

**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

### **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	2021 £	2021 £	2020 £
<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:

  
Date 15/10/2021



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

3

	Note	<u>Unrestricted Funds</u>		<u>Restricted</u>	<u>TOTAL FUNDS</u>	
		<u>General</u>	<u>Designated</u>	<u>Funds</u>	<u>2021</u>	<u>2020</u>
		£	£	£	£	£
<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

**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.

**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 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	170,000.00	15,000.00	3,877.15	188,877.15
<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	34,000.00	12,987.41	2,724.29	49,711.70
<b>Net Book Value</b>				
At 1 April 2020	140,250.00	2,515.99	1,492.22	144,258.21
At 31 March 2021	136,000.00	2,012.59	1,152.86	139,165.45

**3 CURRENT ASSETS**

**3a Monetary Assets**

	<b>2021</b>	<b>2020</b>
	£	£
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>

**3b Stock**

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>

**3c Debtors and prepayments**

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>

**4 Liabilities: Amounts Falling Due Within One Year**

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>

	<b>Movement in Resources</b>				
	<b>Balance</b>				<b>Balance</b>
	<b>1 April 2020</b>	<b>Transfer</b>	<b>Incoming</b>	<b>Outgoing</b>	<b>31 March 2021</b>
<b>5 Designated Funds</b>					
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>	<b>£288,635.97</b>	<b>£8,902.25</b>	<b>£20,800.64</b>	<b>(£6,927.71)</b>	<b>£311,411.15</b>
<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

<b>6 INCOMING RESOURCES</b>	<b>Unrestricted</b>	<b>Designated</b>	<b>Restricted</b>	<b>TOTAL FUNDS</b>	
	<b>General</b>	<b>Funds</b>	<b>Funds</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>6(a) 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>
<b>6(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>
<b>6(c) 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>
<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>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>7(a) 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>
<b>7(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**