

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: -

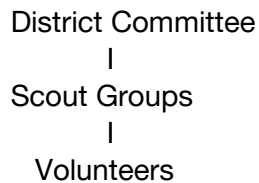
P Nash (Chair)	J Payne	A Bennet
M McAuliffe (District Commissioner)	A Pinder	N Spencer
S Harffey (District Minute Secretary)	H Sargent	B Parker
K Sterland-Smith (District Treasurer)	G Penny	
S Watkiss	S Summers	
D Cockram	A Cockram	
J Ingleby	L Mowatt	

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 £
Incoming Resources:					
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
TOTAL INCOME		6,075	39,251	45,325	40,580
Outgoing Resources					
Direct Charitable	2	2,354	40,471	42,825	21,613
Management & Administration	3	2,374	0	2,374	1,241
TOTAL EXPENDITURE		4,728	40,471	45,199	22,854
SURPLUS/ - DEFICIT FOR THE YEAR		1,347	-1,221	126	17,726

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

	Notes	2023		2022	
		£	£	£	£
Fixed Assets:					
Tangible Assets:					
Astwood Bank Land			17,518		15,189
Current Assets:					
<i>District Cash and Bank Balances</i>					
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	
Debtors	4	4,673		3,408	
Payments in Advance	5	19,933			
Stock	6	<u>5,283</u>	178,340	<u>6,323</u>	186,658
Liabilities:					
Creditors	7		-1,943		-1,838
Receipts in Advance	8		-1,000		0
<i>Funds held in trust</i>					
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
NET ASSETS			<u>179,120</u>		<u>186,903</u>
DISTRICT FUNDS:					
	9				
General Funds			145,870		144,701
Restricted Funds			33,250		42,202
TOTAL FUNDS			<u>179,120</u>		<u>186,903</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
TOTAL	89,620	87,209

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**

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Incoming resources:				
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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
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Admin Expenses	375	0	375	397
Lottery Fee	20	0	20	20
Volunteer Insurance	0	0	0	76
AGM Expenses	122	0	122	50
TOTAL EXPENDITURE	4,728	40,471	45,199	22,854
SURPLUS/- DEFICIT FOR THE YEAR	1,347	-1,221	126	17,726

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

I report on the accounts of the Charity for the period ending 31st 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