b>					
Jack Petchey awards	<u>£8,250.00</u>	<u>£0.00</u>	<u>£7,500.00</u>	<u>-£7,500.00</u>	<u>£8,250.00</u>
<b>General Funds</b>	<u>£201,104.84</u>	<u>£4,250.00</u>	<u>£115,821.00</u>	<u>-£82,512.13</u>	<u>£238,663.71</u>
<b>Total Funds</b>	<u>£497,990.81</u>	<u>£13,152.25</u>	<u>£144,121.64</u>	<u>-£96,939.84</u>	<u>£558,324.86</u>

**Bexley District Scout Council**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

6

6 INCOMING RESOURCES	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>TOTAL FUNDS</u>	
	<u>General</u>	<u>Funds</u>	<u>Funds</u>	<u>2021</u>	<u>2020</u>
	£	£	£	£	£
6(a) <b>Voluntary Income</b>					
Jack Petchey Awards	-	-	7,500.00	7,500.00	7,500.00
Donations	1,030.00	646.64	-	1,676.64	-
Government Grant	63,163.00	10,000.00	-	73,163.00	-
	80.14	-	-	80.14	-
	<u>64,273.14</u>	<u>10,646.64</u>	<u>7,500.00</u>	<u>82,419.78</u>	<u>7,500.00</u>
6(b) <b>Income from Charitable activities</b>					
Other district activities	-	-	-	-	1,548.68
Capers	-	-	-	-	12,253.00
Membership Levy	49,619.58	-	-	49,619.58	83,750.70
Hall hire-Mayplace Rd West HQ	-	-	-	-	10,250.00
Hall hire- 5th Erith	-	10,154.00	-	10,154.00	18,054.00
Badge and uniform sales	1,713.67	-	-	1,713.67	35,299.44
	<u>51,333.25</u>	<u>10,154.00</u>	<u>-</u>	<u>61,487.25</u>	<u>161,155.82</u>
6(c) <b>Income from Investments</b>					
Bank Interest	214.61	-	-	214.61	-
	<u>214.61</u>	<u>-</u>	<u>-</u>	<u>214.61</u>	<u>-</u>
<b>TOTAL INCOMING RESOURCES</b>	<b><u>£115,821.00</u></b>	<b><u>£20,800.64</u></b>	<b><u>£7,500.00</u></b>	<b><u>£144,121.64</u></b>	<b><u>£168,655.82</u></b>
7 RESOURCES EXPENDED	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>TOTAL FUNDS</u>	
	<u>General</u>	<u>Funds</u>	<u>Funds</u>	<u>2021</u>	<u>2020</u>
	£	£	£	£	£
7(a) <b>Charitable Activities</b>					
Other District Activities	118.80	-	-	118.80	3,766.94
Capers Show	-	-	-	-	12,180.32
Licences	796.96	-	-	796.96	-
Equipment for Groups	170.00	-	-	170.00	57.80
Grants given	400.00	-	7,500.00	7,900.00	500.00
Conference & Executive expenses	-	-	-	-	1,371.75
Insurance for volunteers	6,740.05	-	-	6,740.05	1,025.75
Charitable donation	40.00	-	-	40.00	30.00
Membership Subscription to HQ	51,034.20	-	-	51,034.20	72,217.70
Property expenses	9,406.79	6,927.71	-	16,334.50	32,545.30
Uniform and badges: cost of goods sold	6,226.42	-	-	6,226.42	24,497.40
Shop Expenses	-	-	-	-	50.00
Sundry Expenditure	1,662.95	-	-	1,662.95	-
	<u>76,596.17</u>	<u>6,927.71</u>	<u>7,500.00</u>	<u>91,023.88</u>	<u>148,242.96</u>
7(b) <b>Other Expenditure</b>					
Bank charges	156.20	-	-	156.20	255.17
Depreciation	5,092.76	-	-	5,092.76	5,278.45
Independent examiner's fee & accountancy	667.00	-	-	667.00	1,014.50
	<u>5,915.96</u>	<u>-</u>	<u>-</u>	<u>5,915.96</u>	<u>6,548.12</u>
<b>TOTAL RESOURCES EXPENDED</b>	<b><u>£82,512.13</u></b>	<b><u>£6,927.71</u></b>	<b><u>£7,500.00</u></b>	<b><u>£96,939.84</u></b>	<b><u>£154,791.08</u></b>

# **BEXLEY DISTRICT SCOUT COUNCIL**

## **INDEPENDENT EXAMINER'S REPORT**

### **FOR THE YEAR ENDED 31 MARCH 2021**

#### **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE BEXLEY DISTRICT SCOUT COUNCIL**

This report on the financial statements of the **BEXLEY DISTRICT SCOUT COUNCIL** for the year ended 31 March 2021, which are set on pages 1 to 6 is in respect of an examination carried out in accordance with s145 of the Charities Act 2011 (the Act).

#### **Respective responsibilities of the trustees and the examiner**

As the charity trustees are responsible for the preparation of the accounts; you consider that the audit requirement of section 144(2) of the Act does not apply and that an independent examination is needed.

#### **Basis of independent examiner's report**

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners. The examination includes a review of the accounting records kept by the District Executive 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 we do not express an audit opinion on the view given by the accounts.

#### **Independent examiner's statement**

In connection with our examination, no matter has come to our attention:

(1) which gives us reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Act; and
- to prepare financial statements which accord with the accounting records and comply with the requirements of the Act:
- have not been met; or
- to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached; or
- which gives us reasonable cause to believe that in any material respect the accounting rules of the District's constitution have not been met.



**Graham E.J. Sadler FCA**  
**SADLER DAVIES & CO**  
**Chartered Accountants**  
**3 Enterprise House**  
**8 Essex Road**  
**Dartford,**  
**Kent, DAI 2AU**

**Date: 15<sup>th</sup> October 2021**