

# 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: -

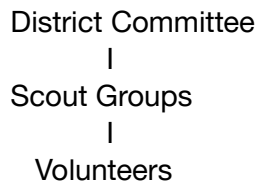
P Nash (Chair)	J Payne	A Bennet
M McAuliffe (District Commissioner)	A Pinder	N Spencer
S Harffey (District Minute Secretary)	H Sargent	B Parker
K Sterland-Smith (District Treasurer)	G Penny	J Ingleby
S Watkiss	S Summers	
D Cockram	A Cockram	
L Mowatt	R Farrington	

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: -

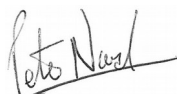
- selected suitable accounting policies and then applied them consistently;
- made judgements and estimates that are reasonable and prudent;
- declared and explained any material departures in the financial statements; and
- prepared the financial statements on the going concern basis.

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

### 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 £
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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>				
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COVID grant support	0	2,000	2,000	0
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<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 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 2022