

SOUTH MARCHES DISTRICT SCOUT COUNCIL

England & Wales · Charity number 521368

Details

Other names	HEREFORD CITY LOCAL ASSOCIATION OF BOY SCOUTS, HEREFORD DISTRICT SCOUT COUNCIL
Status	Registered
Legal form	Other
Registered	1963-10-02
Register	View on the Charity Commission register

Contact

Address South Marches District Scout Council
The Brailsford Hall
Scouts Corner
112 Eign Road
Hereford
HR1 2RX

Phone 01432 264564

Email southmarches@hwscouts.org.uk

Website www.hfdscouts.org.uk

Activities

Objects: SOUTH MARCHES DISTRICT ASSOCIATION OF BOY SCOUTS

Activities: Scouting.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space
- **What:** General Charitable Purposes, Education/training, Amateur Sport
- **Who:** Children/young People

Geography

- **Area of benefit:** SOUTH MARCHES
- Herefordshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£271,558	£263,774	-	-
2024-03-31	£741,313	£780,680	£1,304,322	0
2023-03-31	£154,603	£177,697	-	-
2022-03-31	£148,692	£144,649	-	-
2021-03-31	£95,398	£59,747	-	-

Trustees

Name	Role	Appointed
David Fraser Owen	Chair	2012-10-15
AUDREY CLEMENTS		2014-09-20
CATHERINE DRAPER		2012-01-31
CHRIS RUFFE		2012-03-10
Matthew Bayley		2015-09-26
Neil Anthony Styles		2022-09-30
PATRICIA RUSHER		2025-03-20
Richard Frost		2013-02-05

SOUTH MARCHES DISTRICT SCOUT COUNCIL

England & Wales - Charity number 521368

Accounts

Trustees' Annual Report

South Marches District Scout Council
annual report and accounts for the period
1st April 2024 - 31st March 2025

Reference and Administration Details

Charity name	South Marches District Scout Council
Other names the charity is known by	Scouts South Marches
Registered charity number	521368
Charity's principal address	Scouts' Corner Park Street Hereford, HR1 2RX

Names of the trustees who manage the charity:

Name	Office (if any)	Dates acted if not the whole year
David Owen MBE	Chair	
Audrey Clements	Treasurer	
Richard Frost	District Lead Volunteer	
Matthew Bayley	Elected	
Christopher Ruffe	Elected	
Catherine Draper	Elected	
Neil Styles	Elected	
Patricia Rusher	Co-Opted	From January 2025
Sonya Johnson	Secretary	To September 2024
Patricia Rusher	Elected	To September 2024
Lee Fletcher	District Commissioner	To September 2024
Peter Johnson	District Explorer Scout Commissioner	To September 2024
James Price	District Explorer Scout Commissioner	To September 2024
Joanne Burkin	Elected	To September 2024
Nicholas Mason	Elected	To September 2024

Names and contacts of advisors

Type of advisor	Name	Address
Independent Examiner	Michael Cole	Cole & Co., 4 The Sheepcote, Monks Orchard Farm, Lumber Lane, Lugwardine, Hereford, HR1 4AG
Architect	Mark Owen	Owen Hicks Architecture, Studio B3, Skylon Court, Hereford, HR2 6JS

Structure, Governance and Management

Type of governing document

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.

How the charity is constituted

The District is a trust established under its rules which are common to all Scouts.

Trustee selection methods

The Trustees are appointed in accordance with the Policy, Organisation and Rules of The Scout Association.

Policies and procedures

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

The Committee consisted of 6 independent representatives, Chair, Treasurer and Secretary together with the District Commissioners, District Explorer Scout and Scout Network Commissioners and Group Scouter's representation until September 2024 when Scouting Rules and Regulations changed. It now has 7 independent ex-officio and elected volunteers, whose details are on page 2 of this report, meeting at least 3 times a year.

This District Executive Committee exists to support the District Lead Volunteers in meeting the responsibilities of the appointments and is responsible for:

- The maintenance/ insurance of District property;
- The administration of District finances.

- District public occasion.
- Compliance with both Charity and Scouting Rules and Regulations to include overview risk assessments.
- Appointing District Administrators and Advisors other than those who are elected.

Risk and internal control

Damage to the building, property and equipment. The District would request the use of buildings, property and equipment from neighbouring organisations. The District has sufficient building and contents insurance to mitigate against permanent loss.

Injury to members. The District through capitation fees contributes to The Scout Association's national accident insurance policy. Risk assessments are undertaken for all activities.

Reduced income. The District is primarily reliant upon income from capitation fees and fundraising. The District holds a reserve to ensure the continuity of activities should there be a major reduction in income. The Committee could raise the value of capitation fees to increase the income to the District on an ongoing basis, either temporarily or permanently.

Reduction or loss of leaders. The District is totally reliant upon volunteers to run and administer the activities of the District. If there was a reduction in the number of volunteers there would have to be a contraction, in the worst case scenario the complete closure of the District

The District has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss, these include 2 signatories for all payments, specific training for Executive Committee Members and comprehensive insurance policies to ensure that insurable risks are covered.

Objectives & Activities

Summary of the objects of the charity set out in its governing document

The objectives of the District are as a unit of The Scout Association.

Summary of the main activities in relation to these objects

Scouting actively engages and supports young people in their personal development, empowering them to make a positive contribution to society.

This is achieved 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.

Public benefit statement

The District meets the Charity Commission's public benefit criteria both the advancement of education and the advancement of citizenship or community development headings.

Achievements & performance

The charity has continued to support Scouting throughout South Marches as well as operating Explorer Scout and Scout Network Units.

Financial Review

Overview

The District's income during the year was £271558 with expenditure of £263774 resulting in a cash surplus of £7784. The net current assets of the District as at 31st March 2025 were £104209, of which £99301 were unrestricted funds, £4908 restricted funds. We currently hold cash reserves of £86775, stock valued at cost of £17434.

Reserves policy

The District's policy on reserves is to hold sufficient

resources to continue the charitable activities of the District should income and fundraising activities fall short. The District Executive Committee considers that the District should hold a sum equivalent to 12 months running costs and to meet unexpected expenditure on the District's freehold assets including a significant contribution to cover the new build final payment, circa £38000. The District held sufficient cash reserves against this at year end.

Investment policy

The District has adopted a risk averse strategy to the investment of its funds. All funds are held in cash using only mainstream banks or building societies.

Declaration

The trustees declare they have approved the above Trustees' Annual Report. Signed on behalf of the trustees:

Signature:	signed	signed
Full name:	David Fraser Owen	Matthew David Bayley
Position:	Chair, Trustee	Trustee
Date:	10 th July 2025	10 th July 2025

SOUTH MARCHES DISTRICT SCOUT COUNCIL

INCOME

2024		2025	Total
£		£	£
48,326	Membership Capitation Receipts		51976
250	Capitation debtors		0
	Explorer Scouts:		
5,884	Subscriptions / Gift Aid	7531	
7,382	Activities / Fundraising	2908	10439
5,765	District Activities Sections		10106
0	Network		0
	District		
0	St. Georges Day	0	
11,836	Gang Show	13453	13453
0	District Equipment Hire		0
	Sales	1000	1000
5,653	Badge Account-- Sales		5916
1,500	Badge Account Donation		1000
0	Uniform Donation		7000
13,107	Uniform Scout Shop - Sales		11803
640,763	Donations - Restricted A/c		147388
0	Donations/Gift Aid and Grants		616
847	Bank Interest		519
	Closure Kington Group		2683
0	Scouts Corner		7659
741,313	TOTAL INCOME		271558

SOUTH MARCHES DISTRICT SCOUT COUNCIL



SOUTH MARCHES DISTRICT SCOUT COUNCIL

EXPENDITURE

2024		2025
£		£
37,536	Membership Capitation	41296
734	Marden Site Costs	1879
13,784	Explorer Scouts	8486
5,586	District Activities Sections	10394
	Other Activities	
562	Camps / Events	
390	St. Georges Day	860
6,402	Gang Show	18977
0	Network	860
547	Web Site	873
912	Leominster: Operational	264
0	Scouts Corner: Operational	8649
0	Equipment Purchases	399
	District Costs:	0
1,384	Rent	
743	Training	228
1,695	Admin./Travel	767
810	Insurances	869
165	District Days	6
0	District Awards	
	Donations	0 1870
0	Support Group/District Start Ups	
100	Restricted	0
50	Welfare	
25	Other	
8,168	Uniform Purchases	7234
	Transfer from Uniform Account	7000
3,988	Badge Account Purchases	4458
1,500	Transfer from Badge Account	1000
0	Capital Exp. Scouts Corner	
0	Leominster	0
0	Transfer from Uniform account	
695599	Scouts Corner Cap. Ex.restricted	150135
780680	TOTAL EXPENDITURE	263774
-39367	NET RECEIPTS / (EXPENDITURE) FOR YEAR	7784

SOUTH MARCHES DISTRICT SCOUT COUNCIL

2024	ACCOUNTS AND PAYMENTS SUMMARY	2025
£		£
741,313	Total receipts for year	271558
(780,680)	Total payments for year	<u>-263774</u>
(39,367)	Net receipts / (expenditure) for year	<u>7784</u>
0	Depreciation of fixed assets	0
361,728	Balance brought forward	322,361
831	Badge Stock Adjustment	934
7,130	Uniform Stock	7130
22,000	Landat Marden Net Value*	22000
286,000	Insurance Valuation Leominster	286000
666,000	Additional valuation Scouts Corner	<u>716000</u>
1,304,322		<u><u>1362209</u></u>
STATEMENT OF ASSETS AND LIABILITIES		
1,208,000	Fixed Assets - Freehold and buildings **	1258000
Current Assets		
50	Cash in hand	50
75,716	Bank accounts - Unrestricted	81327
4,908	Bank accounts - Restricted	<u>4908</u>
		86285
487	Debtors	490
8,031	Stock Badges	8134
7,130	Stock Uniform	<u>9300</u>
1,304,322		<u><u>1362209</u></u>
BANK BALANCES		
1,369	Badges	1783
13,620	District	26967
7,317	Explorers	9269
1,735	Network	1735
10,391	Gang Show	4867
8,621	Uniform Account	3812
2,593	District Activities Section	2305
34,978	District Savings a/c (Gang Show)	35497
80,624		86235
	Contingent liability final payment Scouts Corner £22280.86	

SOUTH MARCHES DISTRICT SCOUT COUNCIL

* Sale agreed £26000 deducted
estimated sale costs

Summary Fixed Assets **

900,000	Scouts Corner Build costs	950000
286,000	Leominster Insurance Valuation	286000
22,000	Marden	22000
1,208,000	Total Fixed Assets	1258000

Designated Account

Kington Group Closure	2683
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**Independent Examiner's Report to the Trustees of the
SOUTH MARCHES DISTRICT SCOUT COUNCIL**

Registered Charity Number 521368

I report on the accounts of the District for the year ended 31st March 2025 which comprise the Statement of Financial Activities, the Balance Sheet and related notes set out on pages 1 to 4

This report is made solely to the trustees in accordance with Section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees for my examination work.

Respective responsibilities of Trustees and Examiner

The District's trustees are responsible for the preparation of the accounts. They consider that an audit is not required for this year (under Section 144 of the Charities Act 2011 (the Charities Act)) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts (under Section 145 of the Charities Act);
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under Section 145(5b) of the Charities 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 Commissioners. An examination includes a review of the accounting records kept by the District 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 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 my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, the requirements
 - to keep accounting records in accordance with Section 130 of the Charities Act ;
 - and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: Michael Cole

Signed Michael Cole

Qualification: FCCA

Address: Cole & Co., 4, The Sheepcote, Monks Orchard, Lumber Lane, Lugwardine, Hereford, HR1 4AG

Date: 28th April 2025

SOUTH MARCHES DISTRICT SCOUT COUNCIL

England & Wales - Charity number 521368

Accounts

Trustees' Annual Report

South Marches District Scout Council
annual report and accounts for the period
1st April 2023 - 31st March 2024

Reference and Administration Details

Charity name	South Marches District Scout Council
Other names the charity is known by	Scouts South Marches
Registered charity number	521368
Charity's principal address	Scouts' Corner 112 Eign Road Hereford, HR1 2RX

Names of the trustees who manage the charity:

Name	Office (if any)	Dates acted if not the whole year
David Owen MBE	Chair	
Audrey Clements	Treasurer	
Sonya Johnson	Secretary	
Matthew Bayley	District Commissioner	
Lee Fletcher	District Commissioner	
Richard Frost	District Commissioner	
Peter Johnson	District Explorer Scout Commissioner	
James Price	District Explorer Scout Commissioner	
Neil Styles	Nominated	From September 2023
Christopher Ruffe	Co-opted (premises)	
Jacqueline Williams-Smith	Co-opted (media)	To September 2023
Joanne Burkin	Elected	
Catherine Draper	Elected	
Nicholas Mason	Elected	
Patricia Rusher	Elected	

Names and contacts of advisors

Type of advisor	Name	Address
Independent Examiner	Michael Cole	Cole & Co., 4 The Sheepcote, Monks Orchard Farm, Lumber Lane, Lugwardine, Hereford, HR1 4AG
Architect	Mark Owen	Owen Hicks Architecture, Studio B3, Skylon Court, Hereford, HR2 6JS

Structure, Governance and Management

Type of governing document

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.

How the charity is constituted

The District is a trust established under its rules which are common to all Scouts.

Trustee selection methods

The Trustees are appointed in accordance with the Policy, Organisation and Rules of The Scout Association.

Policies and procedures

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

The Committee consists of 6 independent representatives, Chair, Treasurer and Secretary together with the District Commissioners, District Explorer Scout and Scout Network Commissioners and Group Scouter's representation and meets at least 4 times a year.

This District Executive Committee exists to support the District Commissioners in meeting the responsibilities of the appointments and is responsible for:

- The maintenance of District property;
- The raising of funds and the administration of District finances;
- District public occasions;
- Assisting in the recruitment of leaders and other adult support;

- Appointing any sub committees;
- Appointing District Administrators and Advisors other than those who are elected.

Risk and internal control

Damage to the building, property and equipment. The District would request the use of buildings, property and equipment from neighbouring organisations. The District has sufficient building and contents insurance to mitigate against permanent loss.

Injury to members. The District through capitation fees contributes to The Scout Association's national accident insurance policy. Risk assessments are undertaken for all activities.

Reduced income. The District is primarily reliant upon income from capitation fees and fundraising. The District holds a reserve to ensure the continuity of activities should there be a major reduction in income. The Committee could raise the value of capitation fees to increase the income to the District on an ongoing basis, either temporarily or permanently.

Reduction or loss of leaders. The District is totally reliant upon volunteers to run and administer the activities of the District. If there was a reduction in the number of leaders to an unacceptable level in a particular section, group or the district as a whole then there would have to be a contraction, consolidation or closure of a section/group; in the worst case scenario the complete closure of the District

The District has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss, these include 2 signatories for all payments, specific training for Executive Committee Members and comprehensive insurance policies to ensure that insurable risks are covered.

Objectives & Activities

Summary of the objects of the charity set out in its governing document

The objectives of the District are as a unit of The Scout Association.

Summary of the main activities in relation to these objects

Scouting actively engages and supports young people in their personal development, empowering them to make a positive contribution to society.

This is achieved 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.

Public benefit statement

The District meets the Charity Commission's public benefit criteria both the advancement of education and the advancement of citizenship or community development headings.

Achievements & performance

The charity has continued to support Scouting throughout South Marches as well as operating Explorer Scout and Scout Network Units.

Financial Review

Overview

The District's income during the year was £741313 with expenditure of 780680 resulting in a cash deficit of £39367. The net current assets of the District as at 31st March 2024 were £96322, of which £91414 were unrestricted funds, £4908 restricted funds. We currently hold cash reserves of £81161, stock valued at cost of £15161 The cash loss is as a direct result of the decision to build a new District Headquarters and Community Centre the net cost during this period was £54836. Gross figures for this project were Income £640763 expenditure £695599 are included in the above report.

Reserves policy

The District's policy on reserves is to hold sufficient resources to continue the charitable activities of the District should income and fundraising activities fall short. The District Executive Committee considers that the District should hold a sum equivalent to 12 months running costs and to meet unexpected expenditure on the District's freehold assets including a significant contribution to cover the new build final payment, circa £35000. The District continue to hold sufficient cash reserves at year end.

Investment policy

The District has adopted a risk averse strategy to the investment of its funds. All funds are held in cash using only mainstream banks or building societies.

Declaration

The trustees declare they have approved the above Trustees' Annual Report. Signed on behalf of the trustees:

Signature:		
Full name:	David Fraser Owen	Matthew David Bayley
Position:	Chair, Trustee	District Commissioner, Trustee
Date:		

SOUTH MARCHES DISTRICT SCOUT COUNCIL

INCOME

2023		2024	Total
£		£	£
44,550	Membership Capitation Receipts	48326	
400	Capitation debtors	250	48576
0	Council Grants	0	0
	Explorer Scouts		
5,075	Subscriptions / Gift Aid	5884	
6,340	Activities / Fundraising	7382	13266
696	District Beaver Scout Section		616
530	District Cub Scout Section		4134
920	District Scout Section		1015
	Activities Accounts		
0	Camps / events	0	
0	St. Georges Day	0	
24,462	Gang Show	11836	11836
0	Network		0
0	District Equipment Hire		0
7,144	Scouts Corner		0
2,500	Uniform Donation		0
11,537	Uniform Scout Shop - Sales		13107
5,298	Badge Account-- Sales		5653
0	Donations and Grants		0
44,151	Donations - Restricted A/c		640763
1,000	Badge Account Donation		1500
0	Donations and Grants		0
	Bank Interest		847
154,603	TOTAL INCOME		741313

SOUTH MARCHES DISTRICT SCOUT COUNCIL

SOUTH MARCHES DISTRICT SCOUT COUNCIL

EXPENDITURE

2023			2024
£		£	£
34,655	Membership Capitation		37536
0	Marden Site Costs		734
9,864	Explorer Scouts		13784
1,072	District Beaver Scout Section		832
700	District Cub Scout Section		4019
919	District Scout Section		735
	Activities		
0	Camps / Events		562
690	St. Georges Day		390
17,029	Gang Show		6402
95	Network		0
453	Web Site		547
1,309	Leominster: Operational		912
6,097	Scouts Corner: Operational		0
0	Equipment Purchases		0
	District Costs:		
1,267	Rent	1384	
860	Training	743	
2,484	Admin./Travel	1695	
1,047	Insurances	810	
304	District Days	165	
0	District Awards	0	4797
	Donations		
0	Support Group/District Start Ups		0
300	Restricted		100
0	Welfare		50
20	Other		25
10,407	Uniform Purchases		8168
5,006	Badge Account Purchases		3988
1,000	Transfer from Badge Account		1500
6,000	Transfer to District Account		
0	Capital Exp. Scouts Corner		0
391	Leominster		
2,500	Transfer from Uniform account		
73228	Scouts Corner Cap. Ex.restricted		695599
177697	TOTAL EXPENDITURE		780680
-23094	NET RECEIPTS / (EXPENDITURE) FOR YEAR		<u><u>-39367</u></u>

SOUTH MARCHES DISTRICT SCOUT COUNCIL

2023	ACCOUNTS AND PAYMENTS SUMMARY	2024
£		£
154,603	Total receipts for year	741313
(177,697)	Total payments for year	-780680
(23,094)	Net receipts / (expenditure) for year	<u>-39367</u>

0	Depreciation of fixed assets	0
384,822	Balance brought forward	361,728
1,411	Badge Stock Adjustment	831
5,334	Uniform Stock	7130
24,000	Landat Marden Net Value*	22000
286,000	Insurance Valuation Leominster	286000
	Additional valuation Scouts Corner	666000
678,473		<u>1304322</u>

STATEMENT OF ASSETS AND LIABILITIES

544,000	Fixed Assets - Freehold and buildings **	1208000
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Current Assets

50	Cash in hand	50	
114,581	Bank accounts - Unrestricted	75716	
5,008	Bank accounts - Restricted	<u>4908</u>	80674
0	Bank accounts designated		
889	Debtors		487
8,611	Stock Badges		8031
5,334	Stock Uniform		7130
134,473			<u>1304322</u>

BANK BALANCES

1,209	Badges	1369
17,883	District	13620
7,835	Explorers	7317
1,735	Network	1735
722	District Cub Scout Activities	837
4,957	Gang Show	10391
3,425	Uniform Account	8621
742	District Beaver Activities Section	526
950	District Scout Activities Section	1230
80,131	Gang Show Interest A/c District	34978

119,589

80624

SOUTH MARCHES DISTRICT SCOUT COUNCIL

* Sale agreed £26000 deducted
estimated sale costs

Summary Fixed Assets **		
900,000	Scouts Corner Build costs	900000
286,000	Leominster Insurance Valuation	286000
22,000	Marden	22000
1,208,000	Total Fixed Assets	1208000

**Independent Examiner's Report to the Trustees of the
SOUTH MARCHES DISTRICT SCOUT COUNCIL (Registered Charity Number 521368)**

I report on the accounts of the District Area for the year ended 31st March 2024 which comprise the Statement of Financial Activities, the Balance Sheet and related notes set out on pages 1 to 4

This report is made solely to the trustees in accordance with Section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees for my examination work.

Respective responsibilities of Trustees and Examiner

The Group's/District's trustees are responsible for the preparation of the accounts. They consider that an audit is not required for this year (under Section 144 of the Charities Act 2011 (the Charities Act)) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts (under Section 145 of the Charities Act);
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under Section 145(5)(b) of the Charities 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 Commissioners. An examination includes a review of the accounting records kept by the Group/District 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 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 my examination, no matter has come to my attention (other than that disclosed below *):

1. which gives me reasonable cause to believe that in, any material respect, the requirements
 - to keep accounting records in accordance with Section 130 of the Charities Act ;
 - and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: Michael Cole

Qualification: FCCA

Address: Cole & Co, 4 The Sheepcote, Monks Orchard, Lumber Lane, Lugwardine, Hereford HR1 4AG

Date: 30th April 2024

SOUTH MARCHES DISTRICT SCOUT COUNCIL

England & Wales - Charity number 521368

Accounts

Trustees' Annual Report

South Marches District Scout Council
annual report and accounts for the period
1st April 2022 - 31st March 2023

Reference and Administration Details

Charity name	South Marches District Scout Council
Other names the charity is known by	Scouts South Marches
Registered charity number	521368
Charity's principal address	Scouts' Corner Park Street Hereford, HR1 2RX

Names of the trustees who manage the charity:

Name	Office (if any)	Dates acted if not the whole year
David Owen MBE	Chair	
Audrey Clements	Treasurer	
Sonya Johnson	Secretary	
Matthew Bayley	District Commissioner	
Lee Fletcher	District Commissioner	
Richard Frost	District Commissioner	
Caitlin Evans	District Youth Commissioner	To September 2022
Peter Johnson	District Explorer Scout Commissioner	
James Price	District Explorer Scout Commissioner	
Christopher Ruffe	Co-opted (premises)	
Jacqueline Williams-Smith	Co-opted (media)	
Joanne Burkin	Elected	
Catherine Draper	Elected	
Nicholas Mason	Elected	
Patricia Rusher	Elected	

Names and contacts of advisors

Type of advisor	Name	Address
Independent Examiner	Michael Cole	Cole & Co., 4 The Sheepcote, Monks Orchard Farm, Lumber Lane, Lugwardine, Hereford, HR1 4AG
Architect	Mark Owen	Owen Hicks Architecture, Studio B3, Skylon Court, Hereford, HR2 6JS

Structure, Governance and Management

Type of governing document

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.

How the charity is constituted

The District is a trust established under its rules which are common to all Scouts.

Trustee selection methods

The Trustees are appointed in accordance with the Policy, Organisation and Rules of The Scout Association.

Policies and procedures

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

The Committee consists of 6 independent representatives, Chair, Treasurer and Secretary together with the District Commissioners, District Explorer Scout and Scout Network Commissioners and Group Scouter's representation and meets at least 4 times a year.

This District Executive Committee exists to support the District Commissioners in meeting the responsibilities of the appointments and is responsible for:

- The maintenance of District property;
- The raising of funds and the administration of District finances;
- District public occasions;
- Assisting in the recruitment of leaders and other adult support;

- Appointing any sub committees;
- Appointing District Administrators and Advisors other than those who are elected.

Risk and internal control

Damage to the building, property and equipment. The District would request the use of buildings, property and equipment from neighbouring organisations. The District has sufficient building and contents insurance to mitigate against permanent loss.

Injury to members. The District through capitation fees contributes to The Scout Association's national accident insurance policy. Risk assessments are undertaken for all activities.

Reduced income. The District is primarily reliant upon income from capitation fees and fundraising. The District holds a reserve to ensure the continuity of activities should there be a major reduction in income. The Committee could raise the value of capitation fees to increase the income to the District on an ongoing basis, either temporarily or permanently.

Reduction or loss of leaders. The District is totally reliant upon volunteers to run and administer the activities of the District. If there was a reduction in the number of leaders to an unacceptable level in a particular section, group or the district as a whole then there would have to be a contraction, consolidation or closure of a section/group; in the worst case scenario the complete closure of the District

The District has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss, these include 2 signatories for all payments, specific training for Executive Committee Members and comprehensive insurance policies to ensure that insurable risks are covered.

Objectives & Activities

Summary of the objects of the charity set out in its governing document

The objectives of the District are as a unit of The Scout Association.

Summary of the main activities in relation to these objects

Scouting actively engages and supports young people in their personal development, empowering them to make a positive contribution to society.

This is achieved 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.

Public benefit statement

The District meets the Charity Commission's public benefit criteria both the advancement of education and the advancement of citizenship or community development headings.

Achievements & performance

The charity has continued to support Scouting throughout South Marches as well as operating Explorer Scout and Scout Network Units.

Financial Review

Overview

The District's income during the year was £154603 with expenditure of £177697 resulting in a cash deficit of £23094. The net current assets of the District as at 31st March 2023 were £134473, of which £129465 were unrestricted funds, £5008 restricted funds. We currently hold cash reserves of £120528, stock valued at cost of £13945 The cash loss is as a direct result of the decision to build a new District Headquarters the net cost during this period was £29077.

Reserves policy

The District's policy on reserves is to hold sufficient

resources to continue the charitable activities of the District should income and fundraising activities fall short. The District Executive Committee considers that the District should hold a sum equivalent to 12 months running costs and to meet unexpected expenditure on the District's freehold assets including a significant contribution to cover the new build final payment, circa £61,000. The District held sufficient cash reserves against this at year end.

Investment policy

The District has adopted a risk averse strategy to the investment of its funds. All funds are held in cash using only mainstream banks or building societies.

Declaration

The trustees declare they have approved the above Trustees' Annual Report. Signed on behalf of the trustees:

Signature:		
Full name:	David Fraser Owen	Matthew David Bayley
Position:	Chair, Trustee	District Commissioner, Trustee
Date:	13 th July 2023	13 th July 2023

SOUTH MARCHES DISTRICT SCOUT COUNCIL

INCOME

2022		Total
£		£
37,009	Membership Capitation Receipts	44550
2142	Capitation debtors	400
23,945	Council Grants	0
	Explorer Scouts	
4,164	Subscriptions / Gift Aid	5075
1,736	Activities / Fundraising	6340
0	District Beaver Scout Section	696
87	District Cub Scout Section	530
935	District Scout Section	920
	Activities Accounts	
0	Camps / events	0
	St. Georges Day	0
44,042	Gang Show	24462
1,074	Network	0
0	District Equipment Hire	0
8,505	Scouts Corner	7144
	Uniform Donation	2500
0		
14,645	Uniform Scout Shop - Sales	11537
50	Donations and Grants	
	Donations - Restricted A/c	44151
5,000	Donation from Gang Show	0
1,500	Badges Donation	1000
3,858	Badge Account - Sale of Badges	5298
0	Bank Interest	0
0	Received from Group Closures	0
	Transfer to Gang Show Account	
148,692	TOTAL INCOME	154603

SOUTH MARCHES DISTRICT SCOUT COUNCIL

SOUTH MARCHES DISTRICT SCOUT COUNCIL

EXPENDITURE

2022			
£		£	£
30,597	Membership Capitation		34655
0	Marden Site Costs		
6,331	Explorer Scouts		9864
0	District Beaver Scout Section		1072
	District Cub Scout Section		700
615	District Scout Section		919
	Activities		
0	Camps / Events		
0	St. Georges Day	690	
3,472	Gang Show	17029	17719
454	Network		95
369	Web Site		453
558	Leominster: Operational		1309
4,797	Scouts Corner: Operational		6097
	Equipment Purchases		
	District Costs:		
1,101	Rent	1267	
90	Training	860	
1,177	Admin./Travel	2484	
1,795	Insurances	1047	
0	District Days	304	
157	District Awards		5962
	Donations		
1,000	Support Group/District Start Ups		
	Restricted		300
	Welfare		
20	Other		20
9,694	Uniform Purchases		10407
5,232	Badge Account		5006
1,000	Transfer to Uniform Shop (Net)		
	Transfer from Badge Account		1000
40,000	Transfer to Gang Show		
5,000	Transfer to District Account		6000
20581	Capital Exp. Scouts Corner		
10609	Leominster		391
	Transfer from Uniform account		2500
	Capital Expenditure Scouts		
0	Corner restricted		73228

SOUTH MARCHES DISTRICT SCOUT COUNCIL

144649	TOTAL EXPENDITURE	177697
4043	NET RECEIPTS / (EXPENDITURE) FOR YEAR	<u><u>-23094</u></u>

SOUTH MARCHES DISTRICT SCOUT COUNCIL

2022	ACCOUNTS AND PAYMENTS SUMMARY	2023
£		£
148,692	Total receipts for year	154603
(144,649)	Total payments for year	-177697
4,043	Net receipts / (expenditure) for year	-23094
0	Depreciation of fixed assets	0
0		
380,779	Balance brought forward	384,822
381	Badge Stock Adjustment	1411
7,778	Uniform Stock	5334
0	Land at Marden Net value *	24000
286,000	Insurance Valuation Leominster	<u>286000</u>
678,981		<u><u>678,473</u></u>

STATEMENT OF ASSETS AND LIABILITIES

520,000	Fixed Assets - Freehold and buildings	544000
	Current Assets	
50	Cash in hand	50
135,349	Bank accounts - Unrestricted	114581
5,308	Bank accounts - Restricted	<u>5008</u>
0	Bank accounts designated	119639
2,915	Debtors	889
7,581	Stock Badges	8611
7,778	Stock Uniform	5334
678,981		<u><u>678473</u></u>

BANK BALANCES

1,803	Badges	1209
54,501	District	17883
6,283	Explorers	7835
1,830	Network	1735
892	District Cub Scout Activities	722
68,655	Gang Show	4957
4,626	Uniform Account	3425
1,118	District Beaver Activities Section	742
949	District Scout Activities Section	950

SOUTH MARCHES DISTRICT SCOUT COUNCIL

140,657	Gang Show Interest A/c District	80131	119589
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Designated Accounts:

* Sale agreed £26000 deducted
estimated sale costs
Total

Independent Examiner's Report to the Trustees of the

SOUTH MARCHES DISTRICT SCOUT COUNCIL (Registered Charity Number 521368)

I report on the accounts of the District Area for the year ended 31st March 2023 which comprise the Statement of Financial Activities, the Balance Sheet and related notes set out on pages 1 to 5

This report is made solely to the trustees in accordance with Section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees for my examination work.

Respective responsibilities of Trustees and Examiner

The Group's/District's trustees are responsible for the preparation of the accounts. They consider that an audit is not required for this year (under Section 144 of the Charities Act 2011 (the Charities Act)) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts (under Section 145 of the Charities Act);
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under Section 145(5)(b) of the Charities 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 Commissioners. An examination includes a review of the accounting records kept by the Group/District 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 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 my examination, no matter has come to my attention (other than that disclosed below *):

1. which gives me reasonable cause to believe that in, any material respect, the requirements
 - to keep accounting records in accordance with Section 130 of the Charities Act ;
 - and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: Michael Cole

Qualification: FCCA

Address: Cole & Co, 4 The Sheepcote, Monks Orchard, Lumber Lane, Lugwardine, Hereford HR1 4AG

Date: 9th May 2023

SOUTH MARCHES DISTRICT SCOUT COUNCIL

England & Wales - Charity number 521368

Accounts

Trustees' Annual Report

South Marches District Scout Council
annual report and accounts for the period
1st April 2020 - 31st March 2021

Reference and Administration Details

Charity Name	South Marches District Scout Council
Other names the charity is known by	
Registered Charity Number	521368
Charity's principal address	Scouts Corner
	Park Street
	Hereford, HR1 2RX

Names of the charity trustees who manage the charity

Trustee Name	Office (if any)	Dates acted if not for whole year
David Owen	Chairman	
Audrey Clements	Treasurer	
Sonya Johnson	Elected Member Acting Secretary	Until July 2020 From July 2020
Matthew Bayley	District Commissioner	
Lee Fletcher	District Commissioner	
Richard Frost	District Commissioner	
Caitlin Evans	District Youth Commissioner	From Oct 2020
Jacqueline Williams-Smith	Co-opted member (media)	
Christopher Ruffe	Co-opted member (premises)	
Alison Shaw	District Scout Network Commissioner	
Peter Johnson	District Explorer Scout Commissioner	
Catherine Draper	Elected Member	
Patricia Rusher	Elected Member	
Joanne Burkin	Elected Member	
Nick Mason	Elected Member	From Sept 2020
Gregory Symonds	Nominated Member	
James Price	Nominated Member	

Names and contacts of advisors

Type of advisor	Name	Address
Independent Examiner	Simon Smith	4 Judges Close, Hereford, HR1 2TW

Structure, Governance and Management

Type of governing document

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.

How the charity is constituted

The District is a trust established under its rules which are common to all Scouts.

Trustee selection methods

The Trustees are appointed in accordance with the Policy, Organisation and Rules of The Scout Association.

Policies and procedures

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

The Committee consists of 3 independent representatives, Chair, Treasurer and Secretary together with the District Commissioners, District Explorer Scout and Scout Network Commissioners and Group Scouter's representation and meets at least 4 times a year.

This District Executive Committee exists to support the District Commissioners in meeting the responsibilities of the appointments and is responsible for:

- The maintenance of District property;
- The raising of funds and the administration of District finances;
- District public occasions;
- Assisting in the recruitment of leaders and other adult support;
- Appointing any sub committees that may be required;

- Appointing District Administrators and Advisors other than those who are elected.

Risk and internal control

Damage to the building, property and equipment. The District would request the use of buildings, property and equipment from neighbouring organisations. The District has sufficient building and contents insurance to mitigate against permanent loss.

Injury to members. The District through capitation fees contributes to The Scout Association's national accident insurance policy. Risk assessments are undertaken for all activities.

Reduced income. The District is primarily reliant upon income from capitation fees and fundraising. The District holds a reserve to ensure the continuity of activities should there be a major reduction in income. The Committee could raise the value of capitation fees to increase the income to the District on an ongoing basis, either temporarily or permanently.

Reduction or loss of leaders. The District is totally reliant upon volunteers to run and administer the activities of the District. If there was a reduction in the number of leaders to an unacceptable level in a particular section, group or the district as a whole then there would have to be a contraction, consolidation or closure of a section/group; in the worst case scenario the complete closure of the District

The District has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss, these include 2 signatories for all payments, specific training for Executive Committee Members and comprehensive insurance policies to ensure that insurable risks are covered.

Objectives & Activities

Summary of the objects of the charity set out in its governing document

The objectives of the District are as a unit of The Scout Association.

Summary of the main activities in relation to these objects

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learn by doing; share in spiritual reflection; take responsibility and make choices; undertake new and challenging activities, and make and live by their Promise.

Public benefit statement

The District meets the Charity Commission's public benefit criteria both the advancement of education and the advancement of citizenship or community development headings.

Achievements & performance

The charity has continued to support Scouting throughout South Marches; primarily in supporting the safe return to face-to-face Scouting .

Financial Review

Overview

The District's income during the year was £95398 with expenditure of £58747 resulting in a cash surplus of £36651. After a reduction in the value of badge and uniform stock of £1129 the net current assets of the District as at 31st March 2021 were £151143, of which £145835 were unrestricted funds, £5308 restricted funds. We currently hold cash reserves of £139579, stock valued at cost of £11564.

Reserves policy

The District's policy on reserves is to hold sufficient resources to continue the charitable activities of the District should income and fundraising activities fall short. The District Executive Committee considers that the District should hold a sum equivalent to 12 months running costs and to meet unexpected expenditure on the District's freehold assets, circa £24,000. The District held sufficient cash reserves against this at year end.

Investment policy

The District has adopted a risk averse strategy to the investment of its funds. All funds are held in cash using only mainstream banks or building societies.

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees:

Signature:	<input type="text"/>	<input type="text"/>
Full name:	David Owen	Matthew Bayley
Position:	South Marches Scouts District Chair	Team District Commissioner
Date:	<input type="text"/>	<input type="text"/>

SOUTH MARCHES DISTRICT SCOUT COUNCIL

INCOME

2021		£
34,407	Membership Capitation Receipt	37009
	Capitation debtors	2142
40,463	Council Grants	23945
	Explorer Scouts	
3,737	Subscriptions / Gift Aid	4164
1,264	Activities / Fundraising	1736
0	District Beaver Scout Section	
20	District Cub Scout Section	
0	District Scout Section	
	Activities Accounts	0
0	Camps / events	0
823	St. Georges Day	
230	Gang Show	
	Network	
0	District Equipment Hire	
5,983	Scouts Corner	
1,000	Uniform Loan	
0		
1,582	Uniform Scout Shop - Sales	
0	Donations and Grants	
5,000	Donations - Restricted A/c	
15,000	Donation from Gang Show	
	Badges Donation	
1,889	Badge Account - Sale of Badges	
0	Bank Interest	
0	Received from Group Closures	
111,398	TOTAL INCOME	

SOUTH MARCHES DISTRICT SCOUT COUNCIL

Total
£

39151
23945

5900

87
935

0
44042
1074
0
8505

0
14645
50

5000
1500
3858
0
0

148692

SOUTH MARCHES DISTRICT SCOUT COUNCIL

EXPENDITURE

2021		£
£		
29,497	Membership Capitation	
0	Marden Site Costs	
4,659	Explorer Scouts	
0	District Beaver Scout Section	
406	District Cub Scout Section	
356	District Scout Section	
	Activities	
	Camps / Events	0
0	St. Georges Day	0
15,367	Gang Show	8472
0	Network	
334	Web Site	
0	Leominster: Operational	
4,979	Scouts Corner: Operational	
216	Equipment Purchases	
	District Costs:	
1,000	Rent	1101
0	Training	90
194	Admin./Travel	1177
1,693	Insurances	1795
0	District Days	0
103	District Awards	157
	Donations	
0	Support Group/District Start Ups	
-100	Restricted	
	Welfare	
0	Other	
149	Uniform Shop Purchases	
1,131	Badge Account	
1,000	Transfer to Uniform Shop (Net)	
0	Transfer to Gang Show Account	
12172	Capital Exp. Scouts Corner	
1591	Leominster	

SOUTH MARCHES DISTRICT SCOUT COUNCIL

74747 **TOTAL EXPENDITURE**

NET RECEIPTS / (EXPENDITURE) FOR YEAR

SOUTH MARCHES DISTRICT SCOUT COUNCIL

£

30597

0

6331

0

615

8472

454

369

558

4797

4320

1000

0

20

9694

5232

1000

40000

20581

10609

SOUTH MARCHES DISTRICT SCOUT COUNCIL

144649

4043

SOUTH MARCHES DISTRICT SCOUT COUNCIL

2021 **ACCOUNTS AND PAYMENTS SUMMARY**

£		£
111,398	Total receipts for year	
(74,747)	Total payments for year	
36,651	Net receipts / (expenditure) for year	
0	Depreciation of fixed assets	
0		
344,128	Balance brought forward	
124	Badge Stock Adjustment	
4,240	Uniform Stock	
286,000	Insurance Valuation Leominster	
671,143		

STATEMENT OF ASSETS AND LIABILITIES

520,000	Fixed Assets - Freehold and buildings	
	Current Assets	
50	Cash in hand	50
134,106	Bank accounts - Unrestricted	135349
5,308	Bank accounts - Restricted	5308
0	Bank accounts designated	
115	Debtors	
7,324	Stock Badges	
4,240	Stock Uniform	
671,143		

BANK BALANCES

3,409	Badges
90,343	District
6,715	Explorers
1,210	Network
805	District Cub Scout Activities
33,085	Gang Show
2,101	Uniform Account
1,118	District Beaver Activities Section

SOUTH MARCHES DISTRICT SCOUT COUNCIL

628	District Scout Activities Section	
139,414		
	Designated Accounts:	
	Burley Gate Group	
	Scouts Corner Building Appeal	0
	Total	

SOUTH MARCHES DISTRICT SCOUT COUNCIL

2022

£

148692
-144649
4043

0

380,779
381
7778

286000

678,981

520000

140707

2915
7581
7778

678981

1803
54501
6283
1830
892
68655
4626
1118

SOUTH MARCHES DISTRICT SCOUT COUNCIL

949

140657

0

**Independent Examiner's Report to the Trustees of the
SOUTH MARCHES DISTRICT SCOUT COUNCIL (Registered Charity Number
521368)**

I report on the accounts of the District Area for the year ended 31st March 2022 which comprise the Statement of Financial Activities, the Balance Sheet and related notes set out on pages 1 to 6

This report is made solely to the trustees in accordance with Section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees for my examination work.

Respective responsibilities of Trustees and Examiner

The Group's/District's trustees are responsible for the preparation of the accounts. They consider that an audit is not required for this year (under Section 144 of the Charities Act 2011 (the Charities Act)) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts (under Section 145 of the Charities Act);
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under Section 145(5)(b) of the Charities 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 Commissioners. An examination includes a review of the accounting records kept by the Group/District 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 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 my examination, no matter has come to my attention (other than that disclosed below *):

1. which gives me reasonable cause to believe that in, any material respect, the requirements
 - to keep accounting records in accordance with Section 130 of the Charities Act ;
 - and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

* Please delete the words in the brackets if they do not apply

Name: Michael Cole

Qualification: FCCA

Address: Cole & Co, 4 The Sheepcote, Monks Orchard, Lumber Lane, Lugwardine,
Hereford HR1 4AG

Date: 13TH May 2022

SOUTH MARCHES DISTRICT SCOUT COUNCIL

England & Wales - Charity number 521368

Accounts

Trustees' Annual Report

South Marches District Scout Council
annual report and accounts for the period
1st April 2020 - 31st March 2021

Reference and Administration Details

Charity Name	South Marches District Scout Council
Other names the charity is known by	
Registered Charity Number	521368
Charity's principal address	Scouts Corner
	Park Street
	Hereford, HR1 2RX

Names of the charity trustees who manage the charity

Trustee Name	Office (if any)	Dates acted if not for whole year
David Owen	Chairman	
Audrey Clements	Treasurer	
Sonya Johnson	Elected Member Acting Secretary	Until July 2020 From July 2020
Matthew Bayley	District Commissioner	
Lee Fletcher	District Commissioner	
Richard Frost	District Commissioner	
Caitlin Evans	District Youth Commissioner	From Oct 2020
Jacqueline Williams-Smith	Co-opted member (media)	
Christopher Ruffe	Co-opted member (premises)	
Alison Shaw	District Scout Network Commissioner	
Peter Johnson	District Explorer Scout Commissioner	
Catherine Draper	Elected Member	
Patricia Rusher	Elected Member	
Joanne Burkin	Elected Member	
Nick Mason	Elected Member	From Sept 2020
Gregory Symonds	Nominated Member	
James Price	Nominated Member	

Names and contacts of advisors

Type of advisor	Name	Address
Independent Examiner	Simon Smith	4 Judges Close, Hereford, HR1 2TW

Structure, Governance and Management

Type of governing document

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.

How the charity is constituted

The District is a trust established under its rules which are common to all Scouts.

Trustee selection methods

The Trustees are appointed in accordance with the Policy, Organisation and Rules of The Scout Association.

Policies and procedures

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

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This District Executive Committee exists to support the District Commissioners in meeting the responsibilities of the appointments and is responsible for:

- The maintenance of District property;
- The raising of funds and the administration of District finances;
- District public occasions;
- Assisting in the recruitment of leaders and other adult support;
- Appointing any sub committees that may be required;

- Appointing District Administrators and Advisors other than those who are elected.

Risk and internal control

Damage to the building, property and equipment. The District would request the use of buildings, property and equipment from neighbouring organisations. The District has sufficient building and contents insurance to mitigate against permanent loss.

Injury to members. The District through capitation fees contributes to The Scout Association's national accident insurance policy. Risk assessments are undertaken for all activities.

Reduced income. The District is primarily reliant upon income from capitation fees and fundraising. The District holds a reserve to ensure the continuity of activities should there be a major reduction in income. The Committee could raise the value of capitation fees to increase the income to the District on an ongoing basis, either temporarily or permanently.

Reduction or loss of leaders. The District is totally reliant upon volunteers to run and administer the activities of the District. If there was a reduction in the number of leaders to an unacceptable level in a particular section, group or the district as a whole then there would have to be a contraction, consolidation or closure of a section/group; in the worst case scenario the complete closure of the District

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Objectives & Activities

Summary of the objects of the charity set out in its governing document

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Summary of the main activities in relation to these objects

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learn by doing; share in spiritual reflection; take responsibility and make choices; undertake new and challenging activities, and make and live by their Promise.

Public benefit statement

The District meets the Charity Commission's public benefit criteria both the advancement of education and the advancement of citizenship or community development headings.

Achievements & performance

The charity has continued to support Scouting throughout South Marches; primarily in supporting the safe return to face-to-face Scouting .

Financial Review

Overview

The District's income during the year was £95398 with expenditure of £58747 resulting in a cash surplus of £36651. After a reduction in the value of badge and uniform stock of £1129 the net current assets of the District as at 31st March 2021 were £151143, of which £145835 were unrestricted funds, £5308 restricted funds. We currently hold cash reserves of £139579, stock valued at cost of £11564.

Reserves policy

The District's policy on reserves is to hold sufficient resources to continue the charitable activities of the District should income and fundraising activities fall short. The District Executive Committee considers that the District should hold a sum equivalent to 12 months running costs and to meet unexpected expenditure on the District's freehold assets, circa £24,000. The District held sufficient cash reserves against this at year end.

Investment policy

The District has adopted a risk averse strategy to the investment of its funds. All funds are held in cash using only mainstream banks or building societies.

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees:

Signature:		
Full name:	David Owen	Matthew Bayley
Position:	South Marches Scouts District Chair	Team District Commissioner
Date:		

SOUTH MARCHES DISTRICT SCOUT COUNCIL

INCOME

2020		£
46,481	Membership Capitation Receipts	
	Council Grants	
	Explorer Scouts	
7,338	Subscriptions / Gift Aid	3737
10,172	Activities / Fundraising	1264
570	District Beaver Scout Section	
466	District Cub Scout Section	
1,400	District Scout Section	
	Activities Accounts	
0	Camps / events	0
0	St. Georges Day	0
17,383	Gang Show	823
490	Network	
620	District Equipment Hire	
11,443	Scouts Corner	
	Uniform Loan repayment	
	Uniform Shop Debtors	
10,528	Uniform Scout Shop - Sales	
2	Donations and Grants	
	Donations - Restricted A/c	
	Donation from Gang Show	
5,956	Badge Account - Sale of Badges	
	Bank Interest	
	Received from Group Closures	
112,849	TOTAL INCOME	

SOUTH MARCHES DISTRICT SCOUT COUNCIL

Total

£

34407

40463

5001

0

20

0

823

230

0

5983

1000

0

1582

0

5000

15000

1889

0

0

111398

SOUTH MARCHES DISTRICT SCOUT COUNCIL

EXPENDITURE

2020		£
£		
35,360	Membership Capitation	
6,480	Costs Marden	
19,000	Explorer Scouts	
718	District Beaver Scout Section	
0	District Cub Scout Section	
1,346	District Scout Section	
	Activities	
	Camps / Events	0
770	St. Georges Day	0
8,889	Gang Show	15367
375	Network	
244	Web Site	
5,158	Scouts Corner: Operational	
1,173	Equipment Purchases	
810	District Costs: Training	
2,600	Admin/travelling	194
2,454	Insurances/licences	1693
1,178	Rent	1000
2,094	District Days/A.G.M.	103
2,212	Capital Exp. Scouts Corner	
11,843	Leominster	
	Donations	
0	Support Group/District Start Ups	
200	Restricted	
	Welfare	
20	Other	
8,768	Uniform Shop Purchases	
4,806	Badge Account	
	Transfer to Uniform Shop (Net)	
116,498	TOTAL EXPENDITURE	
-3,649	NET RECEIPTS / (EXPENDITURE) FOR YEAR	

SOUTH MARCHES DISTRICT SCOUT COUNCIL

£

29497

0

4659

0

406

356

15367

334

4979

216

0

2990

12172

1591

-100

0

0

149

1131

1000

74747

36651

SOUTH MARCHES DISTRICT SCOUT COUNCIL

2,020 **ACCOUNTS AND PAYMENTS SUMMARY**

£		£
112,849	Total receipts for year	
(116,498)	Total payments for year	
(3,649)	Net receipts / (expenditure) for year	

0 **Depreciation of fixed assets**

0

347,777 **Balance brought forward**

418 **Badge Stock Adjustment**

5,183 **Uniform Stock**

286,000 **Insurance Valuation Leominster**

635,729

STATEMENT OF ASSETS AND LIABILITIES

520,000 **Fixed Assets - Freehold and buildings**

Current Assets

50	Cash in hand	50
93,448	Bank accounts - Unrestricted	134106
108	Bank accounts - Restricted	5308
9,030	Bank accounts designated	

292 **Debtors**

7,618 **Stock Badges**

5,183 **Stock Uniform**

635,729

BANK BALANCES

2,639	Badges
40,169	District
6,373	Explorers
980	Network
1,191	District Cub Scout Activities
47,629	Gang Show
1,503	Uniform Account
1,118	District Beaver Activities Section

SOUTH MARCHES DISTRICT SCOUT COUNCIL

984	District Scout Activities Section	
102,586		
	Designated Accounts:	
2,252	Burghill Scout Group	0
6,778	Bromyard Scout Group	0

SOUTH MARCHES DISTRICT SCOUT COUNCIL

£

111398

-74747

36651

0

344,128

124

4240

286000

671143

520000

139464

115

7324

4240

671143

3409

90343

6715

1210

805

33085

2101

1118

SOUTH MARCHES DISTRICT SCOUT COUNCIL

628

139414

0

**Independent Examiner's Report to the Trustees of the
SOUTH MARCHES DISTRICT SCOUT COUNCIL (Registered Charity Number
521368)**

I report on the accounts of the Group/District/County/Area for the year ended 31st March 2021 which comprise the Statement of Financial Activities, the Balance Sheet and related notes set out on pages 1 to 4

This report is made solely to the trustees in accordance with Section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees for my examination work.

Respective responsibilities of Trustees and Examiner

The Group's/District's trustees are responsible for the preparation of the accounts. They consider that an audit is not required for this year (under Section 144 of the Charities Act 2011 (the Charities Act)) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts (under Section 145 of the Charities Act);
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under Section 145(5)(b) of the Charities 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 Commissioners. An examination includes a review of the accounting records kept by the Group/District 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 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 my examination, no matter has come to my attention (other than that disclosed below *):

1. which gives me reasonable cause to believe that in, any material respect, the requirements
 - to keep accounting records in accordance with Section 130 of the Charities Act ;
 - and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

* Please delete the words in the brackets if they do not apply

Name: Simon Smith

Qualification: FCCA

Address: 4 Judges Close, Hereford HR1 2TW

Date: 19th May 2021