

Registered Charity Number: 303547



Report of the Trustees and Financial Statements
for the year ending 31st January 2021

For

Bromley District Scout Council

Bromley District Scout Council Trustees Report 2020-2021

Contents

Introduction	1
Reference and Administration details.....	1
Structure, Governance and Management.....	2
Objectives and Activities	3
Financial Review	4
Financial Outlook	5
Statement of Trustees' Responsibilities.....	5
Financial Statements	6
Notes to the Financial Statements	7
Independent examiner's report.....	10

Introduction

The Trustees present their report with the financial statements of the charity for the year ending 31st January 2021. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) Accounting & Audit Requirements for Group, Districts, Counties/Areas & Scottish Regions Item Code LT103950, Edition no 2. (1st February 2017)

Reference and Administration details

Registered Charity Number: 303547

Registered Address: 15 Prospect Place, Bromley BR2 9H

Bankers

HSBC Plc
184 High Street , Bromley, BR1 1HL

Independent Examiner

John Tomkinson ACIB
10 Rydal Close
West Wickham
Kent
BR4 9QH

Trustees

Thomas Abbot	Ex-Officio	District Explorer Scout Commissioner
Tania Baker	Ex Officio	District Secretary
Saskia Clubb	Ex Officio	District Network Leader
Claire Hannam	Ex Officio	District Treasurer
Gary Peppiatt	Ex Officio	District Commissioner
Tiegan Rowland	Ex Officio	District Youth Commissioner
Russell Zaple	Ex Officio	District Chair

Brian Allen	Elected	District Centre Manager
Les Dobbs	Elected	
Colin Goodwin	Elected	
Chris Jones	Elected	
Terry Newman	Elected	Chair Appointment Sub Committee
Tom Norris	Elected	Deputy District Commissioner

Joe Collier	DC Nomination
Sophie Dunbar	DC Nomination
Sue Elwood	DC Nomination
Stuart Haydon	DC Nomination
Sheila Howard	DC Nomination
Steven Lofting	DC Nomination
Jeannie Pittard-Whitmarsh	DC Nomination (Deceased Jan 2021)

Mike Ungemuth	Co-Opted
Evelyn Magee	Co-Opted

Honorary Vice Presidents

Gareth Bacon MP	(Orpington)
Sir Bob Neill MP	(Bromley & Chislehurst)
Ellie Reeves MP	(Lewisham West & Penge)
Col Bob Stewart DSO MP	(Beckenham)

Structure, Governance and Management

Governance

The charity is governed by its governing document, a deed of trust and constitutes an unincorporated charity. The charity also follows the requirements of the Policy, Organisation and Rules of The Scout Association (POR). The Trustees as a body are referred to as the County District Executive Committee.

Risk Management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The Trustees have identified and constantly review the major risks to which they believe the District is exposed. The

Trustees have followed POR and, with reference to publications prepared by the Scout Association, have established systems to mitigate all the identified risks. These principally relate to the training and assessment of Leaders, Instructors and Executive Members and the regular appraisal of all the District's activities.

Financial year

In the prior year, the District Executive Committee decided to change the year end from 31st March to 31st January. This was to ensure that large income from annual subscriptions which is due from the Groups at the end of March occurs in the correct financial year. These financial statements are for a full year from 1st February 2020 to 31st January 2021. Comparatives are for the ten-month period from 1st April 2019 to 31st January 2020.

Objectives and Activities

Organisation and Aims

The Scout Association exists by authority of Royal Charter which gives authority to the By Laws of the Association, which are approved by Her Majesty's Privy Council. The By-Laws, in turn, authorise the making of rules for the regulation of the Association's and this County's affairs. A copy of the By-Laws is available from the Association's Headquarters at Gilwell Park.

The Scout Council of Bromley District is a Registered Charity -Bromley District Scout Council (No 303547) whose purpose is to develop young people within the structure of the Scout Association. It is one of two Districts within the Greater London South-East Scout County

Our work is focused on promoting and developing Scouting within the London Borough of Bromley and providing support and guidance to the 44 Scout Groups within the Borough. The programmes of youth orientated events and activities provided by the Scout Groups in Bromley District benefits young people by developing their self-confidence and social skills alongside practical and other important skills for life. Bromley Scouts welcome all young people regardless of personal background, faith, gender or any personal circumstances and we believe this philosophy of openness to all enriches everyone through the sharing of the skills, aptitudes and life experiences of our young people and the adult volunteers who support this work.

The purpose of the BDSC Charity aligns with that of the National Scout Association, namely "Scouting actively engages and supports young people in their personal development. Empowering them to make a positive contribution to society".

Review of Activity

2020 was dominated by Covid-19 pandemic.

We got off to a strong start, reporting a 1.7% increase in membership in our census in January 2020. We had opened a new explorer unit at 9th Orpington and work was well underway to open a new Group (1st Bromley El-Amman) to be based at Keston Mosque for which we had recruited 15 adult volunteers and had a potential 50 young people lined up to join. Plans were underway for our second St Georges Activity day at Downe and various regular and other exciting activities including expeditions to South of France and Poland.

That all came to an abrupt halt when face to face Scouting was suspended in March 2020.

Thanks to the incredible dedication and sheer inventiveness of our adult volunteers we have been able to adapt our programme and have kept some two and a half thousand Young People engaged with Scouting through virtual platforms of Zoom, Facebook-live, Whatsapp, etc. Young people have continued to gain new skills working on our badge and award programme and enjoyed keeping in touch with friends at virtual section meetings, virtual camps, virtual campfires and various other inventive initiatives driven by our amazing team of volunteers.

Sadly, a higher number than normal of loyal and long-serving volunteers passed away or as we say in Scouting “went home” during the year and our thanks goes to each of them for all that they did for us, in some cases over many, many years and for the memories they leave.

On a more positive note, during the year we managed to recruit 97 new adult volunteers, 44 leaders were awarded the coveted wood beads and 73 gained a long service award. Incredible.

To say 2020 was a difficult year is an understatement. Thanks to the amazing and impressive dedication of our adult volunteers, we have kept going and on behalf of the Young People of Bromley, they cannot be thanked enough for all their efforts.

We all look forward to a return to face to face Scouting and will surely recover quickly and grow stronger from our experiences of 2020.

Financial Review

Reserves Policy

The underlying financial principle of the charity is to support and assist all the functions and activities undertaken by our members. To this end we do not set out to make an annual cash surplus. We aim to at least break even on our day to day expenses and maintain sufficient unrestricted general funds for repair and maintenance of our properties and other assets, capital investment within the District when required and a loan facility for Groups needing financial support.

Reserve funds are regularly reviewed by the District Finance Sub-Committee and the Trustees.

Review of Transactions

Subscription income was due on 25th March 2020 and was received in full.

As we are all aware this year has had an impact on income and expense, namely youth events refunding monies, and with Wilberforce and the Scout Shops having a reduction of income circa £20k each.

We have been extremely fortunate to have received over £54k from the government in Covid – 19 grants which has increased our income dramatically and offset some of our losses this year.

Our restricted funds of £19,500 are for Jack Petchy of which we have since awarded £4,550.

At the end of the financial year the district is in a healthy position financially.

Overseas events

World Scout Jamboree. The Trustees reviewed their policy on funding leaders and participants of WSJs and agreed to continue to support these financially. The amount of support per head will be determined 2 years in advance of a WSJ.

European Jamboree: Poland. The 2020 European Jamboree was initially postponed to 2021, but by November the organisers had received insufficient indications of firm support that they decided to cancel the event. We had subsidised participants by £1,750 and anticipate a full refund.

District Expedition France 2021 A District expedition to France was planned for 2021.. Unfortunately this has been postponed due to Covid-19 and a new date is yet to be arranged. This had a very minor impact on finances.

Financial Outlook

2020/21 will be a challenging year for Bromley District and perhaps more particularly for the 44 Groups that operate within the District. We have started the year with a continued ban on face to face Scouting and 752 fewer young people than last year, 70% of whom are from the Beaver and Cub sections. We can therefore expect reduced membership fee income, together with a negative impact on sales at the shops, at our Wilberforce centre and from business parking at our District HQ. However, there are no significant expenses anticipated in 2021/22, our core operating overheads are low and our reserves are strong.

Statement of Trustees' Responsibilities

Charity law requires the members of the District Executive Committee, as Charity Trustees, to prepare financial statements for each financial year that give 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 those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- 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 which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. 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.

Financial Statements

Receipts and payments account for the year ended 31st January 2021

	Unrestricted	Restricted	Total	2019/2020
Receipts				
Membership subscriptions	9,246	-	9,246	15,656
Shop sales	7,993	-	7,993	28,354
Wilberforce	5,754	-	5,754	25,477
DHQ parking	2,425	-	2,425	3,577
Explorers and Network	9,740	-	9,740	9,231
Youth events and other activities	4,592	-	4,592	33,652
Grants	54,292	-	54,292	-
Donations & Legacies	345	-	345	6,588
Gift Aid	-	-	-	108
Interest	115	-	115	150
Asset and investment sales	-	-	-	-
Loan repayments	1,318	-	1,318	2,430
Jack Petchy	-	19,500	19,500	-
Total Receipts	95,819	19,500	115,319	125,223
Payments				
Shop expenses	8,239	-	8,239	24,366
Wilberforce	10,292	-	10,292	17,743
Explorers and Network	10,762	-	10,762	10,184
Youth events and other activities	5,797	-	5,797	39,545
Young Leaders	-	-	-	488
Grants & Donations	1,800	-	1,800	6,000
Insurance	761	-	761	1,420
Utilities	1,410	-	1,410	1,261
Repairs and maintenance	2,888	-	2,888	2,600
Council Tax	-	-	-	705
Office expenses	1,055	-	1,055	1,007
Travel and expenses	36	-	36	42
Motion Picture Licence	1,107	-	1,107	1,075
Sundry expenses	58	-	58	995
Loans to Groups	-	-	-	-
Jack Petchy	-	4,550	4,550	-
Assets and Investment	-	-	-	16,778
Total Payments	44,204	4,550	48,754	124,209
Surplus / (Deficit)	51,616	14,950	66,566	1,014

A total of £129,108 fees were collected on behalf of Greater London South East Scout County and The Scout Association.

The figures for 2019-2020 relate to a ten month period.

Balance sheet at 31st January 2021

	31 January 2021			31 January 2020
	Unrestricted	Restricted	Total	Total
Cash Funds				
Current Accounts	35,727	14,950	50,677	37,897
Deposit Accounts	134,732	-	134,732	134,667
Wilberforce Accounts	80,411	-	80,411	26,767
Cash Floats	144	-	144	177
Total Cash funds	251,015	14,950	265,965	199,508
Other monetary assets				
Loans	3,320	-	3,320	4,638
Debts Due	-	-	-	-
Sub Total	3,320	-	3,320	4,638
Non Monetary Assets				
Badge Stock	7,463	-	7,463	7,463
Shop Stock	7,355	-	7,355	7,355
District Headquarters (Property)	84,451	-	84,451	84,451
Wilberforce Estate (Property)	16,901	-	16,901	16,901
1st Cray Valley (Property)	15,000	-	15,000	15,000
Other Equipment	-	-	-	564
Sub Total	131,170	-	131,170	131,735
Liabilities				
Loans	-	-	-	-
Other Liabilities	-	-	-	2,460
Sub Total	-	-	-	2,460
Net Assets	385,505	14,950	400,455	333,421

The notes on pages 8-9 form part of these financial statements

Approved by the District Executive Committee on 1st July 2021 and signed on the Trustees' behalf by:



2ND JULY 2021

Russell Zapple Chair.

Notes to the Financial Statements

1. Accounting Convention

The Financial Statement has been prepared under the historical cost convention and in accordance with the guidelines laid down in the 2017 SOR P.

2. Income and Expenditure

The financial statements are prepared on a receipts and payments basis. All incoming resources and resources expended are included in the financial statements when funds are received or when payments are made.

3. Stock and Depreciation

Shop stock was not fully checked and accounted this year-end due to Covid-19 restrictions and with minimal trading during the year, this has been reported as at last year-end.

There is no depreciation of assets.

No depreciation is provided on buildings or the freehold land because the trustees believe that the maintenance of the buildings to a good standard makes this unnecessary.

The properties have not been revalued because the trustees believe that no benefit for our charitable objectives would be achieved by the expenditure involved.

4. Subscriptions

The District collects annual subscriptions from the Groups for each young member. These subscriptions include amounts passed on to Greater London South-East Scout County and to The Scouts headquarters. The amounts passed on are treated as agency income and whilst shown they are excluded from these financial statements. Fees collected and paid in the year ended 31st January 2021 totalled £129,108 (£125,550 2019/20).

5. Land and Buildings

The District owns 3 pieces of real estate. 'District Headquarters' at Prospect Place, Bromley, 'The Wilberforce Estate' (including The Great-Oaks building) in Keston and 'Our Den' in The Landway, St Mary Cray (former 1st Cray Valley HQ). All properties are owned Freehold and are unencumbered.

6. Taxation

The charity is exempt from tax on its charitable activities.

7. Fund Accounting

Unrestricted Funds can be used in accordance with the charitable objectives at the discretion of the Trustees. Unrestricted funds comprise the general fund, and funds that have been designated by the Trustees for intended purposes.

Restricted Funds can only be used for particular purposes within the objectives of the charity. Restrictions arise when specified by the donor or when funds are raised for particular purposes. Restricted funds recorded relate to Jack Petchy funds.

8. Loans

The District offers a loan facility for Groups in need of financial support. No new loans were granted in the year. One loan was cleared (6th Mottingham) and one remains in place (9th Orpington) with an agreed repayment schedule in place.

9. Trustee Expenses and Gift Aid

Expenses totalling £327 were claimed during the year. £58 was for travel expenses with the remainder reimbursement for operating costs.

No Gift Aid was claimed in the year.

Independent examiner's report

I report on the financial statements of the Bromley District Scout Council for the year ended 31 January 2021, which are set out on pages 1 to 7, in respect of an examination carried out in accordance with the Policy, Organisation and Rules of the Scout Association and section 145 of the Charities Act 2011 (the Act).

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 the procedures laid down in the general Directions given by the commission under section 145(5)(b) of the 2011 Act
- to state whether particular matters have come to my attention

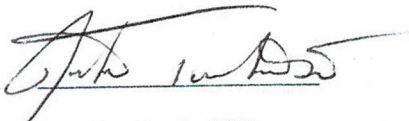
Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An 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 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 next statement.

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



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