

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

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 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 £
Incoming Resources:					
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
TOTAL INCOME		9,527	21,321	30,848	45,325
Outgoing Resources					
Direct Charitable	2	830	27,067	27,897	42,825
Management & Administration	3	1,455	0	1,455	2,374
TOTAL EXPENDITURE		2,285	27,067	29,352	45,199
SURPLUS/ - DEFICIT FOR THE YEAR		7,242	-5,747	1,496	126

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

	Notes	2024		2023	
		£	£	£	£
Fixed Assets:					
Tangible Assets:					
Astwood Bank Land			18,348		17,518
Current Assets:					
<i>District Cash and Bank Balances</i>					
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>	
Debtors	4	2,654		4,673	
Payments in Advance	5	21,981		19,933	
Stock	6	<u>4,125</u>	192,060	<u>5,283</u>	178,340
Liabilities:					
Creditors	7		-14,441		-1,943
Receipts in Advance	8		-100		-1,000
<i>Funds held in trust</i>					
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
NET ASSETS			<u>181,381</u>		<u>179,120</u>
DISTRICT FUNDS:					
	9				
General Funds			152,185		145,870
Restricted Funds			29,196		33,250
TOTAL FUNDS			<u>181,381</u>		<u>179,120</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	21,981	0	21,981	19,933

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	100	0	100	1,000

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
TOTAL	103,506	89,620

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**

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Incoming resources:				
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TOTAL INCOME	9,527	21,321	30,848	45,325
Outgoing resources:				
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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
TOTAL EXPENDITURE	2,285	27,067	29,352	45,199
SURPLUS/- DEFICIT FOR THE YEAR	7,242	-5,747	1,496	126

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 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