

# REDDITCH DISTRICT SCOUT COUNCIL

England & Wales · Charity number 524636

## Details

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Other names	REDDITCH BOY SCOUTS LOCAL ASSOCIATION, REDDITCH DISTRICT SCOUT COUNCIL
Status	Registered
Legal form	Other
Registered	1962-11-07
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	1109 Evesham Road Astwood Bank Redditch B96 6EB
Phone	01527892594
Email	<a href="mailto:peter_nash@me.com">peter_nash@me.com</a>
Website	<a href="http://www.redditchscouts.org.uk">www.redditchscouts.org.uk</a>

## Activities

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**Objects:** PURPOSES OF THE REDDITCH BOY SCOUTS LOCAL ASSOCIATION.

**Activities:** Act as a body which co-ordinates the Scout Association's youth work in the Redditch District. Provided help and back-up to Beavers, Cubs, Scouts and Explorer in the district.

## Classification

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- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Acts As An Umbrella Or Resource Body
- **What:** Education/training, Arts/culture/heritage/science, Amateur Sport, Environment/conservation/heritage
- **Who:** Children/young People, People With Disabilities, The General Public/mankind

## Geography

- **Area of benefit:** REDDITCH AND DISTRICT
- Worcestershire

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£31,470	£26,912	-	-
2024-03-31	£30,848	£29,352	-	-
2023-03-31	£45,325	£45,199	-	-
2022-03-31	£40,580	£22,854	-	-
2021-03-31	£36,355	£22,568	-	-

## Trustees

Name	Role	Appointed
<b>PETER NASH</b>	Chair	
Andrew Michael Bennett		2023-09-25
Graham John Penny		2013-10-04
JONATHAN PETER PAYNE		2013-10-04
Kayleigh Sterland-Smith		2018-01-16
NIGEL RICHARD SPENCER		2023-09-25
Robert Andrew Farrington		2023-09-25
Veronica Qing T Hart		2024-11-30

**REDDITCH DISTRICT SCOUT COUNCIL**

England & Wales - Charity number 524636

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# Accounts

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# Redditch District Trustee Board Trustees Report

For the Year Ended 31st March 2025

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

The District Trustee Board consists of Trustees to undertake the management of the Charity. The Board meet regularly with a minimum of five meetings per annum. The day-to-day management is with the District Chair in conjunction with the District Lead Volunteer team.

## Principal activities

The purpose of the Charity is the provision of Scouting groups for young people of all ages plus adults.

## Trustees

The trustees who served during the year were as follows: -

P Nash (Chair)	A Bennet
J Payne (District Commissioner team).	N Spencer
K Sterland-Smith (District Treasurer)	R Farrington
S Harffey (District Secretary)	G Penny
V Hart	

Through careful management, the organisation is financially viable. The majority of income is obtained from membership and fund-raising events.

## Public Benefit

The trustees have referred to the guidance contained in the Charity Commissions General Guidance on public benefit, when reviewing the charitable aims and objectives, and in planning future activities. The trustees have considered how planned activities will contribute to the aims and objectives set.

## Organisational Structure

District Trustee Board  
|  
Scout Groups  
|  
Volunteers

## Risk Management

Major risks have been identified and have mitigation procedures in place. Risks are reviewed periodically and there is an annual review of the level of funding that is necessary to cover potential risks.

## Financial Review and Developments

The Trustee Board has met five times throughout the year to conduct the business of Scouting in Redditch.

Overall, the Charity made a surplus of £4558 during 2024/25. The main reasons for the surplus were loan repayments from Groups and Grants. The District successfully spent the District subscriptions on planned District activities. The District Scout Shop made a surplus of £850

There is an opportunity for Groups within the District to apply for a grant or loan for the future investment in Scouting, usually related to property. During the year the Trustees created two new funds for Groups to apply for assistance, relating to International Scouting activities and for Individual hardship needs.

There are currently two loans outstanding from 1st Matchborough, relating to roof repairs in 2007 and heating repairs in 2015, and to 11th Redditch Scout Group, for an extension to their headquarters.

The trustees have identified the activities and achievements of the District and these are largely contained in the reports of the Board Chairman and Lead Volunteer. They include: -

- Safety in Scouting
- Supporting the development of Network Scouting
- Successful new leader recruitment events
- Maintaining the District property and equipment
- Maintaining the viability of all the Groups in the District
- Promotional activity to increase participation in the Scouting movement at a local level
- Development of the conservation land at Astwood Bank

## District Reserves

The District policy on reserves is to hold sufficient reserves to continue the charitable activities of the District, should income and fundraising activities fall short. The Board-Trustees consider that the District should hold a minimum sum equivalent to 12 months running costs. General Funds held on the 31st of March 2025 were £157 027, which exceeds the minimum requirement, and this provides an opportunity for the District to support one-off initiatives relating to the future investment of Scouting in Redditch.

The Charity holds sufficient reserves in the bank account and a 7-day investment account at the Scout Association, so that funds are available, as required, to pay expenditure and support developments. A minimum funding equivalent of two month's expenditure has been identified as a suitable cash reserve.

Reserves not required in the short or medium term have been invested. As at 31st March 2025, £63402 was held in the CAF Charity Account. In addition, £35641 is held in Barclays Community Account.

Charity law requires the trustees to prepare financial statements for each financial year that provide a true and fair view of the state of affairs of the Charity, and of the

surplus or deficit of the Charity for that period. In preparing the financial statements the trustees have: -

- selected suitable accounting policies and then applied them consistently;
- made judgements and estimates that are reasonable and prudent;
- declared and explained any material departures in the financial statements; and
- prepared the financial statements on the going concern basis.

The Board decided at their meeting in October that the account headings should be changed to reflect the designated use of monies held by the District. Three new Headings will be introduced Redditch District Building Development Loan Fund (RDBDLF), International Support Fund and Individual Needs Support Fund, these changes are reflected in the accounts for 2024/25.

The trustees have overall responsibility for ensuring that the Charity has appropriate system of controls, financial or otherwise. They are also responsible for keeping proper accounting records which disclose, with reasonable accuracy, at any time the financial position of the Charity. The trustees are also responsible for safeguarding the assets of the Charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees have funding for the current year (2025/26) which will allow the Charity to maintain the current activities.

District Thanks

The trustees would like to offer their thanks to all Volunteers and District Officers, for their contribution and hard work during the year, and also for their experience and skills which they willingly give to Scouting in the District.



On behalf of the Trustees

Peter Nash  
Chair of the Trustees  
June 2025

**REDDITCH DISTRICT SCOUT COUNCIL**

**STATEMENT OF FINANCIAL ACTIVITIES**

**(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)**

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

	Notes	Unrestricted Funds £	Restricted Funds £	2025 Total £	2024 Total £
<b>Incoming Resources:</b>					
Subscriptions		4,526	21,981	26,507	24,311
Rent		0	0	0	990
Donations		0	0	0	37
Loan Repayments		3,913	0	3,913	3,913
Interest - General		200	0	200	415
Jamboree Fundraising		0	0	0	398
Profit from Scout Shop		850	0	850	784
<b>TOTAL INCOME</b>		<b>9,489</b>	<b>21,981</b>	<b>31,470</b>	<b>30,848</b>
<b>Outgoing Resources</b>					
Direct Charitable	2	415	24,566	24,981	27,897
Management & Administration	3	1,931	0	1,931	1,455
<b>TOTAL EXPENDITURE</b>		<b>2,346</b>	<b>24,566</b>	<b>26,912</b>	<b>29,352</b>
<b>SURPLUS/ - DEFICIT FOR THE YEAR</b>		<b>7,143</b>	<b>-2,585</b>	<b>4,558</b>	<b>1,496</b>

**REDDITCH DISTRICT SCOUT COUNCIL**

**BALANCE SHEET AS AT 31st MARCH 2025**

	Notes	2025		2024	
		£	£	£	£
<b>Fixed Assets:</b>					
<b>Tangible Assets:</b>					
Astwood Bank Land			18,763		18,348
<b>Current Assets:</b>					
<b><i>District Cash and Bank Balances</i></b>					
CAF Current Account		63,402		63,262	
Barclays Community Account		35,641		54,843	
Unit Trusts		356		356	
BARCLAYS - Cubs		9,275		6,937	
BARCLAYS - Beavers		7,002		2,707	
BARCLAYS - Shop		6,446		6,080	
BARCLAYS - Scouts		52		52	
BARCLAYS - Explorers		0		100	
BARCLAYS - Network		0		1	
Redditch District Explorers	11	7,425		7,425	
Redditch District Scout Active Support	11	1,186		1,186	
Redditch District Scouts	11	552		552	
Loans to Groups Outstanding		16,681		19,799	
		<u>148,018</u>		<u>163,300</u>	
<b>Debtors</b>	4	3,950		2,654	
<b>Payments in Advance</b>	5	25,520		21,981	
<b>Stock</b>	6	<u>4,309</u>	181,796	<u>4,125</u>	192,060
<b>Liabilities:</b>					
<b>Creditors</b>	7		0		-14,441
<b>Receipts in Advance</b>	8		0		-100
<b><i>Funds held in trust</i></b>					
From closed group to support future new Groups		-3,606		-3,606	
Greenlands Service Charge		<u>-10,805</u>		<u>-10,880</u>	
			-14,411		-14,486
<b>NET ASSETS</b>			<u><b>186,148</b></u>		<u><b>181,381</b></u>
<b>DISTRICT FUNDS:</b>					
	9				
General Funds			157,027		152,185
Restricted Funds - Redditch District Building Development Fund			29,121		29,196
<b>TOTAL FUNDS</b>			<u><b>186,148</b></u>		<u><b>181,381</b></u>

Approved by the Board of Trustees on  
and signed on their behalf by:

**Peter Nash**  
**Chair of Trustees**

## REDDITCH DISTRICT SCOUT COUNCIL

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st MARCH 2025

#### 1. ACCOUNTING POLICIES:

##### a) Basis of Preparation of Accounts:

The financial statements are prepared under the historical cost convention and include the results of the Charity's operations, all of which are continuing. The accruals concept has been applied so that income and expenditure are recognised as they are earned and incurred by the Charity.

The financial statements have been prepared in accordance with the Statement of Recommended Practice for accounting for Charities.

##### b) Taxation:

Redditch District Scout Council is registered with the Charity Commission and under the provisions of Section 505 Income and Corporation Taxes Act 1988 is exempt from liability to taxation.

Redditch District Scout Council - Charity Number 524636

##### c) Income:

Voluntary income donations are accounted for as received by the Charity.

##### d) Value Added Tax:

Value Added Tax is not recoverable by the Charity and as such is included in the relevant cost in the Income and Expenditure statements.

#### 2) DIRECT CHARITABLE EXPENDITURE:

	Unrestricted £	Restricted £	2025 Total £	2024 Total £
Subs Headquarters	0	21,981	21,981	19,933
Jamboree	0	0	0	6,834
Rent	0	75	75	300
Upgrading Astwood Bank Land	415	0	415	830
Grant funded improvements	0	2,510	2,510	0
	<u>415</u>	<u>24,566</u>	<u>24,981</u>	<u>27,897</u>

**3) MANAGEMENT AND ADMINISTRATION OF THE CHARITY:**

	Unrestricted £	Restricted £	Total £	2024 Total £
Admin Expenses	968	0	968	162
Lottery Fee	20	0	20	20
MPLC Licence	218	0	218	199
District Commissioner Expenses	73	0	73	953
District Development	0	0	0	69
Volunteer Insurance	52	0	52	52
Storage Insurance	600	0	600	0
	<u>1,931</u>	<u>0</u>	<u>1,931</u>	<u>1,455</u>

**4) DEBTORS:**

	Unrestricted £	Restricted £	Total £	2024 Total £
Amounts outstanding from groups	1,020	0	1,020	1,604
Subscriptions	2,930	0	2,930	1,050
	<u>3,950</u>	<u>0</u>	<u>3,950</u>	<u>2,654</u>

**5) PAYMENTS IN ADVANCE:**

	Unrestricted £	Restricted £	Total £	2024 Total £
HQ & County Subscriptions	25,520	0	25,520	21,981

**6) STOCK**

The stock consists of items held in the District Scout Shop which is valued at cost price.

**7) CREDITORS:**

	Unrestricted £	Restricted £	Total £	2024 Total £
Monies held on behalf of Royal Enfield	0	0	0	7,487
Monies held on behalf of Astwood Bank	0	0	0	4,934
Ground Rent to RBC	0	0	0	75
Small Lotteries Licence	0	0	0	20
Group expenses	0	0	0	1,925
	<u>0</u>	<u>0</u>	<u>0</u>	<u>14,441</u>

**8) RECEIPTS IN ADVANCE:**

	Unrestricted £	Restricted £	Total £	2024 Total £
Donations for gift	0	0	0	100

**9) FUND BALANCES:**

The fund balances as held at 31st March 2025 were for the following purposes

	Unrestricted £	Restricted £	Total £	2024 Total £
General	117,533	0	117,533	80,990
Capital	39,494	0	39,494	71,195
Trust Funds	0	14,411	14,411	14,486
Gang Show	0	14,710	14,710	14,710
	<u>157,027</u>	<u>29,121</u>	<u>186,148</u>	<u>181,381</u>

General reserves include balances held in District bank accounts but not Groups.

**10) BANK BALANCES IN LOCAL GROUPS:**

Local Groups held the following cash and bank at the end of their financial year:-

	2025	2024
	£	£
Astwood Bank	13,208	35,081
Church Hill	359	359
1st Matchborough	23,867	23,867
1st Redditch	4,213	4,213
Explorers	12,254	8,231
11th Redditch	20,093	17,601
Royal Enfield	14,153	14,153
<b>TOTAL</b>	<b>88,147</b>	<b>103,506</b>

Where information was not received, prior year balances have been used.

**11) DISTRICT BALANCES:**

In the absence of actual figures, the prior year figures have been used as a best estimate.

**12) TRUSTEES:**

No trustees received an income from the Charity.

Trustees' expenses were reimbursed.

**13) CONTROLLING PARTIES:**

The Charity is under control of its trustees.

**REDDITCH DISTRICT SCOUT COUNCIL**

**INCOME AND EXPENDITURE ACCOUNT**

**FOR THE YEAR ENDING 31st MARCH 2025**

Notes	Unrestricted Funds £	Restricted Funds £	2025 Total £	2024 Total £
<b>Incoming resources:</b>				
Subscriptions	4,526	21,981	26,507	24,311
Rent	0	0	0	990
Donations	0	0	0	0
Jamboree Fundraising	0	0	0	37
Loan Repayments	3,913	0	3,913	3,913
Interest - General	200	0	200	415
Grants	0	0	0	0
Profit from Scout Shop	850	0	850	784
<b>TOTAL INCOME</b>	<b>9,489</b>	<b>21,981</b>	<b>31,470</b>	<b>30,848</b>
<b>Outgoing resources:</b>				
Subs Headquarters	0	21,981	21,981	19,933
Jamboree	0	0	0	6,834
Training	0	0	0	0
Rent	0	75	75	300
MPLC Licence	218	0	218	199
Upgrading Astwood Bank Land	415	0	415	830
District Commissioner Expenses	73	0	73	953
District Development	0	0	0	69
Grant expenses	0	2,510	2,510	0
Admin Expenses	968	0	968	162
Lottery Fee	20	0	20	20
Volunteer Insurance	52	0	52	52
Storage Insurance	600	0	600	0
AGM Expenses	0	0	0	0
<b>TOTAL EXPENDITURE</b>	<b>2,346</b>	<b>24,566</b>	<b>26,912</b>	<b>29,352</b>
<b>SURPLUS/- DEFICIT FOR THE YEAR</b>	<b>7,143</b>	<b>-2,585</b>	<b>4,558</b>	<b>1,496</b>

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

I report on the accounts of the Charity for the period ending 31<sup>st</sup> March 2025, which are set out on the following pages.

### **RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER**

As the Trustees you are responsible for the preparation of the accounts; you consider that the audit requirements of Section 43(2) of the Charities Act 1993 (the Act) does not apply. It is my Responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under Section 43(7) (b) of the act, 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. As examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanation from you as Trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

### **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
  - a. to keep accounting records in accordance with Section 41 of the Act and
  - b. to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 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
- 3) which gives me reasonable cause to believe that in any material respect the accounting rules of Redditch District Scout Council have not been met.



Paul Edward Field      13<sup>th</sup> July 2025

**REDDITCH DISTRICT SCOUT COUNCIL**

England & Wales - Charity number 524636

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# Accounts

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# Redditch District Trustee Board

## Trustees Report

For the Year Ended 31st March 2024

The trustees present their report and the financial statements for the year ended 31st March 2024.

The District Trustee Board consists of Trustees to undertake the management of the Charity. The Board meet regularly with a minimum of five meetings per annum. The day-to-day management is with the District Chair in conjunction with the District Commissioner team.

### Principal activities

The purpose of the Charity is the provision of Scouting groups for young people of all ages plus adults.

### Trustees

The trustees who served during the year were as follows: -

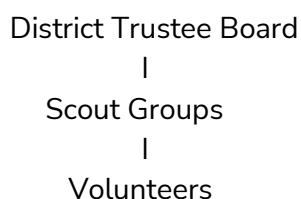
P Nash (Chair)	A Bennet
J Payne (District Commissioner team)	A Pinder
S Harffey (District Secretary)	B Parker
K Sterland-Smith (District Treasurer)	G Penny
S Watkiss	S Summers
A Cockram	N Spencer

Through careful management, the organisation is financially viable. The majority of income is obtained from membership and fund-raising events.

### Public Benefit

The trustees have referred to the guidance contained in the Charity Commissions General Guidance on public benefit, when reviewing the charitable aims and objectives, and in planning future activities. The trustees have considered how planned activities will contribute to the aims and objectives set.

### Organisational Structure



## **Risk Management**

Major risks have been identified and have mitigation procedures in place. Risks are reviewed periodically and there is an annual review of the level of funding that is necessary to cover potential risks.

## **Financial Review and Developments**

The District Committee has met five times throughout the year to conduct the business of Scouting in Redditch.

Overall, the Charity made a surplus of £1496 during 2023/24. The main reasons for the surplus were loan repayments from Groups and Grants. The District successfully spent the District subscriptions on planned District activities. The District Scout Shop made a surplus of £784

There is an opportunity for Groups within the District to apply for a grant or loan for the future investment in Scouting, usually related to property. During the year the Trustees created two new funds for Groups to apply for assistance, relating to international Scouting activities and for individual hardship needs.

The Trustees gave two grants for Scouting activities, totalling £2400, and assisted one Group whilst they were changing banks.

There are currently two loans outstanding from 1st Matchborough, relating to roof repairs in 2007 and heating repairs in 2015, and to 11th Redditch Scout Group, for an extension to their headquarters.

The trustees have identified the activities and achievements of the District and these are largely contained in the reports of the District Chairman and District Commissioner. They include: -

- Safety in Scouting
- Supporting the development of Network Scouting
- Successful new leader recruitment events
- Maintaining the District property and equipment
- Maintaining the viability of all the Groups in the District
- Promotional activity to increase participation in the Scouting movement at a local level
- Development of the conservation land at Astwood Bank

## **District Reserves**

The District policy on reserves is to hold sufficient reserves to continue the charitable activities of the District, should income and fundraising activities fall short. The District Trustees consider that the District should hold a minimum sum equivalent to 12 months running costs. General Funds held on the 31st of March 2024 were £152,185, which exceeds the minimum requirement, and this provides an opportunity for the District to support one-off initiatives relating to the future investment of Scouting in Redditch.

The Charity holds sufficient reserves in the bank account and a 7-day investment account at the Scout Association, so that funds are available, as required, to pay expenditure and support developments. A minimum funding equivalent of two month's expenditure has been identified as a suitable cash reserve.

Reserves not required in the short or medium term have been invested. As at 31st March 2024, £63,262 was held in the CAF Charity Account. In addition, £54,843 is held in Barclays Community Account

Charity law requires the trustees to prepare financial statements for each financial year that provide a true and fair view of the state of affairs of the Charity, and of the surplus or deficit of the Charity for that period. In preparing the financial statements the trustees have: -

- selected suitable accounting policies and then applied them consistently;
- made judgements and estimates that are reasonable and prudent;
- declared and explained any material departures in the financial statements; and
- prepared the financial statements on the going concern basis.

The trustees have overall responsibility for ensuring that the Charity has appropriate system of controls, financial or otherwise. They are also responsible for keeping proper accounting records which disclose, with reasonable accuracy, at any time the financial position of the Charity. The trustees are also responsible for safeguarding the assets of the Charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees have funding for the current year (2024/25) which will allow the Charity to maintain the current activities.

### **District Thanks**

The trustees would like to offer their thanks to all Scouters and District Officers, for their contribution and hard work during the challenging circumstances during the period of appointing the new District Commissioner team, and also for their experience and skills which they willingly give to Scouting in the District.

On behalf of the Trustees



Peter Nash  
Chair of the Trustees  
June 2024

**REDDITCH DISTRICT SCOUT COUNCIL**

**STATEMENT OF FINANCIAL ACTIVITIES**

**(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)**

**FOR THE YEAR ENDED 31st MARCH 2024**

	Notes	Unrestricted Funds £	Restricted Funds £	2024 Total £	2023 Total £
<b>Incoming Resources:</b>					
Subscriptions		4,378	19,933	24,311	18,977
Rent		0	990	990	990
Camping Fees		0	0	0	20
Donations		37	0	37	127
Loan Repayments		3,913	0	3,913	3,913
Interest - General		415	0	415	53
Jamboree Fundraising		0	398	398	21,009
Profit from Scout Shop		784	0	784	236
<b>TOTAL INCOME</b>		<b>9,527</b>	<b>21,321</b>	<b>30,848</b>	<b>45,325</b>
<b>Outgoing Resources</b>					
Direct Charitable	2	830	27,067	27,897	42,825
Management & Administration	3	1,455	0	1,455	2,374
<b>TOTAL EXPENDITURE</b>		<b>2,285</b>	<b>27,067</b>	<b>29,352</b>	<b>45,199</b>
<b>SURPLUS/ - DEFICIT FOR THE YEAR</b>		<b>7,242</b>	<b>-5,747</b>	<b>1,496</b>	<b>126</b>

**REDDITCH DISTRICT SCOUT COUNCIL****BALANCE SHEET AS AT 31st MARCH 2024**

	Notes	2024		2023	
		£	£	£	£
<b>Fixed Assets:</b>					
<b>Tangible Assets:</b>					
Astwood Bank Land			18,348		17,518
<b>Current Assets:</b>					
<b>District Cash and Bank Balances</b>					
CAF Current Account		63,262		13,263	
Barclays Community Account		54,843		16,729	
Unit Trusts		356		31,957	
7 Day Account - General		0		28,000	
7 Day Account - Gang Show		0		14,750	
BARCLAYS - Cubs		6,937		6,422	
BARCLAYS - Beavers		2,707		761	
BARCLAYS - Shop		6,080		4,443	
BARCLAYS - Scouts		52		52	
BARCLAYS - Explorers		100		100	
BARCLAYS - Network		1		0	
Redditch District Explorers	11	7,425		7,425	
Redditch District Scout Active Support	11	1,186		1,186	
Redditch District Scouts	11	552		552	
Loans to Groups Outstanding		19,799		22,811	
		<u>163,300</u>		<u>148,451</u>	
<b>Debtors</b>	4	2,654		4,673	
<b>Payments in Advance</b>	5	21,981		19,933	
<b>Stock</b>	6	<u>4,125</u>	192,060	<u>5,283</u>	178,340
<b>Liabilities:</b>					
<b>Creditors</b>	7		-14,441		-1,943
<b>Receipts in Advance</b>	8		-100		-1,000
<b>Funds held in trust</b>					
From closed group to support future new Groups		-3,606		-3,606	
Greenlands Service Charge		<u>-10,880</u>		<u>-10,190</u>	
			-14,486		-13,796
<b>NET ASSETS</b>			<u><b>181,381</b></u>		<u><b>179,120</b></u>
<b>DISTRICT FUNDS:</b>					
	9				
General Funds			152,185		145,870
Restricted Funds			29,196		33,250
<b>TOTAL FUNDS</b>			<u><b>181,381</b></u>		<u><b>179,120</b></u>

Approved by the Board of Trustees on  
and signed on their behalf by:

**Peter Nash**  
Chair of Trustees

## REDDITCH DISTRICT SCOUT COUNCIL

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st MARCH 2024

#### 1. ACCOUNTING POLICIES:

##### a) Basis of Preparation of Accounts:

The financial statements are prepared under the historical cost convention and include the results of the Charity's operations, all of which are continuing. The accruals concept has been applied so that income and expenditure are recognised as they are earned and incurred by the Charity.

The financial statements have been prepared in accordance with the Statement of Recommended Practice for accounting for Charities.

##### b) Taxation:

Redditch District Scout Council is registered with the Charity Commission and under the provisions of Section 505 Income and Corporation Taxes Act 1988 is exempt from liability to taxation.

Redditch District Scout Council - Charity Number 524636

##### c) Income:

Voluntary income donations are accounted for as received by the Charity.

##### d) Value Added Tax:

Value Added Tax is not recoverable by the Charity and as such is included in the relevant cost in the Income and Expenditure statements.

#### 2) DIRECT CHARITABLE EXPENDITURE:

	Unrestricted £	Restricted £	2024 Total £	2023 Total £
Subs Headquarters	0	19,933	19,933	17,252
Jamboree	0	6,834	6,834	22,740
Training	0	0	0	180
Rent	0	300	300	300
Remembrance Day Wreath	0	0	0	25
Upgrading Astwood Bank Land	830	0	830	2,329
	<u>830</u>	<u>27,067</u>	<u>27,897</u>	<u>42,825</u>

### 3) MANAGEMENT AND ADMINISTRATION OF THE CHARITY:

	Unrestricted £	Restricted £	Total £	2023 Total £
Admin Expenses	162	0	162	375
Lottery Fee	20	0	20	20
MPLC Licence	199	0	199	181
District Commissioner Expenses	953	0	953	1,677
District Development	69	0	69	0
Volunteer Insurance	52	0	52	0
AGM Expenses	0	0	0	122
	<u>1,455</u>	<u>0</u>	<u>1,455</u>	<u>2,374</u>

### 4) DEBTORS:

	Unrestricted £	Restricted £	Total £	2023 Total £
Amounts outstanding from groups	1,604	0	1,604	1,495
Subscriptions	1,050	0	1,050	3,178
	<u>2,654</u>	<u>0</u>	<u>2,654</u>	<u>4,673</u>

### 5) PAYMENTS IN ADVANCE:

	Unrestricted £	Restricted £	Total £	2023 Total £
HQ & County Subscriptions	<u>21,981</u>	<u>0</u>	<u>21,981</u>	<u>19,933</u>

### 6) STOCK

The stock consists of items held in the District Scout Shop which is valued at cost price.

### 7) CREDITORS:

	Unrestricted £	Restricted £	Total £	2023 Total £
Monies held on behalf of Royal Enfield	0	7,487	7,487	0
Monies held on behalf of Astwood Bank	0	4,934	4,934	0
Ground Rent to RBC	75	0	75	75
Small Lotteries Licence	20	0	20	1,868
Group expenses	1,925	0	1,925	0
	<u>2,020</u>	<u>12,421</u>	<u>14,441</u>	<u>1,943</u>

### 8) RECEIPTS IN ADVANCE:

	Unrestricted £	Restricted £	Total £	2023 Total £
Donations for gift	<u>100</u>	<u>0</u>	<u>100</u>	<u>1,000</u>

### 9) FUND BALANCES:

The fund balances as held at 31st March 2024 were for the following purposes

	Unrestricted £	Restricted £	Total £	2023 Total £
General	80,990	0	80,990	74,774
Capital	71,195	0	71,195	71,095
Trust Funds	0	14,486	14,486	13,796
Gang Show	0	14,710	14,710	14,710
International	0	0	0	4,744
	<u>152,185</u>	<u>29,196</u>	<u>181,381</u>	<u>179,120</u>

General reserves include balances held in District bank accounts but not Groups.

**10) BANK BALANCES IN LOCAL GROUPS:**

Local Groups held the following cash and bank at the end of their financial year:-

	2024	2023
	£	£
Astwood Bank	35,081	4,930
Church Hill	359	8,559
Crabbs Cross	0	11,410
1st Matchborough	23,867	23,867
1st Redditch	4,213	4,342
Explorers	8,231	9,697
11th Redditch	17,601	15,076
Royal Enfield	14,153	11,739
<b>TOTAL</b>	<b>103,506</b>	<b>89,620</b>

Where information was not received, prior year balances have been used. Crabbs Cross is now a closed group.

**11) DISTRICT BALANCES:**

In the absence of actual figures, the prior year figures have been used as a best estimate.

**12) TRUSTEES:**

No trustees received an income from the Charity.

Trustees' expenses were reimbursed.

**13) CONTROLLING PARTIES:**

The Charity is under control of its trustees.

**REDDITCH DISTRICT SCOUT COUNCIL**

**INCOME AND EXPENDITURE ACCOUNT**

**FOR THE YEAR ENDING 31st MARCH 2024**

Notes	Unrestricted Funds £	Restricted Funds £	2024 Total £	2023 Total £
<b>Incoming resources:</b>				
Subscriptions	4,378	19,933	24,311	18,977
Rent	0	990	990	990
Camping Fees	0	0	0	20
Donations	37	0	37	127
Jamboree Fundraising	0	398	398	21,009
Loan Repayments	3,913	0	3,913	3,913
Interest - General	415	0	415	53
Profit from Scout Shop	784	0	784	236
<b>TOTAL INCOME</b>	<b>9,527</b>	<b>21,321</b>	<b>30,848</b>	<b>45,325</b>
<b>Outgoing resources:</b>				
Subs Headquarters	0	19,933	19,933	17,252
Jamboree	0	6,834	6,834	22,740
Training	0	0	0	180
Rent	0	300	300	300
MPLC Licence	199	0	199	181
Remembrance Day Wreath	0	0	0	25
Upgrading Astwood Bank Land	830	0	830	2,329
District Commissioner Expenses	953	0	953	1,677
District Development	69	0	69	0
Admin Expenses	162	0	162	375
Lottery Fee	20	0	20	20
Volunteer Insurance	52	0	52	0
AGM Expenses	0	0	0	122
<b>TOTAL EXPENDITURE</b>	<b>2,285</b>	<b>27,067</b>	<b>29,352</b>	<b>45,199</b>
<b>SURPLUS/- DEFICIT FOR THE YEAR</b>	<b>7,242</b>	<b>-5,747</b>	<b>1,496</b>	<b>126</b>

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

I report on the accounts of the Charity for the period ending 31<sup>st</sup> March 2024, which are set out on the following pages.

### **RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER**

As the Trustees you are responsible for the preparation of the accounts; you consider that the audit requirements of Section 43(2) of the Charities Act 1993 (the Act) does not apply. It is my Responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under Section 43(7) (b) of the act, 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. As examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanation from you as Trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

### **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
  - a. to keep accounting records in accordance with Section 41 of the Act and
  - b. to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Acthave 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
- 3) which gives me reasonable cause to believe that in any material respect the accounting rules of Redditch District Scout Council have not been met.

Paul Edward Field  
29th June 2024

**REDDITCH DISTRICT SCOUT COUNCIL**

England & Wales - Charity number 524636

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# Accounts

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# Redditch District Scout Council Trustees Report

## For the Year Ended 31st March 2023

The trustees present their report and the financial statements for the year ended 31st March 2023.

The District Committee consists of Trustees to undertake the management of the Charity. The Committee meet regularly with a minimum of five meetings per annum. The day-to-day management is with the District Chair in conjunction with the District Commissioner.

### Principal activities

The purpose of the Charity is the provision of Scouting groups for young people of all ages plus adults.

### Trustees

The trustees who served during the year were as follows: -

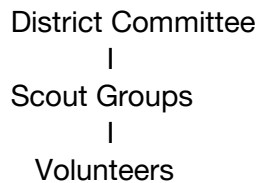
P Nash (Chair)	J Payne	A Bennet
M McAuliffe (District Commissioner)	A Pinder	N Spencer
S Harfey (District Minute Secretary)	H Sargent	B Parker
K Sterland-Smith (District Treasurer)	G Penny	
S Watkiss	S Summers	
D Cockram	A Cockram	
J Ingleby	L Mowatt	

Through careful management, the organisation is financially viable. The majority of income is obtained from membership and fund-raising events.

### Public benefit

The trustees have referred to the guidance contained in the Charity Commissions General Guidance on public benefit when reviewing the charitable aims and objectives and in planning future activities. The trustees have considered how planned activities will contribute to the aims and objectives set.

### Organisational structure



## **Risk Management**

All major risks have been identified and have procedures in place. Risks are reviewed periodically. There is an annual review of the level of funding that is necessary to cover potential risks.

## **Financial Review and developments**

The District Committee has met five times through the year to conduct the business of scouting in Redditch (once by Zoom virtual communication). It appointed a Network Commissioner to promote a programme for the 18 -25 age group, and a Youth Commissioner to develop and report on the 8- 18 age range.

Overall the Charity made a surplus of £ 126 during 2022/23. The main reasons for the surplus were loan repayments from Groups and Grants. The District successfully spent the District subscriptions on planned District activities. The District Scout Shop made a surplus of £236

There is an opportunity for District Groups to apply for a grant or loan for the future investment in scouting, usually related to property. There are currently two loans outstanding from 1st Matchborough relating to roof repairs in 2007 and heating repairs in 2015, and to 11th Redditch Scout Group, for an extension to their headquarters.

The trustees have identified the activities and achievements of the District and these are largely contained in the reports of the District Chairman and District Commissioner. They include: -

- Safety in Scouting
- Supporting the development of Network Scouting
- Successful recruitment of new leader events
- Maintaining the District property and equipment
- Maintaining the viability of all the District Groups
- Promotional activity to increase participation in the Scouting movement at a local level
- Development of the conservation land at Astwood Bank

## **District Reserves**

The District policy on reserves is to hold sufficient reserves to continue the charitable activities of the District, should income and fundraising activities fall short. The District Committee considers that the District should hold a minimum sum equivalent to 12 months running costs. General

Funds held at 31st March 2023 were £ 145,870 which exceeds the minimum requirement, and this provides an opportunity for the District to support one off initiatives relating to the future investment scouting in Redditch.

The Charity holds sufficient reserves in the bank account and a 7-day investment account at the Scout Association so that funds are available, as required, to pay expenditure and support developments. A minimum funding equivalent to two months expenditure has been identified as a cash reserve.

Reserves not required in the short or medium term have been invested through Cazenove Capital Management. As at 31st March 2023, £ 31,957 was held in the Income Trust for Charities Income Units. In addition, £28,000 is held in a 7-day short term investment account for the Scout Association.

Charity law requires the trustees to prepare financial statements for each financial year that provide a true and fair view of the state of affairs of the Charity and of the surplus or deficit of the Charity for that period. In preparing the financial statements the trustees have: -

- selected suitable accounting policies and then applied them consistently;
- made judgements and estimates that are reasonable and prudent;
- declared and explained any material departures in the financial statements; and
- prepared the financial statements on the going concern basis.

The trustees have overall responsibility for ensuring that the Charity has appropriate system of controls, financial or otherwise. They are also responsible for keeping proper accounting records which disclose, with reasonable accuracy, at any time the financial position of the Charity. The trustees are also responsible for safeguarding the assets of the Charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees have funding for the current year (2023/24) which will allow the Charity to maintain the current activities.

### **District Thanks**

The trustees would like to offer their thanks to all Scouters and District Officers for their contribution and hard work during the very challenging circumstances in the wake Covid 19 pandemic, and their experience and skills which they willingly give to Scouting in the District.



On behalf of the Trustees

Peter Nash  
Chair of the Trustees  
17th September 2023

**REDDITCH DISTRICT SCOUT COUNCIL**

**STATEMENT OF FINANCIAL ACTIVITIES**

**(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)**

**FOR THE YEAR ENDED 31st MARCH 2023**

	Notes	Unrestricted Funds £	Restricted Funds £	2023 Total £	2022 Total £
<b>Incoming Resources:</b>					
Subscriptions		1,726	17,252	18,977	14,640
Rent		0	990	990	990
Camping Fees		20	0	20	50
Donations		127	0	127	0
Loan Repayments		3,913	0	3,913	3,913
Interest - General		53	0	53	49
Jamboree Fundraising		0	21,009	21,009	10,074
Grants		0	0	0	10,096
Profit from Scout Shop		236	0	236	768
<b>TOTAL INCOME</b>		<b>6,075</b>	<b>39,251</b>	<b>45,325</b>	<b>40,580</b>
<b>Outgoing Resources</b>					
Direct Charitable	2	2,354	40,471	42,825	21,613
Management & Administration	3	2,374	0	2,374	1,241
<b>TOTAL EXPENDITURE</b>		<b>4,728</b>	<b>40,471</b>	<b>45,199</b>	<b>22,854</b>
<b>SURPLUS/ - DEFICIT FOR THE YEAR</b>		<b>1,347</b>	<b>-1,221</b>	<b>126</b>	<b>17,726</b>

**REDDITCH DISTRICT SCOUT COUNCIL****BALANCE SHEET AS AT 31st MARCH 2023**

	Notes	2023		2022	
		£	£	£	£
<b>Fixed Assets:</b>					
<b>Tangible Assets:</b>					
Astwood Bank Land			17,518		15,189
<b>Current Assets:</b>					
<b><i>District Cash and Bank Balances</i></b>					
HSBC Current Account		0		4,459	
CAF Current Account		13,263		13,317	
Barclays Community Account		16,729		39,322	
Unit Trusts		31,957		37,429	
7 Day Account - General		28,000		28,000	
7 Day Account - Gang Show		14,750		14,710	
BARCLAYS - Cubs		6,422		5,140	
BARCLAYS - Beavers		761		761	
BARCLAYS - Shop		4,443			
BARCLAYS - Scouts		52			
BARCLAYS - Explorers		100			
Redditch District Beavers		0		0	
Redditch District Cubs		0		0	
Redditch District Explorers	11	7,425		7,425	
Redditch District Scout Active Support	11	1,186		1,186	
Redditch District Scouts	11	552		552	
Loans to Groups Outstanding		<u>22,811</u>		<u>24,627</u>	
		148,451		176,928	
<b>Debtors</b>	4	4,673		3,408	
<b>Payments in Advance</b>	5	19,933			
<b>Stock</b>	6	<u>5,283</u>	178,340	<u>6,323</u>	186,658
<b>Liabilities:</b>					
<b>Creditors</b>	7		-1,943		-1,838
<b>Receipts in Advance</b>	8		-1,000		0
<b><i>Funds held in trust</i></b>					
From closed group to support future new Groups		-3,606		-3,606	
Greenlands Service Charge		<u>-10,190</u>		<u>-9,500</u>	
			-13,796		-13,106
<b>NET ASSETS</b>			<u><b>179,120</b></u>		<u><b>186,903</b></u>
<b>DISTRICT FUNDS:</b>					
General Funds	9		145,870		144,701
Restricted Funds			33,250		42,202
<b>TOTAL FUNDS</b>			<u><b>179,120</b></u>		<u><b>186,903</b></u>

Approved by the Board of Trustees on  
and signed on their behalf by:

**Peter Nash**  
Chair of Trustees

## REDDITCH DISTRICT SCOUT COUNCIL

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st MARCH 2023

#### 1. ACCOUNTING POLICIES:

##### a) Basis of Preparation of Accounts:

The financial statements are prepared under the historical cost convention and include the results of the Charity's operations, all of which are continuing. The accruals concept has been applied so that income and expenditure are recognised as they are earned and incurred by the Charity.

The financial statements have been prepared in accordance with the Statement of Recommended Practice for accounting for Charities.

##### b) Taxation:

Redditch District Scout Council is registered with the Charity Commission and under the provisions of Section 505 Income and Corporation Taxes Act 1988 is exempt from liability to taxation.

Redditch District Scout Council - Charity Number 524636

##### c) Income:

Voluntary income donations are accounted for as received by the Charity.

##### d) Value Added Tax:

Value Added Tax is not recoverable by the Charity and as such is included in the relevant cost in the Income and Expenditure statements.

#### 2) DIRECT CHARITABLE EXPENDITURE:

	Unrestricted £	Restricted £	2023 Total £	2022 Total £
Subs Headquarters	0	17,252	17,252	14,145
Jamboree	0	22,740	22,740	3,600
Training	0	180	180	165
COVID Recovery expenses	0	0	0	811
Rent	0	300	300	300
COVID Group support	0	0	0	2,000
Remembrance Day Wreath	25	0	25	0
Upgrading Astwood Bank Land	2,329	0	2,329	592
	<u>2,354</u>	<u>40,471</u>	<u>42,825</u>	<u>21,613</u>

### 3) MANAGEMENT AND ADMINISTRATION OF THE CHARITY:

	Unrestricted £	Restricted £	Total £	2022 Total £
Admin Expenses	375	0	375	397
Lottery Fee	20	0	20	20
MPLC Licence	181	0	181	156
District Commissioner Expenses	1,677	0	1,677	543
Volunteer Insurance	0	0	0	76
AGM Expenses	122	0	122	50
	<u>2,374</u>	<u>0</u>	<u>2,374</u>	<u>1,241</u>

### 4) DEBTORS:

	Unrestricted £	Restricted £	Total £	2022 Total £
Amounts outstanding from groups	1,495	0	1,495	0
Subscriptions	3,178	0	3,178	3,408
	<u>4,673</u>	<u>0</u>	<u>4,673</u>	<u>3,408</u>

### 5) PAYMENTS IN ADVANCE:

	Unrestricted £	Restricted £	Total £	2022 Total £
HQ & County Subscriptions	19,933	0	19,933	0

### 6) STOCK

The stock consists of items held in the District Scout Shop which is valued at cost price.

### 7) CREDITORS:

	Unrestricted £	Restricted £	Total £	2022 Total £
Ground Rent to RBC	75	0	75	0
District contribution to Jamboree	1,868	0	1,868	0
Group expenses	0	0	0	1,838
	<u>1,943</u>	<u>0</u>	<u>1,943</u>	<u>1,838</u>

### 8) RECEIPTS IN ADVANCE:

	Unrestricted £	Restricted £	Total £	2022 Total £
Grant for Group	1,000	0	1,000	0

### 9) FUND BALANCES:

The fund balances as held at 31st March 2023 were for the following purposes

	Unrestricted £	Restricted £	Total £	2022 Total £
General	74,774	0	74,774	68,134
Capital	71,095	0	71,095	76,567
COVID Recovery	0	0	0	9,189
Trust Funds	0	13,796	13,796	13,106
Gang Show	0	14,710	14,710	14,710
International	0	4,744	4,744	5,197
	<u>145,870</u>	<u>33,250</u>	<u>179,120</u>	<u>186,903</u>

General reserves include balances held in District bank accounts but not Groups.

#### **10) BANK BALANCES IN LOCAL GROUPS:**

Local Groups held the following cash and bank at the end of their financial year:-

	2023	2022
	£	£
Astwood Bank	4,930	3,431
1st Birchensale	0	9,878
Church Hill	8,559	10,873
Crabbs Cross	11,410	10,490
1st Matchborough	23,867	25,203
1st Redditch	4,342	5,116
Explorers	9,697	9,374
11th Redditch	15,076	12,844
Royal Enfield	11,739	0
<b>TOTAL</b>	<b>89,620</b>	<b>87,209</b>

Where information was not received, prior year balances have been used.

#### **11) DISTRICT BALANCES:**

In the absence of actual figures, the prior year figures have been used as a best estimate.

#### **12) TRUSTEES:**

No trustees received an income from the Charity.

Trustees' expenses were reimbursed.

#### **13) CONTROLLING PARTIES:**

The Charity is under control of its trustees.

**REDDITCH DISTRICT SCOUT COUNCIL**

**INCOME AND EXPENDITURE ACCOUNT**

**FOR THE YEAR ENDING 31st MARCH 2023**

Notes	Unrestricted Funds £	Restricted Funds £	2023 Total £	2022 Total £
<b>Incoming resources:</b>				
Subscriptions	1,726	17,252	18,977	14,640
Rent	0	990	990	990
Camping Fees	20	0	20	50
Donations	127	0	127	0
Jamboree Fundraising	0	21,009	21,009	10,074
Loan Repayments	3,913	0	3,913	3,913
Interest - General	53	0	53	49
Grants	0	0	0	10,096
Profit from Scout Shop	236	0	236	768
<b>TOTAL INCOME</b>	<b>6,075</b>	<b>39,251</b>	<b>45,325</b>	<b>40,580</b>
<b>Outgoing resources:</b>				
Subs Headquarters	0	17,252	17,252	14,145
Jamboree	0	22,740	22,740	3,600
Training	0	180	180	165
Rent	0	300	300	300
MPLC Licence	181	0	181	156
COVID grant expenses	0	0	0	811
COVID grant support	0	0	0	2,000
Remembrance Day Wreath	25	0	25	0
Upgrading Astwood Bank Land	2,329	0	2,329	592
District Commissioner Expenses	1,677	0	1,677	543
Admin Expenses	375	0	375	397
Lottery Fee	20	0	20	20
Volunteer Insurance	0	0	0	76
AGM Expenses	122	0	122	50
<b>TOTAL EXPENDITURE</b>	<b>4,728</b>	<b>40,471</b>	<b>45,199</b>	<b>22,854</b>
<b>SURPLUS/- DEFICIT FOR THE YEAR</b>	<b>1,347</b>	<b>-1,221</b>	<b>126</b>	<b>17,726</b>

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

I report on the accounts of the Charity for the period ending 31<sup>st</sup> March 2023, which are set out on the following pages.

### **RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER**

As the Trustees you are responsible for the preparation of the accounts; you consider that the audit requirements of Section 43(2) of the Charities Act 1993 (the Act) does not apply. It is my Responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under Section 43(7) (b) of the act, 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. As examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanation from you as Trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

### **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
  - a. to keep accounting records in accordance with Section 41 of the Act and
  - b. to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 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
- 3) which gives me reasonable cause to believe that in any material respect the accounting rules of Redditch District Scout Council have not been met.

Paul Edward Field  
18 September 2023

**REDDITCH DISTRICT SCOUT COUNCIL**

England & Wales - Charity number 524636

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# Accounts

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# Redditch District Scout Council

## Trustees Report

For the Year Ended 31st March 2022

The trustees present their report and the financial statements for the year ended 31st March 2022.

The District Committee consists of Trustees to undertake the management of the Charity. The Committee meet regularly with a minimum of five meetings per annum. The day-to-day management is with the District Chair in conjunction with the District Commissioner.

### Principal activities

The purpose of the Charity is the provision of Scouting groups for young people of all ages plus adults.

### Trustees

The trustees who served during the year were as follows: -

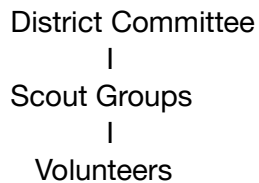
P Nash (Chair)	J Payne	A Bennet
M McAuliffe (District Commissioner)	A Pinder	N Spencer
S Harfey (District Minute Secretary)	H Sargent	B Parker
K Sterland-Smith (District Treasurer)	G Penny	J Ingleby
S Watkiss	S Summers	
D Cockram	A Cockram	
L Mowatt	R Farrington	

Through careful management, the organisation is financially viable. The majority of income is obtained from membership and fund-raising events.

### Public benefit

The trustees have referred to the guidance contained in the Charity Commissions General Guidance on public benefit when reviewing the charitable aims and objectives and in planning future activities. The trustees have considered how planned activities will contribute to the aims and objectives set.

### Organisational structure



## **Risk Management**

All major risks have been identified and have procedures in place. Risks are reviewed periodically. There is an annual review of the level of funding that is necessary to cover potential risks.

## **Financial Review and developments**

The District Committee has met five times through the year to conduct the business of scouting in Redditch (once by Zoom virtual communication). It appointed a Network Commissioner to promote a programme for the 18 -25 age group, and a Youth Commissioner to develop and report on the 8- 18 age range.

Overall the Charity made a surplus of £17,726 during 2021/22. The main reasons for the surplus were loan repayments from Groups and Grants. The District successfully spent the District subscriptions on planned District activities. The District Scout Shop made a surplus of £768.

There is an opportunity for District Groups to apply for a grant or loan for the future investment in scouting, usually related to property. There are currently two loans outstanding from 1st Matchborough relating to roof repairs in 2007 and heating repairs in 2015, and to 11th Redditch Scout Group, for an extension to their headquarters.

The trustees have identified the activities and achievements of the District and these are largely contained in the reports of the District Chairman and District Commissioner. They include: -

- Safety in Scouting
- Supporting the development of Network Scouting
- Successful recruitment of new leader events
- Maintaining the District property and equipment
- Maintaining the viability of all the District Groups
- Promotional activity to increase participation in the Scouting movement at a local level
- Development of the conservation land at Astwood Bank

## **District Reserves**

The District policy on reserves is to hold sufficient reserves to continue the charitable activities of the District, should income and fundraising activities fall short. The District Committee considers that the District should hold a minimum sum equivalent to 12 months running costs. General

Funds held at 31st March 2022 were £144,701 which exceeds the minimum requirement, and this provides an opportunity for the District to support one off initiatives relating to the future investment scouting in Redditch.

The Charity holds sufficient reserves in the bank account and a 7-day investment account at the Scout Association so that funds are available, as required, to pay expenditure and support developments. A minimum funding equivalent to two months expenditure has been identified as a cash reserve.

Reserves not required in the short or medium term have been invested through Cazenove Capital Management. As at 31st March 2022, £37,429 was held in the Income Trust for Charities Income Units. In addition, £28,000 is held in a 7-day short term investment account for the Scout Association.

Charity law requires the trustees to prepare financial statements for each financial year that provide a true and fair view of the state of affairs of the Charity and of the surplus or deficit of the Charity for that period. In preparing the financial statements the trustees have: -

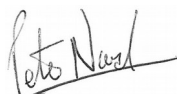
- selected suitable accounting policies and then applied them consistently;
- made judgements and estimates that are reasonable and prudent;
- declared and explained any material departures in the financial statements; and
- prepared the financial statements on the going concern basis.

The trustees have overall responsibility for ensuring that the Charity has appropriate system of controls, financial or otherwise. They are also responsible for keeping proper accounting records which disclose, with reasonable accuracy, at any time the financial position of the Charity. The trustees are also responsible for safeguarding the assets of the Charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees have funding for the current year (2022/23) which will allow the Charity to maintain the current activities.

## District Thanks

The trustees would like to offer their thanks to all Scouters and District Officers for their contribution and hard work during the very challenging circumstances caused by Covid 19 pandemic, and their experience and skills which they willingly give to Scouting in the District.



On behalf of the Trustees

Peter Nash  
Chair of the Trustees

1st June 2022

**REDDITCH DISTRICT SCOUT COUNCIL**

**STATEMENT OF FINANCIAL ACTIVITIES**

**(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)**

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

	Notes	Unrestricted Funds £	Restrict ed Funds £	2022 Total £	2021 Total £
<b>Incoming Resources:</b>					
Subscriptions		495	14,145	14,640	18,972
Rent		0	990	990	990
Camping Fees		50	0	50	0
Donations		0	0	0	500
Loan Repayments		3,913	0	3,913	3,913
Interest - General		49	0	49	270
Jamboree Fundraising		0	10,074	10,074	600
Grants		96	10,000	10,096	10,173
Profit from Scout Shop		768	0	768	937
<b>TOTAL INCOME</b>		<b>5,371</b>	<b>35,209</b>	<b>40,580</b>	<b>36,355</b>
<b>Outgoing Resources</b>					
Direct Charitable	2	592	21,021	21,613	22,064
Management & Administration	3	1,241	0	1,241	504
<b>TOTAL EXPENDITURE</b>		<b>1,833</b>	<b>21,021</b>	<b>22,854</b>	<b>22,568</b>
<b>SURPLUS/ - DEFICIT FOR THE YEAR</b>		<b>3,538</b>	<b>14,188</b>	<b>17,726</b>	<b>13,787</b>

**REDDITCH DISTRICT SCOUT COUNCIL****BALANCE SHEET AS AT 31st MARCH 2022**

	Notes	2022		2021	
		£	£	£	£
<b>Fixed Assets:</b>					
<b>Tangible Assets:</b>					
Astwood Bank Land			15,189		14,597
<b>Current Assets:</b>					
<b>District Cash and Bank Balances</b>					
HSBC Current Account		4,459		30,615	
CAF Current Account - Scout Shop Account		13,317		10,793	
Barclays Community Account		39,322		0	
Unit Trusts		37,429		39,571	
7 Day Account - General		28,000		28,000	
7 Day Account - Gang Show	10	14,710		14,710	
BARCLAYS - Cubs		5,140		0	
BARCLAYS - Beavers		761		0	
Redditch District Beavers		0		973	
Redditch District Cubs		0		2,472	
Redditch District Explorers	10	7,425		7,425	
Redditch District Scout Active Support	10	1,186		1,186	
Redditch District Scouts	10	552		552	
Loans to Groups Outstanding		24,627		28,540	
		<u>176,928</u>		<u>164,838</u>	
<b>Debtors</b>	4	3,408		170	
<b>Stock</b>	5	<u>6,323</u>	186,658	<u>5,618</u>	170,626
<b>Liabilities:</b>					
<b>Creditors</b>	6		-1,838		0
<b>Funds held in trust</b>					
From closed group to support future new Groups		-3,606		-3,606	
Greenlands Service Charge		<u>-9,500</u>		<u>-8,810</u>	
			-13,106		-12,416
<b>NET ASSETS</b>			<u><b>186,903</b></u>		<u><b>172,807</b></u>
<b>DISTRICT FUNDS:</b>					
8					
General Funds			144,701		134,636
Restricted Funds			42,202		38,171
<b>TOTAL FUNDS</b>			<u><b>186,903</b></u>		<u><b>172,807</b></u>

Approved by the Board of Trustees on  
and signed on their behalf by:

**Peter Nash**  
Chair of Trustees

## REDDITCH DISTRICT SCOUT COUNCIL

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st MARCH 2022

#### 1. ACCOUNTING POLICIES:

##### a) Basis of Preparation of Accounts:

The financial statements are prepared under the historical cost convention and include the results of the Charity's operations, all of which are continuing. The accruals concept has been applied so that income and expenditure are recognised as they are earned and incurred by the Charity.

The financial statements have been prepared in accordance with the Statement of Recommended Practice for accounting for Charities.

##### b) Taxation:

Redditch District Scout Council is registered with the Charity Commission and under the provisions of Section 505 Income and Corporation Taxes Act 1988 is exempt from liability to taxation.

Redditch District Scout Council - Charity Number 524636

##### c) Income:

Voluntary income donations are accounted for as received by the Charity.

##### d) Value Added Tax:

Value Added Tax is not recoverable by the Charity and as such is included in the relevant cost in the Income and Expenditure statements.

#### 2) DIRECT CHARITABLE EXPENDITURE:

	Unrestricted £	Restricted £	2022 Total £	2021 Total £
Subs Headquarters	0	14,145	14,145	16,480
Jamboree	0	3,600	3,600	0
Training	0	165	165	0
COVID Recovery expenses	0	811	811	4,452
Rent	0	300	300	300
COVID Group support	0	2,000	2,000	0
Upgrading Astwood Bank Land	592	0	592	832
	<u>592</u>	<u>21,021</u>	<u>21,613</u>	<u>22,064</u>

### 3) MANAGEMENT AND ADMINISTRATION OF THE CHARITY:

	Unrestricted £	Restricted £	Total £	2021 Total £
Admin Expenses	397	0	397	69
Lottery Fee	20	0	20	0
MPLC Licence	156	0	156	151
District Commissioner Expenses	543	0	543	283
Volunteer Insurance	76	0	76	0
AGM Expenses	50	0	50	0
	<u>1,241</u>	<u>0</u>	<u>1,241</u>	<u>504</u>

### 4) DEBTORS:

	Unrestricted £	Restricted £	Total £	2021 Total £
Subscriptions	<u>3,408</u>	<u>0</u>	<u>3,408</u>	<u>170</u>

### 5) STOCK

The stock consists of items held in the District Scout Shop which is valued at cost price.

### 6) CREDITORS:

	Unrestricted £	Restricted £	Total £	2021 Total £
Group expenses	<u>1,838</u>	<u>0</u>	<u>1,838</u>	0

### 7) RECEIPTS IN ADVANCE:

	Unrestricted £	Restricted £	Total £	2021 Total £
Subscriptions received in advance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

### 8) FUND BALANCES:

The fund balances as held at 31st March 2022 were for the following purposes

	Unrestricted £	Restricted £	Total £	2021 Total £
General	68,134	0	68,134	55,927
Capital	76,567	0	76,567	78,709
COVID Recovery	0	9,189	9,189	5,548
Trust Funds	0	13,106	13,106	12,416
Gang Show	0	14,710	14,710	14,710
International	0	5,197	5,197	5,497
	<u>144,701</u>	<u>42,202</u>	<u>186,903</u>	<u>172,807</u>

General reserves include balances held in District bank accounts but not Groups.

## 9) BANK BALANCES IN LOCAL GROUPS:

Local Groups held the following cash and bank at the end of their financial year:-

	2022	2021
	£	£
Astwood Bank	49,147	60,264
1st Birchensale	9,878	11,013
Church Hill	10,873	10,873
Crabbs Cross	10,490	10,490
1st Matchborough	25,203	22,801
1st Redditch	5,116	9,376
Explorers	9,374	7,425
11th Redditch	12,844	13,875
<b>TOTAL</b>	<b>132,925</b>	<b>146,117</b>

Where information was not received, prior year balances have been used.

## 10) DISTRICT BALANCES:

In the absence of actual figures, the prior year figures have been used as a best estimate.

## 11) TRUSTEES:

No trustees received an income from the Charity.

Trustees' expenses were reimbursed.

## 12) CONTROLLING PARTIES:

The Charity is under control of its trustees.

**REDDITCH DISTRICT SCOUT COUNCIL**

**INCOME AND EXPENDITURE ACCOUNT**

**FOR THE YEAR ENDING 31st MARCH 2022**

Notes	Unrestricted Funds £	Restricted Funds £	2022 Total £	2021 Total £
<b>Incoming resources:</b>				
Subscriptions	495	14,145	14,640	18,972
Rent	0	990	990	990
Camping Fees	50	0	50	0
Donations	0	0	0	500
Jamboree Fundraising	0	10,074	10,074	0
Loan Repayments	3,913	0	3,913	3,913
Interest - General	49	0	49	270
Advance repaid	0	0	0	600
Grants	96	10,000	10,096	10,173
Profit from Scout Shop	768	0	768	937
<b>TOTAL INCOME</b>	<b>5,371</b>	<b>35,209</b>	<b>40,580</b>	<b>36,355</b>
<b>Outgoing resources:</b>				
Subs Headquarters	0	14,145	14,145	16,480
Jamboree	0	3,600	3,600	0
Training	0	165	165	0
Rent	0	300	300	300
MPLC Licence	156	0	156	151
COVID grant expenses	0	811	811	4,452
COVID grant support	0	2,000	2,000	0
Upgrading Astwood Bank Land	592	0	592	832
District Commissioner Expenses	543	0	543	283
Admin Expenses	397	0	397	69
Lottery Fee	20	0	20	0
Volunteer Insurance	76	0	76	0
AGM Expenses	50	0	50	0
<b>TOTAL EXPENDITURE</b>	<b>1,833</b>	<b>21,021</b>	<b>22,854</b>	<b>22,568</b>
<b>SURPLUS/- DEFICIT FOR THE YEAR</b>	<b>3,538</b>	<b>14,188</b>	<b>17,726</b>	<b>13,787</b>

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

I report on the accounts of the Charity for the period ending 31<sup>st</sup> March 2022, which are set out on the following pages.

### **RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER**

As the Trustees you are responsible for the preparation of the accounts; you consider that the audit requirements of Section 43(2) of the Charities Act 1993 (the Act) does not apply. It is my Responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under Section 43(7) (b) of the act, 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. As examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanation from you as Trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

### **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
  - a. to keep accounting records in accordance with Section 41 of the Act and
  - b. to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 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

3) which gives me reasonable cause to believe that in any material respect the accounting rules of Redditch District Scout Council have not been met.

Paul Edward Field  
29th June 2022

**REDDITCH DISTRICT SCOUT COUNCIL**

England & Wales - Charity number 524636

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# Accounts

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# Redditch District Scout Council Trustees Report

## For the Year Ended 31st March 2021

The trustees present their report and the financial statements for the year ended 31st March 2021.

The District Committee consists of Trustees to undertake the management of the Charity. The Committee meet regularly with a minimum of five meetings per annum. The day-to-day management is with the District Chair in conjunction with the District Commissioner.

### **Principal activities**

The purpose of the Charity is the provision of Scouting groups for young people of all ages plus adults.

### **Trustees**

The trustees who served during the year were as follows: -

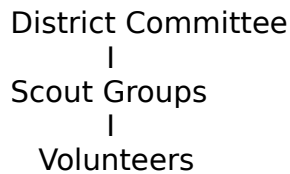
P Nash (Chair)	J Payne
M McAuliffe (District Commissioner)	A Pinder
S Harffey (District Minute Secretary)	H Sargent
K Sterland-Smith (District Treasurer)	G Penny
S Watkiss	S Summers
D Cockram	A Cockram
L Mowatt	R Farrington

Through careful management, the organisation is financially viable. The majority of income is obtained from membership and fund-raising events.

### **Public benefit**

The trustees have referred to the guidance contained in the Charity Commissions General Guidance on public benefit when reviewing the charitable aims and objectives and in planning future activities. The trustees have considered how planned activities will contribute to the aims and objectives set.

### **Organisational structure**



## **Risk Management**

All major risks have been identified and have procedures in place. Risks are reviewed periodically. There is an annual review of the level of funding that is necessary to cover potential risks.

## **Financial Review and developments**

The District Committee has met four times through the year to conduct the business of scouting in Redditch (once by Zoom virtual communication). It appointed an acting Network Commissioner to promote a programme for the 18 -25 age group.

Overall, the Charity made a surplus of £13,787 during 2020/21. The main reasons for the surplus were loan repayments Groups. The District successfully spent the District subscriptions on planned District activities. The District Scout Shop made a surplus of £937.

There is an opportunity for District Groups to apply for a grant or loan for the future investment in scouting, usually related to property. There are currently two loans outstanding from 1st Matchborough relating to roof repairs in 2007 and heating repairs in 2015 and to 11th Redditch Scout Group, for an extension to their headquarters.

The trustees have identified the activities and achievements of the District and these are largely contained in the reports of the District Chairman and District Commissioner. They include: -

- Safety in Scouting
- Supporting the development of Network Scouting
- Successful recruitment of new leader events
- Maintaining the District property and equipment
- Maintaining the viability of all the District Groups
- Promotional activity to increase participation in the Scouting movement at a local level
- Development of the conservation land at Astwood Bank

## **District Reserves**

The District policy on reserves is to hold sufficient reserves to continue the charitable activities of the District, should income and fundraising activities fall short. The District Committee considers that the District should hold a minimum sum equivalent to 12 months running costs. General Funds held at 31st March 2021 were £134,636 which exceeds the minimum requirement, and this provides an opportunity for the District to support one off initiatives relating to the future investment scouting in Redditch.

The Charity holds sufficient reserves in the bank account and a 7-day investment account at the Scout Association so that funds are available, as required, to pay expenditure and support developments. A minimum funding equivalent to two months expenditure has been identified as a cash reserve.

Reserves not required in the short or medium term have been invested through Cazenove Capital Management. As at 31st March 2021, £39,571 was held in the Income Trust for Charities Income Units. In addition, £28,000 is held in a 7-day short term investment account for the Scout Association.

Charity law requires the trustees to prepare financial statements for each financial year that provide a true and fair view of the state of affairs of the Charity and of the surplus or deficit of the Charity for that period. In preparing the financial statements the trustees have: -

- selected suitable accounting policies and then applied them consistently;
- made judgements and estimates that are reasonable and prudent;
- declared and explained any material departures in the financial statements; and
- prepared the financial statements on the going concern basis.

The trustees have overall responsibility for ensuring that the Charity has appropriate system of controls, financial or otherwise. They are also responsible for keeping proper accounting records which disclose, with reasonable accuracy, at any time the financial position of the Charity. The trustees are also responsible for safeguarding the assets of the Charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees have funding for the current year (2021/22) which will allow the Charity to maintain the current activities.

### **District Thanks**

The trustees would like to offer their thanks to all Scouters and District Officers for their contribution and hard work during the very challenging circumstances caused by Covid 19 pandemic, and their experience and skills which they willingly give to Scouting in the District.

On behalf of the Trustees

Peter Nash  
Chair of the Trustees  
7<sup>th</sup> June 2021

**REDDITCH DISTRICT SCOUT COUNCIL**

**STATEMENT OF FINANCIAL ACTIVITIES**

**(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)**

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

	Notes	Unrestricted Funds £	Restricted Funds £	2021 Total £	2020 Total £
<b>Incoming Resources:</b>					
Subscriptions		2,492	16,480	18,972	17,799
Rent		0	990	990	1,073
Camping Fees		0	0	0	36
Donations		500	0	500	0
Loan Repayments		3,913	0	3,913	3,913
Interest - General		270	0	270	274
Jamboree Fund Raising		600	0	600	0
Grants		173	10,000	10,173	0
Profit from Scout Shop		937	0	937	-988
<b>TOTAL INCOME</b>		<b>8,885</b>	<b>27,470</b>	<b>36,355</b>	<b>22,106</b>
<b>Outgoing Resources</b>					
Direct Charitable	2	832	21,232	22,064	19,008
Management & Administration	3	504	0	504	573
<b>TOTAL EXPENDITURE</b>		<b>1,336</b>	<b>21,232</b>	<b>22,568</b>	<b>19,581</b>
<b>SURPLUS/ - DEFICIT FOR THE YEAR</b>		<b>7,549</b>	<b>6,238</b>	<b>13,787</b>	<b>2,526</b>

**REDDITCH DISTRICT SCOUT COUNCIL****BALANCE SHEET AS AT 31st MARCH 2021**

	Notes	2021		2020	
		£	£	£	£
<b>Fixed Assets:</b>					
<b>Tangible Assets:</b>					
Astwood Bank Land			14,597		13,765
<b>Current Assets:</b>					
<b>District Cash and Bank Balances</b>					
HSBC Current Account		30,615		17,710	
CAF Current Account - Scout Shop Account		10,793		10,019	
Unit Trusts		39,571		41,157	
7 Day Account - General		28,000		28,000	
7 Day Account - Gang Show		14,710		14,710	
Redditch District Beavers	10	973		973	
Redditch District Cubs	10	2,472		2,472	
Redditch District Explorers		7,425		8,297	
Redditch District Scout Active Support	10	1,186		1,186	
Redditch District Scouts	10	552		552	
Loans to Groups Outstanding		28,540		32,453	
		<u>164,838</u>		<u>157,529</u>	
<b>Debtors</b>	4	170		0	
<b>Stock</b>	5	<u>5,618</u>	170,626	<u>5,208</u>	162,738
<b>Liabilities:</b>					
<b>Creditors</b>	6		0		0
<b>Receipts in Advance</b>	7		0		0
<b>Funds held in trust</b>					
From closed group to support future new Groups		-3,606		-3,606	
Greenlands Service Charge		<u>-8,810</u>		<u>-7,520</u>	
			-12,416		-11,126
<b>NET ASSETS</b>			<u><b>172,807</b></u>		<u><b>165,377</b></u>
<b>DISTRICT FUNDS:</b>					
	8				
General Funds			134,636		133,743
Restricted Funds			38,171		31,633
<b>TOTAL FUNDS</b>			<u><b>172,807</b></u>		<u><b>165,377</b></u>

Approved by the Board of Trustees on  
and signed on their behalf by:

**Peter Nash**  
Chair of Trustees

## **REDDITCH DISTRICT SCOUT COUNCIL**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31st MARCH 2021**

#### **1. ACCOUNTING POLICIES:**

##### **a) Basis of Preparation of Accounts:**

The financial statements are prepared under the historical cost convention and include the results of the Charity's operations, all of which are continuing. The accruals concept has been applied so that income and expenditure are recognised as they are earned and incurred by the Charity.

The financial statements have been prepared in accordance with the Statement of Recommended Practice for accounting for Charities.

##### **b) Taxation:**

Redditch District Scout Council is registered with the Charity Commission and under the provisions of Section 505 Income and Corporation Taxes Act 1988 is exempt from liability to taxation.

Redditch District Scout Council - Charity Number 524636

##### **c) Income:**

Voluntary income donations are accounted for as received by the Charity.

##### **d) Value Added Tax:**

Value Added Tax is not recoverable by the Charity and as such is included in the relevant cost in the Income and Expenditure statements.

#### **2) DIRECT CHARITABLE EXPENDITURE:**

	Unrestricted £	Restricted £	2021 Total £	2020 Total £
Subs Headquarters	0	16,480	16,480	15,553
Jamboree Refunds	0	0	0	2,348
Training	0	0	0	540
COVID Recovery expenses	0	4,452	4,452	0
Rent	0	300	300	300
Upgrading Astwood Bank Land	832	0	832	267
	<u>832</u>	<u>21,232</u>	<u>22,064</u>	<u>19,008</u>

### 3) MANAGEMENT AND ADMINISTRATION OF THE CHARITY:

	Unrestricted £	Restricted £	Total £	2020 Total £
Admin Expenses	69	0	69	94
Lottery Fee	0	0	0	20
MPLC Licence	151	0	151	147
District Commissioner Expenses	283	0	283	312
	<u>504</u>	<u>0</u>	<u>504</u>	<u>573</u>

### 4) DEBTORS:

	Unrestricted £	Restricted £	Total £	2020 Total £
	<u>170</u>	<u>0</u>	<u>170</u>	<u>0</u>

### 5) STOCK

The stock consists of items held in the District Scout Shop which is valued at cost price.

### 6) CREDITORS:

	Unrestricted £	Restricted £	Total £	2020 Total £
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There were no creditors as at 31st March 2021.

### 7) RECEIPTS IN ADVANCE:

	Unrestricted £	Restricted £	Total £	2020 Total £
Subscriptions received in advance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

### 8) FUND BALANCES:

The fund balances as held at 31st March 2021 were for the following purposes

	Unrestricted £	Restricted £	Total £	2020 Total £
General	55,927	0	55,927	53,448
Capital	78,709	0	78,709	80,295
COVID Recovery	0	5,548	5,548	0
Trust Funds	0	12,416	12,416	11,126
Gang Show	0	14,710	14,710	14,710
International	0	5,497	5,497	5,797
	<u>134,636</u>	<u>38,171</u>	<u>172,807</u>	<u>165,377</u>

General reserves include balances held in District bank accounts but not Groups.

## 9) BANK BALANCES IN LOCAL GROUPS:

Local Groups held the following cash and bank at the end of their financial year:-

	2021	2020
	£	£
Astwood Bank	60,264	60,264
1st Birchensale	11,013	11,013
Church Hill	10,873	10,873
Crabbs Cross	10,490	10,490
1st Matchborough	3,342	3,342
1st Redditch	9,376	9,376
11th Redditch	13,875	13,875
<b>TOTAL</b>	<b>119,233</b>	<b>119,233</b>

Where information was not received, prior year balances have been used.

## 10) DISTRICT BALANCES:

In the absence of actual figures, the prior year figures have been used as a best estimate.

## 11) TRUSTEES:

No trustees received an income from the Charity.

Trustees' expenses were reimbursed.

## 12) CONTROLLING PARTIES:

The Charity is under control of its trustees.

**REDDITCH DISTRICT SCOUT COUNCIL**

**INCOME AND EXPENDITURE ACCOUNT**

**FOR THE YEAR ENDING 31st MARCH 2021**

Notes	Unrestricted Funds £	Restricted Funds £	2021 Total £	2020 Total £
<b>Incoming resources:</b>				
Subscriptions	2,492	16,480	18,972	17,799
Rent	0	990	990	1,073
Camping Fees	0	0	0	36
Donations	500	0	500	0
Loan Repayments	3,913	0	3,913	3,913
Interest - Gang Show	0	0	0	0
Interest - General	270	0	270	274
Advance repaid	600	0	600	0
Grants	173	10,000	10,173	0
Profit from Scout Shop	937	0	937	-988
<b>TOTAL INCOME</b>	<b>8,885</b>	<b>27,470</b>	<b>36,355</b>	<b>22,106</b>
<b>Outgoing resources:</b>				
Subs Headquarters	0	16,480	16,480	15,553
Jamboree Refunds	0	0	0	2,348
Training	0	0	0	540
Rent	0	300	300	300
MPLC Licence	151	0	151	147
COVID grant expenses	0	4,452	4,452	0
Upgrading Astwood Bank Land	832	0	832	267
District Commissioner Expenses	283	0	283	312
Admin Expenses	69	0	69	94
Lottery Fee	0	0	0	20
<b>TOTAL EXPENDITURE</b>	<b>1,336</b>	<b>21,232</b>	<b>22,568</b>	<b>19,581</b>
<b>SURPLUS/- DEFICIT FOR THE YEAR</b>	<b>7,549</b>	<b>6,238</b>	<b>13,787</b>	<b>2,526</b>

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

I report on the accounts of the Charity for the period ending 31<sup>st</sup> March 2021, which are set out on the following pages.

### **RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER**

As the Trustees you are responsible for the preparation of the accounts; you consider that the audit requirements of Section 43(2) of the Charities Act 1993 (the Act) does not apply. It is my Responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under Section 43(7) (b) of the act, 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. As examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanation from you as Trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

### **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
  - a. to keep accounting records in accordance with Section 41 of the Act and
  - b. to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 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

3) which gives me reasonable cause to believe that in any material respect the accounting rules of Redditch District Scout Council have not been met.

Paul Edward Field  
6<sup>th</sup> June 2021