

GREENFORD AND DISTRICT SCOUT COUNCIL

Charity Registration Number: **1046044**

Trustees' Annual Report for the year ended 31st March 2020

PRESIDENT: Mr A R Bamford.

VICE PRESIDENTS: Mr P L Bicknell, Mrs M M Brandon, Mr J F G Burton, Mr I D Chick JP, Mr B Cole, Mrs J A Cole, Mr S Girling, Mr H Greenway, Mrs H Hankins, Mr T Hankins, Mr J A Hunter MBE, Mr A K Norman, Mr S Pound.

TRUSTEES: *Ex-Officio*

Chair

District Commissioner

District Youth Commissioner

Secretary

Treasurer

District Explorer Scout Commissioner

District Scout Network Commissioners

Name

Mr I D Chick (from 17th June 2019)

Ms S Malik (to 17th June 2019)

Ms C S Muxlow

Miss A S Taylor-Brown

Mrs T Miller (from 17th June 2019) to
(27th September 2019)

Mr P G Melhuish

Mrs L G O'Leary (to 21st January 2020)

Mr C Taylor-Brown (to 7th December 2019)

Mr X A Goodman (from 13th May 2019 to
7th December 2019)

Dr D Aubby (from 28th January 2020)

TRUSTEES: *Nominated*

Mr A Appleby, Dr D Aubby (to 28th January 2020), Mr I D Chick JP (to 17th June 2019), Mrs M C Melhuish, Mr A K Norman (from 17th June 2019), Mr B K Payne.

TRUSTEES: *Elected*

Mrs S C Appleby, Ms S Brooks (from 17th June 2019), Mr S L Dingwall, Mr H Fahmy (to 17th June 2019), Mr W F Lewis, Mr P Melvin, Mr P I Thorne.

TRUSTEES: *Co-opted*

Mr A K Norman (to 17th June 2019).

INDEPENDENT EXAMINER:

Moore Kingston Smith LLP

The Shipping Building, The Old Vinyl Factory, Blyth Road, Hayes, Middlesex. UB3 1HA

BANKERS:

Santander UK plc, Bootle, Merseyside. L30 4GB

District Registration Number with The Scout Association: 13806

Charity Registration Number: 1046044

Contact Name and Address: Mr P G Melhuish, 63 Pavilion Way, Ruislip, Middlesex. HA4 9JR

Principal Address: R/O 111/113 Hill Rise, Greenford, Middlesex. UB6 8PE

GREENFORD AND DISTRICT SCOUT COUNCIL

Charity Registration Number: 1046044

Trustees' Annual Report for the year ended 31st March 2020

The purpose of Scouting

Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.

The values of Scouting

As Scouts we are guided by these values:

Integrity - We act with integrity; we are honest, trustworthy and loyal.

Respect - We have self-respect and respect for others.

Care - We support others and take care of the world in which we live.

Belief - We explore our faiths, beliefs and attitudes.

Co-operation - We make a positive difference; we co-operate with others and make friends.

The Scout Method

Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting and:

- enjoy what they are doing and have fun
- take part in activities indoors and outdoors
- learn by doing
- share in spiritual reflection
- take responsibility and make choices
- undertake new and challenging activities
- make and live by their Promise.

Objectives and Activities

The aim of the District is that of The Scout Association both short and long term. The main objectives for the year have been to continue with the UK Scout Activity Programme and to support Groups. We will achieve this by providing as many resources as possible to encourage youth within our Scouting area.

Achievements and Performance

The District area covers Greenford, Northolt, Perivale, Southall, Sudbury and Wembley consists of 14 Groups where we have a youth membership of 731 covering Beaver Scouts, Cub Scouts, Scouts and Explorer Scouts. In addition, there are 269 adults involved as leaders or administrators - all of whom give their services voluntarily. Youth membership numbers increased with a slight decrease in adults.

The demographic makeup of the District's area constantly changes and during the year the Sine Nomine Explorer Scout unit was renamed Ekta and three new Explorer Scout units were formed, Alpha, Eve and Inception to better cater for the Northolt and Wembley areas. We are always looking to open new Groups as required.

A Scout Headquarters funded "Early Years" pilot for a new pre Beaver age (4 to 5 years) section started in one of our Groups during the year.

Training is provided for all adults, both uniformed and non-uniformed.

District wide events included the annual Swimming Gala for all youth members, except Beaver Scouts, which was held in February. Other activities have included our St George's Day parade, when the Scout Promises were renewed, and also participation with the Royal British Legion's Remembrance Day service. The annual "presentation evening" recognised the efforts of the younger members in the District in achieving their Top Awards. Members of the District were recognised by The Scout Association for various Scouting awards. All these activities and events were planned and carried out successfully.

All youth sections and the adult Scout Active Support Unit have taken part in their own and District events. We supported seven Scouts from the District who had been selected to represent the United Kingdom at the World Scout Jamboree held in America in 2019. In addition, eight Scouts and two leaders attended the Jamborette in Haarlem, The Netherlands in August 2019.

Southall Activity Centre had a busy year with visitors from inside and outside the District. Improvements included new bunk room mattresses and outdoor adventure equipment.

Given the Government's guidance on the Coronavirus emergency, all face-to-face Scout meetings, activities and events have been suspended from Tuesday 17th March 2020. This suspension applies to young people and adults, and will continue until further notice.

We have made grants to Groups to assist them with their Scouting activities.

The District has not incurred any expenditure during the year specifically to generate future income.

Financial Review

Due to the global effects of the Coronavirus pandemic the value of our investments reduced. The District will lose its ability to fundraise in the foreseeable future, so will control its spending until such time as active Scouting can resume.

The District Executive Committee received regular updates of the District's cash and investments. In addition, the Executive's Finance committee monitored the levels of bank balances and the interest rates received and has ensured a spread of investments and deposits to maximise the income whilst maintaining a low risk strategy.

All major expenditure was controlled by the District Executive who discussed current and future projects.

The routine responsibilities of the District are financed through the annual Membership subscriptions, the hire of District Headquarters and Southall Activity Centre plus the Scout shop.

At the end of the year income reserves amounted to £649,215. The District's policy on reserves is to hold sufficient funds readily available to support Groups, Leaders, Members and all premises for which we are responsible. The trustees believe the level of reserves is sufficient to support the charity for at least 12 months from the date of approval of the financial statements.

Plans for Future Periods

The District will continue to hold events to attract more adult volunteers as the demand for leaders and new sections continues. The District will maintain its and Groups' buildings as required.

Effect of Coronavirus may necessitate the District providing financial support to one or more Scout Groups over the coming months and the Trustees will manage this on a case by case basis.

The future direction of the District is that of The Scout Association.

Structure, Governance and Management

During the year ended 31st March 2020, the District Executive Committee has met on a regular basis, to discuss administration and support to all Groups. We have referred to the guidance in the Charity Commission's general guidance on Public Benefit when reviewing our aims and objectives and in planning our future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives we have set.

The District Scout Council complies with the detailed rules for the management of financial and operational risks mandated by the Policy, Organisation and Rules of The Scout Association. The Trustees actively monitor and review all risks which the charity faces and confirm that insurances are in place to mitigate against significant risks that might arise.

The District's governing documents are those of The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and the Policy, Organisation and Rules of the Scout Association.

The District is a trust established under the rules which are common to all Scouts. Trustees are appointed in accordance with the Policy, Organisation & Rules of The Scout Association.

Trustees are drawn from all areas of Scouting and from outside the Movement. Elected members are proposed and seconded at the Annual General Meeting. The District Commissioner nominates people who have particular expertise in a variety of areas and are not necessarily members of the Scout Association. Trustees who are co-opted are people who occupy a specific appointment or have experience in a particular discipline.

The Trustees, being the management personnel, are all volunteers without remuneration.

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice.)

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Royal Charter. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on 20th May 2020 and signed on their behalf by

Ian David Chick (Chair)

Paul Graham Melhuish (Treasurer)

GREENFORD & DISTRICT SCOUT COUNCIL

(CHARITY REGISTRATION NO. 1046044)

Financial statements for the year ending 31st March 2020

Statement of financial activities

| | Note 3 | 2020 £ | 2019 £ |
|-------------------------------------|-----------|-----------------|-----------------|
| Income | | | |
| Donations | | 8,906 | 12,575 |
| Charitable activities | | 29,693 | 17,730 |
| Other trading activities | | 13,789 | 16,275 |
| Investments | | 8,150 | 7,283 |
| Total income | | <u>60,538</u> | <u>53,863</u> |
| Expenditure | 4 | | |
| Fundraising costs | | 10,314 | 11,603 |
| Charitable activities | | 36,986 | 76,845 |
| Other | | 17,348 | 19,970 |
| Total expenditure | | <u>64,648</u> | <u>108,418</u> |
| Other recognised gains | | | |
| (Losses)/Gains on investment assets | | (55,835) | 29,348 |
| Net movement in funds | | <u>(59,945)</u> | <u>(25,207)</u> |
| Total funds brought forward | | <u>709,160</u> | <u>734,367</u> |
| Total funds carried forward | | <u>649,215</u> | <u>709,160</u> |

All gains and losses arising in the year are included in the Statement of Financial Activities and arise from continuing activities.

GREENFORD & DISTRICT SCOUT COUNCIL

(CHARITY REGISTRATION NO. 1046044)

Financial statements for the year ending 2020

Balance sheet

| | Note | 2020 | 2019 |
|--|------|----------------|----------------|
| | | £ | £ |
| Fixed assets | | | |
| Tangible assets | 5 | 0 | 290 |
| Investments | 6 | 504,903 | 553,694 |
| Total fixed assets | | <u>504,903</u> | <u>553,984</u> |
| Current assets | | | |
| Stock | | 7,468 | 5,979 |
| Debtors | 7 | 7,907 | 12,250 |
| Cash at bank and in hand | 8 | 165,944 | 173,404 |
| Total current assets | | <u>181,319</u> | <u>191,633</u> |
| Creditors: amounts falling due within one year | 9 | (37,007) | (36,457) |
| Net current assets | | <u>144,312</u> | <u>155,176</u> |
| Total assets less current liabilities | | <u>649,215</u> | <u>709,160</u> |
| Funds of the Charity | | | |
| Unrestricted funds | | <u>649,215</u> | <u>709,160</u> |

The financial statements were approved and authorised for issue by the Trustees on 20th May 2020 and signed on their behalf by

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I D Chick (Chair)

.....

P G Melhuish (Treasurer)

GREENFORD & DISTRICT SCOUT COUNCIL

(CHARITY REGISTRATION NO. 1046044)

Notes to the accounts

Note 1 Basis of preparation

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention, modified to include investments at fair value in accordance with:

- Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ;
- Accounting and Reporting by Charities – Statement of Recommended Practice (Charities SORP (FRS 102));
- and with the Charities Act 2011

The Council constitutes a public benefit entity as defined by FRS 102. FRS 102 has been adopted in preparing these financial statements.

The trustees have assessed whether the use of going concern basis is appropriate. This includes whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. This assessment is made in respect of a period of one year from the date of approval of the financial statements and the trustees have no material uncertainties about the charity's ability to continue.

1.2 Change in basis of accounting

There has been no change to the accounting policies since last year.

1.3 Changes to previous accounts

No changes have been made to accounts for previous years.

Note 2 Accounting policies

INCOME

Recognition of incoming resources

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- there is sufficient certainty that receipt of the income is considered probable; and
- the monetary value can be measured with sufficient reliability.

Membership subscriptions

Memberships subscription collected on behalf of other parts of the Scout Movement are reported in the SoFA net of any amount paid out.

This is because these subscription are in effect held as agents before being paid out.

Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising) the incoming resources and related expenditure are reported gross in the SoFA.

Donations

Donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Investment income

This is included in the accounts when receivable.

Investment gains and losses

Investments are stated at market value. Gains or losses on investments, whether realised or unrealised, are disclosed in the SoFA in the year in which they arise.

GREENFORD & DISTRICT SCOUT COUNCIL

(CHARITY REGISTRATION NO. 1046044)

Notes to the accounts

Note 2 Accounting policies - continued

EXPENDITURE AND LIABILITIES

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance costs

Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

Trustees remuneration

No trustee nor any persons connected with them received any remuneration in the current year or previous year.

Trustees reimbursed expenses

The total amount claimed and reimbursed in the year to 3 trustees amounted to £458 (2019 £220 to 3 trustees).

Staff costs

No staff were employed during the year. Key management personnel comprise the trustees.

Costs of generating income

Includes all costs associated with activities to raise funds for the Council.

Charitable activities expenditure

Relates to all activities carried out in furtherance of the aims and objectives of the Scouting movement.

Other resources expended

Includes all other costs incurred by the Council.

Taxation

No tax has been provided because the income of the Council is within the exemption granted by Section 505 of the Income and Corporation Taxes Act 1988.

ASSETS

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and cost at least £1,000. They are valued at cost less depreciation.

Investments

Other investments are included at market value at the year end.

Stocks

These are valued at the lower of cost and net realisable value.

Debtors

The Council's debtors qualify as basic financial instruments under FRS 102. These are recognised at initial transaction value.

Cash at bank and in hand

Cash at bank and in hand includes cash in hand, deposits held at call with banks and other short term liquid investments with original maturities of three months or less.

GREENFORD & DISTRICT SCOUT COUNCIL

(CHARITY REGISTRATION NO. 1046044)

Notes to the accounts

Note 3 Analysis of income

| | 2020 | 2019 |
|---|---------------|---------------|
| | £ | £ |
| Donations | | |
| Membership subscriptions | 33,109 | 32,422 |
| Less: Membership subscriptions paid to County | (28,703) | (27,650) |
| Net membership subscriptions retained | 4,406 | 4,772 |
| Donations | 2,731 | 1,218 |
| Donations Gift Aid | 1,769 | 6,585 |
| | <u>8,906</u> | <u>12,575</u> |
| Charitable activities | | |
| Hire of Facilities | 12,765 | 9,431 |
| Swimming Gala | 360 | 321 |
| Training | 650 | 0 |
| Beaver Scouts | 3,215 | 2,768 |
| Cub Scouts | 9,534 | 3,810 |
| Scouts | 100 | 305 |
| Explorer Scouts | 3,069 | 1,075 |
| Young Leaders | 0 | 20 |
| | <u>29,693</u> | <u>17,730</u> |
| Other trading activities | | |
| District Shop | 13,159 | 15,270 |
| Southall Activity Centre | 247 | 208 |
| Explorer Scouts | 383 | 797 |
| | <u>13,789</u> | <u>16,275</u> |
| Investments | | |
| Bank Interest | 1,106 | 1,235 |
| Investment Distributions | 7,044 | 6,048 |
| | <u>8,150</u> | <u>7,283</u> |

GREENFORD & DISTRICT SCOUT COUNCIL

(CHARITY REGISTRATION NO. 1046044)

Notes to the accounts

Note 4 Analysis of Expenditure

| | 2020 | 2019 |
|--------------------------------|---------------|---------------|
| | £ | £ |
| Raising Funds | | |
| District Shop | 9,923 | 11,253 |
| Explorer Scouts | 86 | 350 |
| Southall Activity Centre | 305 | 0 |
| | <u>10,314</u> | <u>11,603</u> |
| Charitable activities | | |
| Swimming Gala | 385 | 425 |
| Leader Training | 600 | 330 |
| District Expeditions/Camps | 0 | 5,745 |
| St George's Day | 507 | 580 |
| Scout Groups/Sections | 11,488 | 52,943 |
| Jamboree & Jamborette 2019 | 4,285 | 5,188 |
| Beaver Scouts | 3,032 | 2,938 |
| Cub Scouts | 8,916 | 4,959 |
| Scouts | 180 | 271 |
| Explorer Scouts | 6,651 | 2,627 |
| Young Leaders | 919 | 839 |
| Scout Active Support | 23 | 0 |
| | <u>36,986</u> | <u>76,845</u> |
| Other | | |
| Buildings Insurance | 3,906 | 3,940 |
| Light, Heat & Water | 2,663 | 2,379 |
| Repair, Maintenance & Renewals | 7,936 | 11,613 |
| Depreciation Equipment | 290 | 290 |
| Postage, Telephone and Petrol | 1,258 | 1,087 |
| Stationery & Equipment | 95 | 50 |
| Tributes & Testimonials | 484 | 506 |
| Refreshments | 36 | 43 |
| Governance | 0 | 0 |
| Advertising | 348 | 0 |
| Miscellaneous | 332 | 62 |
| | <u>17,348</u> | <u>19,970</u> |

GREENFORD & DISTRICT SCOUT COUNCIL

(CHARITY REGISTRATION NO. 1046044)

Notes to the accounts

Note 5 Tangible fixed assets

| | 2020 | 2019 |
|--|------------------|------------------|
| 5.1 Cost or valuation | | |
| Scouting equipment | £ | £ |
| Balance brought forward | 5,435 | 7,285 |
| Disposals | 0 | (1,850) |
| Balance carried forward | <u>5,435</u> | <u>5,435</u> |
| 5.2 Accumulated depreciation | | |
| Depreciation is provided on the above assets at the following rates: | | |
| | Basis | |
| | Straight line | Straight line |
| | Rate | |
| | 25% - 50% | 25% - 50% |
| Scouting equipment | | |
| Balance brought forward | 5,145 | 6,705 |
| Depreciation charge for year | 290 | 290 |
| Disposals | 0 | (1,850) |
| Balance carried forward | <u>5,435</u> | <u>5,145</u> |
| 5.3 Net book value | | |
| Brought forward | <u>290</u> | <u>580</u> |
| Carried forward | <u>0</u> | <u>290</u> |

Note 6 Investment Assets

| | | |
|---|--|---|
| 6.1 Fixed asset investments | | |
| Market value at beginning of year | 553,694 | 518,298 |
| Add: additions to investments at cost | 7,044 | 6,048 |
| (Less)/Add: net (loss)/gain on revaluation | (55,835) | 29,348 |
| Market value at end of year | <u>504,903</u> | <u>553,694</u> |
| Historical cost at end of year | <u>486,301</u> | <u>479,257</u> |
| Analysis of investments | 2020 | 2020 |
| | 6.2 Market Value at year end £ | 6.3 Income from investments for the year £ |
| Investments held in common investment funds | <u>504,903</u> | <u>7,044</u> |

All investments are listed on the London Stock Exchange.

6.4 Material investment holdings

| | |
|-------------------------------------|-----------------|
| | Market Value |
| FP CAF UK Equity Fund | 198,390 |
| CCLA COIF Charities Investment Fund | 306,513 |

The District does not pay any investment management fees. The investments held are in funds which themselves suffer management charge deductions from the capital and income of the Fund.

GREENFORD & DISTRICT SCOUT COUNCIL

(CHARITY REGISTRATION NO. 1046044)

Notes to the accounts

Note 7 Debtors and prepayments

| | 2020 | 2019 |
|----------------------|--------------|---------------|
| | £ | £ |
| Debt due from Groups | 4,500 | 10,200 |
| Prepayments | 2,335 | 0 |
| Accrued Income | 1,072 | 2,050 |
| | <u>7,907</u> | <u>12,250</u> |

Note 8 Cash at bank and in hand

| | | |
|-----------------------|----------------|----------------|
| Bank current accounts | 3,397 | 1,405 |
| Bank deposit accounts | 162,231 | 171,843 |
| Cash in hand | 316 | 156 |
| | <u>165,944</u> | <u>173,404</u> |

Note 9 Creditors and accruals

| | | |
|------------------------------------|---------------|---------------|
| Subscriptions | 31,433 | 30,272 |
| Other creditors | 4,419 | 5,022 |
| Accruals and deferred income | 1,155 | 1,163 |
| | <u>37,007</u> | <u>36,457</u> |
| Deferred income at 1st April 2019 | 950 | 0 |
| Released from previous years | (950) | 0 |
| Resources deferred in the year | 391 | 950 |
| Deferred income at 31st March 2020 | <u>391</u> | <u>950</u> |

Deferred income relates to monies received for use of facilities after the balance sheet date.

Independent Examiner's Report to the Trustees of the GREENFORD AND DISTRICT SCOUT COUNCIL

Charity Registration Number: 1046044

I report to the trustees on my examination of the accounts of the Greenford and District Scout Council for the year ended 31 March 2020, which comprise the Statement of Financial Activities, Balance Sheet and related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS 102 'The Financial Reporting Standard Applicable in the UK and Ireland'.

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

Responsibilities and basis of report

As the charity trustees of the Greenford and District Scout Council you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Greenford and District Scout Council's accounts carried out under Section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- (1) accounting records were not kept in respect of the Greenford District Scout Council as required by section 130 of the Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Jonathan Seymour
Moore Kingston Smith LLP
Chartered Accountants

The Shipping Building
The Old Vinyl Factory
Blyth Road
Hayes
UB3 1HA

Date: 1 June 2020