

GREENFORD & DISTRICT SCOUT COUNCIL

(CHARITY REGISTRATION NO. 1046044)

Financial statements for the year ending 31st March 2017

Statement of financial activities

	Note 3	2017 £	2016 £
Income			
Donations		10,463	9,043
Charitable activities		20,935	16,417
Other trading activities		16,980	14,179
Investments		3,748	2,143
Other		0	0
Total income		<u>52,126</u>	<u>41,782</u>
Expenditure	4		
Fundraising costs		11,724	10,539
Charitable activities		26,374	12,862
Other		42,747	13,053
Total expenditure		<u>80,845</u>	<u>36,454</u>
Other recognised gains			
Gains/(losses) on investment assets		17,583	(3,824)
Net movement in funds		<u>(11,136)</u>	<u>1,504</u>
Total funds brought forward		<u>170,726</u>	<u>169,222</u>
Total funds carried forward		<u>159,590</u>	<u>170,726</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

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Financial statements for the year ending 31st March 2017

Balance sheet			
	Note	2017	2016
		£	£
Fixed assets			
Tangible assets	5	870	0
Investments	6	122,593	143,809
Total fixed assets		<u>123,463</u>	<u>143,809</u>
Current assets			
Stock		6,922	4,929
Debtors	7	7,690	1,703
Cash at bank and in hand	8	53,655	50,630
Total current assets		<u>68,267</u>	<u>57,262</u>
Creditors: amounts falling due within one year	9	(32,140)	(30,345)
Net current assets		<u>36,127</u>	<u>26,917</u>
Total assets less current liabilities		<u><u>159,590</u></u>	<u><u>170,726</u></u>
Funds of the Charity			
Unrestricted funds		<u><u>159,590</u></u>	<u><u>170,726</u></u>

The financial statements were approved and authorised for issue by the Trustees on 24th May 2017 and signed on their behalf by

..... E J Walton Chairman

..... 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 on the basis of historic cost 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.

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern. FRS 102 has been adopted in preparing these financial statements.

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

INCOMING RESOURCES

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.

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 5 trustees amounted to £867 (2016 £678 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.

GREENFORD & DISTRICT SCOUT COUNCIL

(CHARITY REGISTRATION NO. 1046044)

Notes to the accounts

Note 2 Accounting policies - continued

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.

Note 3 Analysis of income

	2017	2016
	£	£
Donations		
Membership subscriptions	29,502	32,976
Less: Membership subscriptions paid to County	(23,581)	(26,616)
Net membership subscriptions retained	5,921	6,360
Donations	2,474	1,425
Donations Gift Aid	2,068	1,258
	<u>10,463</u>	<u>9,043</u>
Charitable activities		
Hire of Facilities	9,088	7,746
Swimming Gala	413	354
District Expeditions/Camps	0	0
Beaver Scouts	964	3,248
Cub Scouts	9,650	3,342
Scouts	820	1,529
Explorer Scouts	0	190
Young Leaders	0	0
Scout Active Support	0	8
	<u>20,935</u>	<u>16,417</u>
Other trading activities		
District Shop	13,795	11,162
252 Club	3,180	2,985
Southall Activity Centre	5	32
Explorer Scouts	0	0
Scout Active Support	0	0
	<u>16,980</u>	<u>14,179</u>
Investments		
Bank Interest	87	93
Realised gain on sale of investments	2,135	0
Investment Distributions	1,526	2,050
	<u>3,748</u>	<u>2,143</u>
Other	<u>0</u>	<u>0</u>

GREENFORD & DISTRICT SCOUT COUNCIL

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Notes to the accounts

Note 4 Analysis of Expenditure

	2017	2016
	£	£
Raising Funds		
District Shop	10,126	9,060
252 Club	1,598	1,479
Southall Activity Centre	0	0
	<u>11,724</u>	<u>10,539</u>
Charitable activities		
Swimming Gala	384	430
Leader Training	0	162
District Expeditions/Camps	761	0
St George's Day	462	462
Scout Groups/Sections	9,079	108
Jamboree 2015	0	2,417
Beaver Scouts	914	3,264
Cub Scouts	9,510	3,179
Scouts	1,482	972
Explorer Scouts	1,887	1,365
Young Leaders	1,016	503
Scout Active Support	879	0
	<u>26,374</u>	<u>12,862</u>
Other		
Buildings Insurance	3,095	2,972
Light, Heat & Water	3,084	2,833
Repair, Maintenance & Renewals	33,260	5,252
Depreciation Equipment	290	0
Postage, Telephone and Petrol	1,082	847
Stationery & Equipment	306	76
Tributes & Testimonials	1,510	739
Refreshments	18	98
Governance	0	0
Miscellaneous	102	236
	<u>42,747</u>	<u>13,053</u>

GREENFORD & DISTRICT SCOUT COUNCIL

(CHARITY REGISTRATION NO. 1046044)

Notes to the accounts

Note 5 Tangible fixed assets

5.1 Cost or valuation	2017	2016
Scouting equipment	£	£
Balance brought forward	6,125	6,125
Additions	1,160	0
Disposals	0	0
Balance carried forward	<u>7,285</u>	<u>6,125</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	6,125	6,125
Depreciation charge for year	290	0
Disposals	0	0
Balance carried forward	<u>6,415</u>	<u>6,125</u>
5.3 Net book value		
Brought forward	<u>0</u>	<u>0</u>
Carried forward	<u>870</u>	<u>0</u>

Note 6 Investment Assets

6.1 Fixed asset investments		
Market value at beginning of year	143,809	145,583
Add: additions to investments at cost	1,526	2,050
Less: disposals at carrying value	(40,325)	0
Add/Less: net gain/(loss) on revaluation	17,583	(3,824)
Market value at end of year	<u>122,593</u>	<u>143,809</u>
Historical cost at end of year	<u>70,082</u>	<u>102,433</u>
Analysis of investments	2017	2017
	6.2	6.3
	Market Value	Income from
	at year end	investments
	£	for the year
		£
Investments held in common investment funds	<u>122,593</u>	<u>1,526</u>

All investments are listed on the London Stock Exchange.

6.4 Material investment holdings

	Market Value
FP CAF UK Equity Fund	47,934
CCLA COIF Charities Investment Fund	74,659

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

	2017	2016
	£	£
Debt due from Groups	7,065	0
Prepayments	2	1,025
Accrued Income	623	678
	<u>7,690</u>	<u>1,703</u>

Debtors of £7,065 (2016 £Nil) are due after one year.

Note 8 Cash at bank and in hand

Bank current accounts	7,252	4,130
Bank deposit accounts	45,787	46,166
Cash in hand	616	334
	<u>53,655</u>	<u>50,630</u>

Note 9 Creditors and accruals

Subscriptions	29,756	27,950
Other creditors	501	0
Accruals and deferred income	1,883	2,395
	<u>32,140</u>	<u>30,345</u>

GREENFORD AND DISTRICT SCOUT COUNCIL

Charity Registration Number: **1046044**

Trustees' Annual Report for the year ended 31st March 2017

PRESIDENT: Mr A R Bamford (from 20th June 2016).

VICE PRESIDENTS: Cllr P L Bicknell, Mr J F G Burton, Mr I D Chick JP (from 20th June 2016), 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 MP, Mrs M Thedham (to 19th March 2017).

TRUSTEES: *Ex-Officio*

	Name
Chairman	Mr A R Bamford (to 20 th June 2016) Mrs E J Walton (from 20 th June 2016)
District Commissioner	Mr R Fox
District Youth Commissioner	Miss A S Taylor-Brown
Secretary	Vacant
Treasurer	Mr P G Melhuish
District Explorer Scout Commissioner	Mrs L O'Leary
District Scout Network Commissioner	Vacant

TRUSTEES: *Nominated*

Mr A Appleby, Mr I D Chick JP (from 20th June 2016), Mr W Lewis (from 20th June 2016), Mrs M C Melhuish, Mrs C Muxlow (to 20th June 2016), Mr A K Norman (to 20th June 2016), Mr B Payne, Mr E Selby (to 20th June 2016).

TRUSTEES: *Elected*

Mrs M M Brandon, Mr I D Chick JP (to 20th June 2016), Mr R Chick, Mr S Dingwall, Mr P Melvin, Mrs C Muxlow (from 20th June 2016), Mr A K Norman (from 20th June 2016).

TRUSTEES: *Co-opted*

Mrs H Hankins (from 23rd November 2016), Ms S Malik (from 25th January 2017), Mrs T Miller.

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 2017

Aims and Activities

The purpose of Scouting is to actively engage and support young people in their personal development, empowering them to make a positive contribution to society. This purpose is achieved through 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.

During the year ended 31st March 2017, 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. Our aims and objectives being to provide as many resources as possible to encourage youth within our Scouting area.

Achievements and Performance

The main objectives for the year have been to continue with the UK Scout Activity Programme, to support Groups. Support has also been given to the District Explorer Scout section. We have undertaken refurbishment of our building used by 23rd Wembley Group at the Station Grove, Wembley. We have helped the 2nd Northolt Group with urgent electrical safety upgrades.

District wide events included the annual Swimming Gala for all youth members 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. Several members of the District were recognised by The Scout Association for various Scouting awards.

All youth sections and the adult Scout Active Support Unit have taken part in their own and District events. To celebrate the centenary year of Cub Scouting our District Cub Scouts held a District camp at the PACCAR County site. Southall Activity Centre had a busy year with visitors from inside and outside the District, including Scouts from abroad. Fund raising at District level was by way of a "252" monthly draw club and the Scout shop - the profits from which were used to maintain the headquarters in Greenford.

Financial Review

At the end of the year income reserves amounted to £159,590. 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. 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.

Plans for Future Periods

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

Structure, Governance and Management

The District which covers Greenford, Northolt, Perivale, Southall, Sudbury and Wembley consists of 15 groups where we have a youth membership of 701 covering Beaver Scouts, Cub Scouts, Scouts and Explorer Scouts. In addition there are 205 adults involved as leaders or administrators - all of whom give their services voluntarily. Co-ordination is provided to ensure all leaders receive training.

A new Group – 10th Northolt (John Chilton School) was opened during the year. John Chilton School is a mixed Community Special School funded by Ealing Local Authority for pupils aged 3-17 years who may have moderate to severe learning difficulties as a primary need or as a dual diagnosis to their medical or physical need.

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.

Statement of Trustees' Responsibilities – England & Wales Unincorporated

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 24th May 2017 and signed on their behalf by

Elizabeth Jean Walton (Chairman)

Paul Graham Melhuish (Treasurer)

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

Charity Registration Number: 1046044

I report on the accounts of Greenford and District Scout Council for the year ended 31 March 2017, 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 (financial statements) 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.

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow procedures laid down in the general Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act; and
- to state 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. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with these records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In accordance 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
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 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.

Jonathan Seymour
Kingston Smith LLP
Chartered Accountants

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

Date: