

## **Independent examiner's report to the trustees of Malling District Scout Council**

I report to the trustees on my examination of the accounts of the Malling District Scout Council for the year ended 31 March 2022.

### **Responsibilities and basis of report**

As the charity trustees of the Malling 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 Malling District Scout Council 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 Malling District Scout Council as required by section 130 of the Act; or
2. the accounts do not accord with those records.

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.

Signed:



Name: Thomas Diamond

Relevant professional qualification or membership of professional bodies (if any): ICAEW

Address:

Apartment 1708  
9 Michigan Avenue  
Salford  
M50 2HB

Date: 07/03/2023

**MALLING DISTRICT SCOUT COUNCIL**

**REPORT AND ACCOUNTS**

**YEAR ENDED 31 MARCH 2022**

**CHARITY REG. NO. 308139**

**MALLING DISTRICT SCOUT COUNCIL**

**YEAR ENDED 31 MARCH 2022**

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## **MALLING DISTRICT SCOUT COUNCIL**

### **TRUSTEES' ANNUAL REPORT**

#### **FOR THE YEAR ENDED 31 MARCH 2022**

##### **Section A : Reference and Administration Details**

<b>Charity Name</b>	Malling District Scout Council
<b>Registered Charity Number</b>	308139
<b>Charity's Principal Address</b>	45, Holtwood Avenue, Aylesford, Kent ME20 7QH
<b>President (Honorary)</b>	Martin Willgoss

##### **Names of Charity Officers**

###### **Trustees**

Denis Spiller	Chairman
Craig Worcester	District Commissioner
Matthew Paramor	District Explorer Scout Commissioner
Adam Ray	Deputy District Commissioner
Mark Stamford	Deputy District Commissioner
Matthew Wood	District Scout Network Commissioner
Joshua Barkaway	District Youth Commissioner (appointed 21st November 2021)
Deborah Hadley	Secretary
David Silvester	Treasurer
Stephanie Avraamides	Trustee
Joanne Coombs	Trustee (appointed 5th December 2021)
Gary Mills	Trustee (resigned)
Graham Pover	Trustee
Ken Sharp	Trustee

##### **Name of Custodian Trustee**

The Scout Association Trust Corporation

##### **Name and Address of Advisors**

Bankers : Barclays Bank PLC, North Kent Group, 40-46 High Street,  
Maidstone, Kent ME14 1SS

## **MALLING DISTRICT SCOUT COUNCIL**

### **TRUSTEES' ANNUAL REPORT**

#### **FOR THE YEAR ENDED 31 MARCH 2022**

#### **Section B : Structure, Governance and Management**

##### **Description of the Charity's Trusts**

###### Type of Governing Document

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.

###### How the Charity is constituted

The District is a trust established under its rules which are common to all Scouts. The District is registered with The Scout Association under number 12713.

###### Trustee selection methods

The trustees are appointed in accordance with the Policy, Organisation and Rules of The Scout Association.

###### Additional Governance issues

The District is managed by the District Executive Committee, the members of which are the 'Charity Trustees' of the District which is an educational charity. As charity trustees they are responsible for complying with legislation applicable to charities. This includes the registration, keeping proper records and making returns to the Charity Commission as appropriate.

The District Scout Council consists of the 'Charity Trustees' together with representatives from the individual Scout Groups within the Malling District. The District Executive Committee meets regularly during the year.

The District Executive Committee exists to support the individual Scout Groups and the Explorer Units within the Malling District and is mainly responsible for:

- The maintenance and upkeep of the land and buildings at Comp Wood;
- The raising of funds and the administration of the District's finance;
- The insurance of persons, property and equipment of the District;
- District public occasions;
- Assisting in the recruitment, training and monitoring of leaders and other adult support;
- Appointing any sub committees that may be required; and
- Appointing District Administrators and Advisors other than those who are elected.

## **MALLING DISTRICT SCOUT COUNCIL**

### **TRUSTEES' ANNUAL REPORT**

#### **FOR THE YEAR ENDED 31 MARCH 2022**

##### **Section C : Objectives and Activities**

Summary of the objects of the charity set out in its governing document

The objectives of Malling District Scout Council are as a District of the Scout Association.

Summary of the main activities in relation to these objects

##### **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.

Cooperation - We make a positive difference; we cooperate 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; and

make and live by their Promise

##### **Section D : Achievements and Performance**

See separate reports from the various sections of the District.

##### **Section E : Financial Review**

###### **Reserves Policy**

The District's policy on reserves is to hold sufficient resources to continue the charitable activities of the District should income activities fall short.

###### **Investment Policy**

The District has adopted a low risk strategy to the investment of its funds. All funds are held in cash using only mainstream banks, building societies and The Scout Association Short Term Investment Service.

###### **Financial Review**

See separate report from the Treasurer.

##### **Section F : Declaration**

The trustees declare that they have approved the trustees' report above

Signed on behalf of the charity's trustees

Signature

Signature

Full Name

Full Name

Position

Position

Date

# Malling District Scout Council

## Receipts and Payments Account

Year start date

Year end date

For the year from	01-Apr-21	To	31-Mar-22
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### Receipts and payments

	2021/22				2020/21	Note
	Unrestricted funds £	Designated Funds £	Restricted Funds £	Total funds £	Total funds £	
<b>Receipts</b>						
<b>Donations, legacies and similar income</b>						
Membership subscriptions (prior year)	2,219	-	-	2,219	39,036	
Membership subscriptions (current year)	52,978	-	-	52,978	38,765	
Less: Membership subscriptions paid on (National/County/Area/District)	36,514	-	-	36,514	43,578	
Net membership subscriptions retained	18,683	-	-	18,683	34,223	
Donations	-	14,054	-	14,054	5,600	
Legacies	-	-	-	-	10,000	
Gift Aid	-	-	-	-	2,402	
Other similar income	424	-	-	424	15,538	
<b>Sub total</b>	<b>19,107</b>	<b>14,054</b>	<b>-</b>	<b>33,161</b>	<b>67,763</b>	
<b>Grants</b>						
Maintenance grant	-	-	-	-	-	
Other grants	15,756	49,871	-	65,627	-	3
<b>Sub total</b>	<b>15,756</b>	<b>49,871</b>	<b>-</b>	<b>65,627</b>	<b>-</b>	
<b>Fundraising and other income(gross)</b>						
Explorers	15,872	-	-	15,872	6,627	
Scouts	-	-	-	-	-	
Cubs	-	-	-	-	-	
Beavers	-	-	-	-	-	
Quest	-	-	-	-	-	
Badge receipts	3,881	-	-	3,881	1,346	
The Duke of Edinburgh's Award Scheme	1,083	-	-	1,083	1,792	
UK and International Events (World Jamboree, KIJ etc.)	-	3,560	-	3,560	21,782	5
Comp Wood Campsite fees	7,842	-	-	7,842	1,647	
Other fund raising	-	480	-	480	4,100	
Other income	2,560	-	-	2,560	-	6
<b>Sub total</b>	<b>31,238</b>	<b>4,040</b>	<b>-</b>	<b>35,278</b>	<b>37,294</b>	
<b>Investment income</b>						
Building Society interest	-	-	-	-	-	
The Scout Association Charity Deposit Account (formerly the Scout Association Short Term Investment Service)	39	-	-	39	258	
<b>Sub total</b>	<b>39</b>	<b>-</b>	<b>-</b>	<b>39</b>	<b>258</b>	
<b>Total Gross Income</b>	<b>66,140</b>	<b>67,965</b>	<b>-</b>	<b>134,105</b>	<b>105,315</b>	
<b>VAT recovery</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total receipts</b>	<b>66,140</b>	<b>67,965</b>	<b>-</b>	<b>134,105</b>	<b>105,315</b>	

# Malling District Scout Council

## Receipts and Payments Account

Year start date

Year end date

For the year from	01-Apr-21	To	31-Mar-22
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### Receipts and payments

	2021/22				2020/21	
	Unrestricted funds £	Designated Funds £	Restricted Funds £	Total funds £	Total funds £	Note
<b>Payments</b>						
<b>Charitable Payments</b>						
Youth programme and activities - Explorers	14,275	-	-	14,275	10,144	
Youth programme and activities - Scouts	1,450	-	-	1,450	-	
Youth programme and activities - Cubs	-	-	-	-	-	
Youth programme and activities - Beavers	-	-	-	-	13	
Youth programme and activities - District/Growth	-	-	-	-	671	
UK and International Events (World Jamboree, KIJ, Quest etc.)	-	6,442	-	6,442	10,670	
Adult support and training	41	-	-	41	-	
<b>Comp Wood Campsite Management</b>						
Maintenance, repairs and renewals	4,351	-	-	4,351	3,003	
Utilities (Electricity, Sewerage, Water)	401	-	-	401	651	
Insurance	1,568	-	-	1,568	704	
Campsite Development	-	8,436	-	8,436	1,500	
<b>Administration</b>						
Administration (including Online Scout Manager)	2,377	-	-	2,377	2,685	
AGM and Trustee expenses	166	-	-	166	-	
Gift Aid (disbursement to Explorer Units)	-	-	-	-	1,524	
Meetings (Hall hire etc.)	-	-	-	-	-	
<b>Sub total</b>	<b>24,629</b>	<b>14,878</b>	<b>-</b>	<b>39,506</b>	<b>31,565</b>	
<b>Fundraising and other expenses</b>						
Badge purchases	2,891	-	-	2,891	515	
Shop stock purchases	-	-	-	-	-	
The Duke of Edinburgh's Award Scheme Support	914	-	-	914	-	
Other fundraising costs	-	1,330	-	1,330	3,000	
<b>Sub total</b>	<b>3,805</b>	<b>1,330</b>	<b>-</b>	<b>5,135</b>	<b>3,515</b>	
<b>Total Gross Expenditure</b>	<b>28,433</b>	<b>16,208</b>	<b>-</b>	<b>44,642</b>	<b>35,080</b>	
<b>Asset changes and investment purchases, etc.</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total payments</b>	<b>28,433</b>	<b>16,208</b>	<b>-</b>	<b>44,642</b>	<b>35,080</b>	
<b>Net of receipts/(payments)</b>	<b>37,707</b>	<b>51,756</b>	<b>-</b>	<b>89,463</b>	<b>70,235</b>	
<b>Transfers between funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Cash funds - last year end</b>	<b>55,682</b>	<b>79,891</b>	<b>15,000</b>	<b>150,573</b>	<b>79,861</b>	
<b>Cash funds this year end</b>	<b>93,389</b>	<b>131,647</b>	<b>15,000</b>	<b>240,036</b>	<b>150,096</b>	



# Malling District Scout Council Receipts and Payments Account

Year start date

Year end date

For the year from	01-Apr-21	To	31-Mar-22
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## Statement of assets and liabilities at the end of the year

	31st March 2022				31st March 2021	Note
	Unrestricted funds £	Designated Funds £	Restricted Funds £	Total funds £	Total funds £	
<b>Cash funds</b>						
Bank current accounts	93,389	131,647	15,000	240,036	150,096	3,4
Bank deposit account	-	-	-	-	-	
Building society account	-	-	-	-	-	
The Scout Association Short Term Investment Service	5,725	32,025	-	37,750	37,750	3,4
<b>Total cash funds</b>	99,114	163,672	15,000	277,786	187,846	
<b>Other monetary assets</b>						
Tax claim	-	-	-	-	-	
Capitation due from District Groups	-	-	-	-	38,640	
Insurance claim	-	-	-	-	-	
<b>Sub total</b>	-	-	-	-	38,640	
<b>Investment assets</b>						
Investment property - detail	-	-	-	-	-	
Quoted investments	-	-	-	-	-	
Other investments - detail	-	-	-	-	-	
<b>Sub total</b>	-	-	-	-	-	
<b>Non monetary assets for charity's own use</b>						
Badge stock	2,058	-	-	2,058	2,058	1(b)
Shop stock	-	-	-	-	-	
Buildings	81,301	-	-	81,301	81,301	
Scouting equipment, furniture etc	-	-	-	-	-	
Campsite	19,000	-	-	19,000	19,000	2
<b>Sub total</b>	102,359	-	-	102,359	102,359	
<b>Liabilities</b>						
Accounts not yet paid	-	-	-	-	-	
Capitation not yet paid	-	-	-	-	-	
Loan - Campsite Development	-	1,000	-	1,000	1,000	5
Other liabilities	-	-	-	-	-	
<b>Sub total</b>	-	1,000	-	1,000	1,000	

The above receipts and payments account and statement of assets and liabilities were approved by the Trustees

Signature	Print Name
	Chair
	Treasurer

## MALLING DISTRICT SCOUT COUNCIL

### NOTES TO THE ACCOUNTS

#### FOR THE YEAR ENDED 31 MARCH 2022

##### 1. Accounting Policies

###### (a) Basis of Preparation

The accounts are prepared under the historical cost convention on a receipts and payments basis.

###### (b) Badge Stock

Badge stock is stated at the lower of cost and net realisable value.

##### 2. Asset and investment purchase

The Council, on behalf of the District, acquired the Comp Wood Campsite, Seven Mile Lane, Borough Green, Sevenoaks from Kent County Scout Council on 10th January 2014.

##### 3. Designated and Restricted Funds

Designated and Restricted Funds include donations, fund raising and payments received for a specific purpose.

###### Restricted Fund

The District received a bursary of £15,000 on behalf of the family of Charlie Girling in 2020. This bursary is available to any Member of the District in need of support.

During the period, the following events were included in the Designated Funds figures:

###### Longer term

Fund raising for Comp Wood Campsite

###### Shorter term (Event related)

Quest 7

WSJ 2023 South Korea

##### 4. Cash Funds - Total cash funds

	31/03/22	31/03/21
General Funds	£	£
Scout Association Short Term Investment Service	37,750	37,750
Current Account MDSC (District Account)	222,903	137,810
Current Account - Youth Sections	13,166	12,356 *
Current Account - Campsite account	3,966	407
	<u>277,785</u>	<u>188,323</u>

\* Youth Section closing balance 2021 adjusted by +£476.35 which includes transactions not included in prior year.

# **MALLING DISTRICT SCOUT COUNCIL**

## **NOTES TO THE ACCOUNTS**

### **FOR THE YEAR ENDED 31 MARCH 2022**

#### **5. Loans**

Total Cash Funds - Designated Funds includes a number of interest-free loan payments. The terms of the loans provide for repayment no later than four years from the date of receipt. All loans are due to be repaid by 31st March 2021. Three loans were repaid during the year.

## **Independent examiner's report to the trustees of Malling District Scout Council**

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### **Independent examiner's statement**

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Signed:



Name: Thomas Diamond

Relevant professional qualification or membership of professional bodies (if any): ICAEW

Address:  
Apartment 1708  
9 Michigan Avenue  
Salford  
M50 2HB

Date: 07/03/2023