

Registered Charity Number: 303547



Report of the Trustees and Financial Statements
for the year ending 31st January 2022

For

Bromley District Scout Council

Bromley District Scout Council Trustees Report 2021-2022

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Introduction

The Trustees present their report with the financial statements of the charity for the year ending 31st January 2022. 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
Sheila Howard	Ex Officio	District Commissioner
Tiegan Rowland	Ex Officio	District Youth Commissioner (Resigned May 2022)
Russell Zaple	Ex Officio	District Chair

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

Joe Collier	DC Nomination	
Stuart Haydon	DC Nomination	
Steven Lofting	DC Nomination	

Gary Peppiatt	Co-Opted	
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 also referred to as the District Executive Committee and are supported by a number of appointed sub-committees each with its area of specialism and focus.

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 & Basis of Accounting

The financial year ends 31st January. This was changed from 31st March in 2020 to facilitate improved actual in year receipts and payments pertaining to membership fees. It is the view of the Trustees that this has worked well in simplifying the accounts. Accounts are recorded on a receipts and payments basis adjusted to shop stock. Further details are in the Notes to the Financial Statements (page 7-9)

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 District'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 (Reg 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 some 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

The previous year 20/21 was dominated by Covid with zero face to face scouting throughout most of the year and that continued through until the end of March 2021. Leaders and Managers paid great attention to and developed comprehensive risk assessments to ensure that our phased return to 'normal' Scouting was executed as safely as possible for all concerned. We were unable to hold any District-wide events but supported Groups as they transitioned back towards business as usual.

The first half of the year saw Bromley District bidding to invest in the purchase of a 23 acre section of Downe campsite which the Scout Association had decided to close and sell. In addition to our own funds, some £70k was pledged by Bromley Groups, £30k pledged through a 'Go-Fund-Me' campaign and £10k from 3rd party donations. In all, we raised the requisite £250k of pledged funding but ultimately the Scout Association elected to sell to a newly formed charity who were prepared to purchase the entire site. The process demonstrated the unity of the District and identified that we have healthy reserves that we can afford to invest in developing as a District.

The Scout Association (TSA) launched a new section for 3-5 year olds called Squirrels. Our very own 3rd Saint Pauls Cray were a pilot for this and featured in the TSA's online promotion. Squirrels is proving to be very popular. We have already opened several new 'Dreys' and a number of Groups are working on doing so too.

The planned opening of the new Muslim Group 1st Bromley in Keston in 2020 was put on hold as a result of Covid but discussions have recently restarted, and we hope to progress that in 2022-23. Sadly, we had to close the 4th Bromley who had been struggling for leaders and members although the leaders transferred to 1st West Wickham which is now seeing signs of a resurgence.

Covid inevitably had a negative effect on our membership with our Jan 2021 census reporting an overall drop of 19% with the youngest sections (Beavers and Cubs) hardest hit. Pleasingly, Census 2022 reported a significant recovery in youth membership bringing us back close to 2020 levels and there has been a strong intake of new Adult volunteer support too with 106 new leaders, 31 new Group Executive and 72 change of role appointments approved. The future looks bright.

Our Great Oaks building and campsite at Wilberforce saw minimal use in the previous year but we offered outdoor use free of charge to Bromley Groups for a period of time to help facilitate return to face to face scouting and have seen bookings slowly return to near normal levels. We have taken the opportunity to invest significantly in upgrading the electrics at Wilberforce and plan to invest further in the facility in the coming year.

After eight years in role, Gary Peppiatt decided it was time for him to step down as District Commissioner. On behalf of the District, the Trustees wish to record our enormous respect, thanks and gratitude for Gary's inspirational leadership and remarkable achievements for the District. We are grateful too that Gary remains as a Trustee and has agreed to Chair our newly formed Facilities Management Sub Committee.

Following a comprehensive selection and recruitment process which included a panel from Headquarters, County, Bromley, Bexley and Youth representatives, The County Commissioner has appointed Sheila Howard as our new District Commissioner. A Trustee of Bromley and a GSL in Beckenham, Sheila is well known to the District and comes with much energy and exciting ideas to lead us through our next chapter. We look forward to working with Sheila and wish her every success.

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 fund levels are regularly reviewed by the District Finance Sub-Committee and the Trustees.

Review of Transactions

Membership subscriptions income was received in full.

Again, this financial year was affected by Covid and impacted our income and expense as it did in 2020/21. In this context, prior years comparison must be treated with caution.

Our Scout Shops increased their income this year netting a circa £6k reported profit. It should be noted that year-end stock count was not possible (accounts note 3) so prior year stocks are reported but believed to be broadly accurate. Very roughly this is equivalent to a £2 per head subsidy on the District subscriptions, so the more people use the shops the better.

Due to restricted activity, Wilberforce recorded a small deficit of £3k which was more than compensated by Government covid grants shown centrally. Just short of £10k was invested in improving electrics at Wilberforce but this was borne centrally, not in reported Wilberforce costs. Youth Events were unable to run any events but we did maintain some albeit reduced income from rentals of our Headquarters building and carpark.

As mentioned above, we were fortunate to receive c£33.6k in Government Covid 19 grants which has supported our income and offset some of our expenditure this year.

Regrettably, the 4th Mottingham Group closed in 2020/21. There were no resultant liabilities for the District and it's remaining funds of £4,259 were transferred to District funds and included in the Donations and Legacies.

Restricted funds are for Jack Petchy. In 21/22 we have awarded £23,700 and returned £2,250 returned to Jack Petchy in unclaimed awards. Our Jack Petchy team are focused on promoting the scheme to maximise benefit to District members.

Overseas events

European Jamboree: Poland. The 2020 European Jamboree was initially postponed to 2021, then cancelled. We subsidised participants by £1,750 and have received a full refund which is shown in Miscellaneous receipts.

World Scout Jamboree. The Trustees reviewed our policy on funding Bromley-based leaders and participants of WSJs and agreed to continue to support these financially. Broadly consistent with previous years (every 4), we anticipate a cost of c£22k in 2022/23. We also introduced a new subsidy of £5k pa to the Youth Events budget so that all young people can benefit from subsidised activities. This will begin in 2022/23.

Financial Outlook

Our Finances are in good shape thanks to prudent management over time and Government support though Covid related grants. No further grants are anticipated but membership numbers are increasing and thus fee income and our shops and facilities are beginning to return previously enjoyed revenue streams. Our reserves are extremely strong and we are actively considering options to invest some of our reserves into our facilities to ensure continued and improved support for the District.

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 2022

	Unrestricted	Restricted	Total	Notes	2020/2021
Receipts					
Membership subscriptions	3,564	-	3,564	1	9,246
Shop sales	24,511	-	24,511		7,993
Wilberforce	8,224	-	8,224		5,754
DHQ Revenue	3,894	-	3,894		2,425
Miscellaneous Receipts	1,750			2	
Explorers and Network	3,005	-	3,005		9,740
Youth events and other activities	-	-	-		4,592
Grants	33,588	-	33,588	3	54,292
Donations & Legacies	15,391	-	15,391	4	345
Gift Aid	-	-	-		-
Interest	19	-	19		115
Asset and investment sales	-	-	-		-
Loan repayments	430	-	430		1,318
Jack Petchy	-	26,069	26,069		19,500
Total Receipts	94,375	26,069	120,444		115,319
Payments					
Shop expenses	18,823	-	18,823		8,239
Wilberforce	11,146	-	11,146	5	10,292
Explorers and Network	2,822	-	2,822		10,762
Youth events and other activities	100	-	100		5,797
Grants & Donations	-	-	-		1,800
Insurance	1,611	-	1,611		761
Utilities	1,717	-	1,717		1,410
Repairs and maintenance	10,286	-	10,286	6	2,888
Council Tax	186	-	186		-
Bank /Zettle Charges	454	-	454		-
Professional Fees	3,090	-	3,090	7	-
Office expenses	1,686	-	1,686		1,055
Travel and expenses	332	-	332		36
Motion Picture Licence	1,140	-	1,140		1,107
Sundry expenses	595	-	595		58
Loans to Groups	-	-	-		-
Jack Petchy	-	25,950	25,950		4,550
Assets and Investment	-	-	-		-
Total Payments	53,987	25,950	79,937		48,754
Surplus / (Deficit)	40,388	119	40,507		66,566

Balance sheet at 31st January 2022

	31 January 2022			31 January 2021
	Unrestricted	Restricted	Total	Total
Cash Funds				
Current Accounts	67,255	15,069	82,324	50,677
Deposit Accounts	134,738	-	134,738	134,732
Wilberforce Accounts	89,717	-	89,717	80,411
Cash Floats	143	-	143	144
Total Cash funds	291,853	15,069	306,922	265,965
Other monetary assets				
Loans	2,890	-	2,890	3,320
Debts Due	-	-	-	-
Sub Total	2,890	-	2,890	3,320
Non Monetary Assets				
Badge Stock	7,015	-	7,015	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	-	-	-	-
Sub Total	130,722	-	130,722	131,170
Liabilities				
Loans	-	-	-	-
Other Liabilities	3	-	3	-
Sub Total	3	-	3	-
Net Assets	425,462	15,069	440,531	400,455

The notes on pages 9-10 form part of these financial statements

Approved by the District Executive Committee on 9th June 2022 and signed on the Trustees' behalf by:



9th June 2022

Russell Zaple Chair of the Trustees.

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 adjusted to shop stock. 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, Stock has been reported as at last year-end and is believed to be broadly accurate.

There is no depreciation of assets. No depreciation is provided on buildings or freehold land because the trustees believe that the maintenance of the buildings to a good standard makes this unnecessary. Further, cost of other recorded assets are accounted on an income/expenditure basis.

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 2022 totalled £104,301 (£129,108 2020/21).

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. The Landway property, having been redundant for many years and following extensive review, the Trustees have decided to dispose of the asset by public auction. This is in progress and expected to complete in 2022/33.

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 currently relate only to Jack Petchy funds. Other funds within the accounts may be Designated for certain purposes. Such designations are wholly at the discretion of the Trustees.

8. Loans

The District offers an interest free- loan facility to Groups. Several Groups have benefited from the facility over time. No new loans were applied for and just one Group has an outstanding balance and is on track with agreed repayments.

Bromley District Scout Council remains free from any financial loan liabilities of its own.

9. Trustee Expenses and Gift Aid

Trustees claimed a total of £332 in expenses, exclusively on travel. Expenses do not include purchases made on behalf of the charity for which a trustee has been reimbursed.

No Gift aid was claimed in 2021/22

10. General Notes to the Accounts

1. All due Membership fees received
2. Refund of European Jamboree subsidy
3. c£11k x 3 properties
4. Predominantly donations made during Project Coppice but not restricted.
5. Wilberforce expenses excludes £9k electrics upgrade investment
6. District R&M includes £9k Wilberforce electrical upgrade investment
7. Landway property architect fees (£1.2k) Safety Consultant Fees (£1.8k)

Independent examiner's report

I report on the financial statements of the Bromley District Scout Council for the year ended 31 January 2022, which are set out on pages 7-8, 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

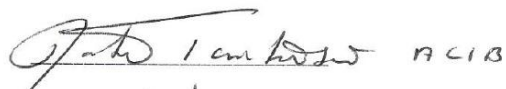
Basis of independent examiner's report

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 Act have 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.



30/5/2022

John Tomkinson ACIB
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