

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



www.bexleyscouts.org.uk

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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 Sprowles – 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

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	Note	<u>Unrestricted Funds</u>		<u>Restricted</u>	<u>TOTAL FUNDS</u>	
		<u>General</u>	<u>Designated</u>	<u>Funds</u>	<u>2024</u>	<u>2023</u>
		£	£	£	£	£
INCOMING RESOURCES						
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
TOTAL INCOMING RESOURCES		<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>
RESOURCES EXPENDED						
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
TOTAL RESOURCES EXPENDED		<u>89,219.46</u>	<u>240,797.77</u>	<u>-</u>	<u>330,017.23</u>	<u>178,470.59</u>
NET INCOMING / (OUTGOING)						
RESOURCES BEFORE TRANSFERS		(592.71)	(50,508.70)	2,700.00	(48,401.41)	(7,457.61)
ADDITIONS TO & RELEASES FROM FUNDS						
	5	70,059.15	(64,809.15)	(5,250.00)	0.00	-
NET MOVEMENT IN FUNDS		<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>
BALANCES BROUGHT FWD AT BEGINNING OF YEAR						
		<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>
BALANCES CARRIED FWD AT END OF YEAR						
		<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**

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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

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2 TANGIBLE FIXED ASSETS	Buildings	Vehicles	Equipment	Total
	£	£	£	£
Actual/ Deemed Cost				
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	170,000.00	25,400.00	9,577.15	204,977.15
Accumulated Depreciation				
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	46,750.00	16,802.04	5,671.53	69,223.56
Net Book Value				
At 1 April 2023	127,500.00	5,047.70	5,168.19	137,715.89
At 31 March 2024	123,250.00	8,597.96	3,905.63	135,753.59

3 CURRENT ASSETS	2024	2023
	£	£
3a Monetary Assets		
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
	£259,619.94	£451,668.53
3b Stock		
Stock: Mayplace Road West Scout Shop	12,660.60	12,660.60
Stock: Cudham Shaw	1,792.47	-
	£14,453.07	£12,660.60
3c Debtors and Deferred Income		
Deferred Income - Membership Levy prepaid	(47,671.80)	(38,186.60)
Pre-payment - Capitation Paid to GLSE HQ	79,232.20	-
	£31,560.40	(£38,186.60)
4 Liabilities: Amounts Falling Due Within One Year		
Soldo Credit Card	64.37	1,256.83
Accountancy and Independent Examination	1,500.00	1,300.00
	£1,564.37	£2,556.83

	Balance	Movement in Resources			Balance
	1 April 2023	Transfer	Incoming	Outgoing	31 March 2024
5 Designated Funds					
Explorer Scout Units	106,468.82	(60,559.15)	-	-	45,909.67
	106,468.82	(60,559.15)	-	-	45,909.67
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
	224,032.63	(4,250.00)	190,289.07	(240,797.77)	169,273.93
TOTAL DESIGNATED FUNDS	£330,501.45	(£64,809.15)	£190,289.07	(£240,797.77)	£215,183.60
Restricted Funds					
Jack Petchey awards	£5,250.00	(£5,250.00)	£2,700.00	£0.00	£2,700.00
General Funds	£226,059.54	£70,059.15	£88,626.75	(£89,219.46)	£295,525.98
Total Funds	£561,810.99	£0.00	£281,615.82	(£330,017.23)	£513,409.58

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

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6 INCOMING RESOURCES	Unrestricted	Designated	Restricted	TOTAL FUNDS	
	General	Funds	Funds	2024	2023
	£	£	£	£	£
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>
TOTAL INCOMING RESOURCES	<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>
7 RESOURCES EXPENDED	Unrestricted	Designated	Restricted	TOTAL FUNDS	
	General	Funds	Funds	2024	2023
	£	£	£	£	£
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>
TOTAL RESOURCES EXPENDED	<u>£89,219.46</u>	<u>£240,797.77</u>	<u>£0.00</u>	<u>£330,017.23</u>	<u>£178,470.59</u>