

GREENFORD AND DISTRICT SCOUT COUNCIL

Charity Registration Number: **1046044**

Trustees' Annual Report for the year ended 31st March 2019

PRESIDENT: Mr A R Bamford.

VICE PRESIDENTS: Cllr P L Bicknell, Mrs M M Brandon (from 18th June 2018), 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 MP.

TRUSTEES: *Ex-Officio*

	Name
Chair	Ms S Malik
District Commissioner	Ms C S Muxlow
District Youth Commissioner	Miss A S Taylor-Brown
Secretary	Vacant
Treasurer	Mr P G Melhuish
District Explorer Scout Commissioner	Mrs L G O'Leary
District Scout Network Commissioner	Mr C Taylor-Brown

TRUSTEES: *Nominated*

Mr A Appleby, Dr D Aubby, Mr I D Chick JP, Mr R W Fox (to 19th September 2018), Mrs M C Melhuish, Mr B K Payne.

TRUSTEES: *Elected*

Mrs S C Appleby (from 18th June 2018), Mrs M M Brandon (to 18th June 2018), Mr S L Dingwall, Mr H Fahmy (from 18th June 2018), Mr W F Lewis (from 18th June 2018), Mr P Melvin, Mr A K Norman (to 18th June 2018), Mr P I Thorne.

TRUSTEES: *Co-opted*

Mrs S C Appleby (to 18th June 2018), Mr W F Lewis (to 18th June 2018), Mrs T Miller (to 18th June 2018), Mr A K Norman (from 18th June 2018).

INDEPENDENT EXAMINER:

Kingston Smith LLP, The Shipping Building, The Old Vinyl Factory, Blyth Road, Hayes. 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 2019

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 704 covering Beaver Scouts, Cub Scouts, Scouts and Explorer Scouts. In addition, there are 282 adults involved as leaders or administrators - all of whom give their services voluntarily. There was little change in membership numbers. Training is provided for all adults, both uniformed and non-uniformed.

The demographic makeup of the District's area constantly changes and we are always looking to open new Groups as required. We undertook the "Big Event" sponsored by London Borough of Ealing to attract young people and adult volunteers.

District wide events included a District camp at PACCAR, Chalfont, in October and 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. 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 continue to support seven Scouts from the District who have been selected to represent the United Kingdom at the World Scout Jamboree to be held in America in 2019. In addition, eight Scouts and two leaders will be attending the Jamborette in Haarlem, The Netherlands in August 2019. Finally, we supported three Young Leaders on their Explorer Belt expedition to Austria.

Southall Activity Centre had a busy year with visitors from inside and outside the District. Improvements include new climbing equipment, an indoor rifle range and outdoor adventure equipment.

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

At this time there are no factors likely to affect the performance of the District going forward.

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 which are reasonably predictable and stable.

At the end of the year income reserves amounted to £709,160. 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.

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.

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

Structure, Governance and Management

During the year ended 31st March 2019, 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 22nd May 2019 and signed on their behalf by

Sonia Malik (Chair)

Paul Graham Melhuish (Treasurer)

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 2019, 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
Kingston Smith LLP
Chartered Accountants

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

Date: 28th May 2019

GREENFORD & DISTRICT SCOUT COUNCIL

(CHARITY REGISTRATION NO. 1046044)

Financial statements for the year ending 31st March 2019

Statement of financial activities

	Note 3	2019 £	2018 £
Income			
Donations		12,575	7,834
Charitable activities		17,730	24,948
Other trading activities		16,275	14,797
Investments		7,283	3,015
Other		0	619,640
Total income		<u>53,863</u>	<u>670,234</u>
Expenditure	4		
Fundraising costs		11,603	11,137
Charitable activities		76,845	23,218
Other		19,970	54,424
Total expenditure		<u>108,418</u>	<u>88,779</u>
Other recognised gains			
Gains/(Losses) on investment assets		29,348	(6,678)
Net movement in funds		<u>(25,207)</u>	<u>574,777</u>
Total funds brought forward		<u>734,367</u>	<u>159,590</u>
Total funds carried forward		<u>709,160</u>	<u>734,367</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 31st March 2019

Balance sheet

	Note	2019	2018
		£	£
Fixed assets			
Tangible assets	5	290	580
Investments	6	553,694	518,298
Total fixed assets		<u>553,984</u>	<u>518,878</u>
Current assets			
Stock		5,979	5,617
Debtors	7	12,250	14,119
Cash at bank and in hand	8	173,404	229,999
Total current assets		<u>191,633</u>	<u>249,735</u>
Creditors: amounts falling due within one year	9	(36,457)	(34,246)
Net current assets		<u>155,176</u>	<u>215,489</u>
Total assets less current liabilities		<u><u>709,160</u></u>	<u><u>734,367</u></u>
Funds of the Charity			
Unrestricted funds		<u><u>709,160</u></u>	<u><u>734,367</u></u>

The financial statements were approved and authorised for issue by the Trustees on 22nd May 2019 and signed on their behalf by

.....

S Malik (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.

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

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.

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 £220 (2018 £959 to 4 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.

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.

Note 3 Analysis of income

	2019	2018
	£	£
Donations		
Membership subscriptions	32,422	32,106
Less: Membership subscriptions paid to County	(27,650)	(27,184)
Net membership subscriptions retained	4,772	4,922
Donations	1,218	254
Donations Gift Aid	6,585	2,658
	<u>12,575</u>	<u>7,834</u>
 Charitable activities		
Hire of Facilities	9,431	15,008
Swimming Gala	321	348
District Expeditions/Camps	0	0
Beaver Scouts	2,768	3,330
Cub Scouts	3,810	5,526
Scouts	305	736
Explorer Scouts	1,075	0
Young Leaders	20	0
Scout Active Support	0	0
	<u>17,730</u>	<u>24,948</u>
 Other trading activities		
District Shop	15,270	14,594
Southall Activity Centre	208	173
Explorer Scouts	797	0
Scout Active Support	0	30
	<u>16,275</u>	<u>14,797</u>
 Investments		
Bank Interest	1,235	631
Realised gain on sale of investments	0	0
Investment Distributions	6,048	2,384
	<u>7,283</u>	<u>3,015</u>
 Other		
Sale of Allenby Road, Southall Closed Group Site	0	619,640
	<u>0</u>	<u>619,640</u>

The District disposed of the above site in November 2017 to an unconnected charity purchaser at full market value via a commercial estate agent. This sale was with the permission of The Scout Association Trust Corporation.

GREENFORD & DISTRICT SCOUT COUNCIL

(CHARITY REGISTRATION NO. 1046044)

Notes to the accounts

Note 4 Analysis of Expenditure

	2019	2018
	£	£
Raising Funds		
District Shop	11,253	11,137
Explorer Scouts	350	0
Southall Activity Centre	0	0
	<u>11,603</u>	<u>11,137</u>
Charitable activities		
Swimming Gala	425	385
Leader Training	330	12
District Expeditions/Camps	5,745	0
St George's Day	580	450
Scout Groups/Sections	52,943	5,216
Jamboree & Jamborette 2019	5,188	4,850
Beaver Scouts	2,938	3,537
Cub Scouts	4,959	5,541
Scouts	271	1,112
Explorer Scouts	2,627	1,658
Young Leaders	839	457
Scout Active Support	0	0
	<u>76,845</u>	<u>23,218</u>
Other		
Buildings Insurance	3,940	3,199
Light, Heat & Water	2,379	3,179
Repair, Maintenance & Renewals	11,613	44,756
Depreciation Equipment	290	290
Postage, Telephone and Petrol	1,087	1,331
Stationery & Equipment	50	334
Tributes & Testimonials	506	850
Refreshments	43	10
Governance	0	0
Miscellaneous	62	475
	<u>19,970</u>	<u>54,424</u>

GREENFORD & DISTRICT SCOUT COUNCIL

(CHARITY REGISTRATION NO. 1046044)

Notes to the accounts

Note 5 Tangible fixed assets

5.1 Cost or valuation	2019	2018
Scouting equipment	£	£
Balance brought forward	7,285	7,285
Additions	0	0
Disposals	(1,850)	0
Balance carried forward	<u>5,435</u>	<u>7,285</u>
5.2 Accumulated depreciation		
Depreciation is provided on the above assets at the following rates:		
	Basis	Straight line
	Rate	25% - 50%
Scouting equipment		
Balance brought forward	6,705	6,415
Depreciation charge for year	290	290
Disposals	(1,850)	0
Balance carried forward	<u>5,145</u>	<u>6,705</u>
5.3 Net book value		
Brought forward	<u>580</u>	<u>870</u>
Carried forward	<u>290</u>	<u>580</u>

Note 6 Investment Assets

6.1 Fixed asset investments		
Market value at beginning of year	518,298	122,593
Add: additions to investments at cost	6,048	402,383
Less: disposals at carrying value	0	0
Less/Add: net gain/(loss) on revaluation	29,348	(6,678)
Market value at end of year	<u>553,694</u>	<u>518,298</u>
Historical cost at end of year	<u>479,257</u>	<u>472,465</u>

Analysis of investments

	2019	2019
	6.2	6.3
	Market Value	Income from
	at year end	investments
	£	for the year
		£
Investments held in common investment funds	<u>553,694</u>	<u>6,048</u>

All investments are listed on the London Stock Exchange.

6.4 Material investment holdings

	Market Value
FP CAF UK Equity Fund	247,043
CCLA COIF Charities Investment Fund	306,651

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

	2019	2018
	£	£
Debt due from Groups	10,200	11,200
Prepayments	0	1,725
Accrued Income	2,050	1,194
	<u>12,250</u>	<u>14,119</u>

Debtors of £10,200 (2018 £11,200) are due after one year.

Note 8 Cash at bank and in hand

Bank current accounts	1,405	4,263
Bank deposit accounts	171,843	225,364
Cash in hand	156	372
	<u>173,404</u>	<u>229,999</u>

Note 9 Creditors and accruals

Subscriptions	30,272	29,025
Other creditors	5,022	4,944
Accruals and deferred income	1,163	277
	<u>36,457</u>	<u>34,246</u>

Deferred income includes £500 (2018 £ Nil) deposit for use of facilities in a subsequent year.

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 2019, 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
Kingston Smith LLP
Chartered Accountants

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

Date: 28th May 2019