

# 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: -

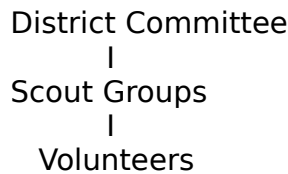
P Nash (Chair)	J Payne
M McAuliffe (District Commissioner)	A Pinder
S Harffey (District Minute Secretary)	H Sargent
K Sterland-Smith (District Treasurer)	G Penny
S Watkiss	S Summers
D Cockram	A Cockram
L Mowatt	R Farrington

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><i>District Cash and Bank Balances</i></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><i>Funds held in trust</i></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 £
	170	0	170	0

### 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>				
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<b>TOTAL EXPENDITURE</b>	<b>1,336</b>	<b>21,232</b>	<b>22,568</b>	<b>19,581</b>
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## **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 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  
6<sup>th</sup> June 2021