



Report of the Trustees and Financial Statements
for the year ending 31st January 2023

For

Bromley District Scout Council

Registered Charity Number: 303547



Bromley District Scout Council
Trustees Report 2022-2023 (Year ended 31st January 2023)

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Introduction

The Trustees present their report with the financial statements of the charity for the year ending 31st January 2023. 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

Principal Bankers

HSBC Plc 184 High Street , Bromley, BR1 1HL

Other Current Accounts

CO-OP Current Account

Events CAF Account

Deposit Accounts

Barclays

Monmouthshire

Wilberforce Deposit Accounts

CAF Gold Deposit

COIF – Aggregate

Hinckley & Rugby BS

Wilberforce:Current Account

CAF Current (Principal)

Independent Examiner

Principal

John Tomkinson ACIB
10 Rydal Close
West Wickham
BR4 9HQ

Deputy

Sally Tompkins FCCA
6 Canterbury Close
Dartford
DA1 1RR

Trustees

Thomas Abbott	Ex-Officio	District Explorer Scout Commissioner
Tania Baker	Ex Officio	District Secretary
Jennifer Hamblyn	Ex Officio	District Network Leader (Appointed January 2023)
Saskia Clubb	Ex Officio	District Network Leader (Resigned December 2022)
Claire Hannam	Ex Officio	District Treasurer
Matthew Higginbottom	Ex Officio	District Youth Commissioner (Appointed August 2022)
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 (Resigning July 2023)
Les Dobbs	Elected	District Centre Manager (from July 2023)
Colin Goodwin	Elected	
Terry Newman	Elected	Chair Appointment Sub Committee
Tom Norris	Elected	Youth Events Team Lead (Deputy District Commissioner)
Joe Collier	DC Nomination	
Paul Cosgrave	DC Nomination	Appointed March 2023
Stuart Haydon	DC Nomination	
Gary Hurle	DC Nomination	Appointed March 2023
Steven Lofting	DC Nomination	
Gary Peppiatt	Co-Opted	(Resigned March 2023)
Mike Ungemuth	Co-Opted	
Evelyn Magee	Co-Opted	

Honorary Vice Presidents

Giles Barnett	Ex DC Bromley (5 year appointment to July 2028)
Gary Peppiatt	Ex DC Bromley (10 year appointment to July 2033)
MP Orpington	Gareth Bacon MP
MP Bromley and Chislehurst	Sir Bob Neill MP
MP Lewisham West & Penge	Ellie Reeves MP)
MP Beckenham	Col Bob Stewart DSO MP

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.

Over the coming year, in line with guidelines from Scouts (The Scout Association) we will be restructuring to provide greater clarity and segregation between District operations and governance. This will lead to a new Constitution, various policy revisions and potentially membership changes to the Board of Trustees. These will need to be approved at the next AGM or potentially at an EGM before that date.

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 Scouts (The Scout Association), have established systems to mitigate all the identified risks. These principally relate to the training and assessment of Leaders, Instructors and Trustees and the regular appraisal of all the District's activities.

Financial Year & Basis of Accounting

The financial year ends 31st January. Accounts are recorded on a receipts and payments basis adjusted to shop stock. Further details are in the Notes to the Financial Statements. (pages 12-13)

Objectives and Activities

Organisation and Aims

Scouts (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 over 40 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 Scouts (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

2022/23 has been a year of returning to normal, fun packed activities and celebration. We came out of the COVID pandemic with a growth in youth membership, welcomed 9 Squirrel Dreys to the District and offered many young people new experiences and opportunities.

2023 Census (compared to 2022)

Individual Membership

Total membership up satisfactorily 118 from 4091 to 4209 (+3%)

Adults down marginally 6 from 865 to 859 (-1%)

Young members (incl. young leaders) pleasingly up 124 from 3,226 to 3,350 (+4%)

Section movement:

Squirrels up 178%

Beavers down 1%

Cubs up 3%

Scouts up 7%

Explorers up 5%

Network down 50

New Groups

The 1st Bromley Scout Muslim Group has been re-launched and has 10 young people who are enjoying scouting in Beavers with a Cub section hoped for later this year.

Events

The Events Team have been busy with a packed programme for the sections and a re-launch of the District activity St George’s Day, which saw attendance of 955 young people and 222 adult volunteers. Believed to be our highest ever District event attendance. The moon walk in June will see 340 children take part, the largest number to date for this event..

The District trip to the Ardeche in France next year already has 90 young people signed-up and looks to be a fantastic experience for participants.

Community Impact

The planting of the Platinum Jubilee Wood, in conjunction with Bromley Council was a great success, thanks to the support from the District Events Team. 39 Scout Groups in the District took part, with 409 leaders and young people registering to plant a tree on the day. We planted around 500 trees for the Community and it is hoped that this is the first of many community impact projects with the Council.

Representation and Recognition

We are proud that a small number of Bromley Scouts were selected to support the lying in state of Her Late Majesty Queen Elizabeth 2nd who was Patron of the Scouts for decades and similarly proud that some Bromley Scouts represented the District at the King’s coronation events, and Colonel’s Review. We congratulated and celebrated another Scout from Bromley who was awarded the coveted Chief Scout’s Unsung Hero Award.

Communications

We have laid foundations for improved District communication with a District website revamp and the recruitment of a District Media / Comms Lead. Further developments are planned for the coming year.

Investing In Our Future

We made significant investment in new doors and windows at District HQ. Likewise at Wilberforce upgrading facilities to meet latest fire regulations and commencing work on new archery and mini golf activities. Following the sale of the ex 1st Cray Valley HQ for significantly more than we anticipated, we have started to consider how best to invest those windfall funds. As Wilberforce approaches it's 50th anniversary, investing it that to be ready for the next fifty years is the obvious focus.

How is This All Possible?

We have a simply amazing team of leaders and volunteers in Bromley! Achieving what we do for Young People in Bromley would not be possible without the generosity, hard work and professionalism of all our volunteers. On behalf of the young people of Bromley, our sincerest thanks go out to all our adult volunteers; from the front-line section leaders and their helpers to Group and District Trustees and countless others helping in Groups or District, keeping finances in control, managing risks, organising events, running our shops, maintaining our facilities, and so the list goes on and on, far too many to mention, but sincerest thanks to every 859 of them. Thank you.

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.

The District Reserves Policy is incorporated in the Financial Management Policy which is regularly reviewed by the District Finance Sub-Committee and the Trustees as are actual reserve fund levels.

Review of Transactions

Membership subscriptions income was received in full.

The major income of this year was the sale of 1st Cray Valley due to its closure, which resulted in both the assets and liabilities reverting to District ownership. This included building and land. Having been unable to utilise the building for either Scouting or community it was decided to sell the property.

The major outgoings this year were investments including: Wilberforce, where a protective corridor had to be installed along with some other works to meet latest fire regulations and a new ride-on lawnmower and new windows and doors at District HQ.

Our Scout Shops' income, although down on the previous year has a net surplus of c£4k. Very roughly this is equivalent to a £1.20 per head subsidy on the District subscription, so the more people use the shops the better.

Restricted funds are for Jack Petchey. In 22/23 we have awarded £23,800 and returned £10,800 to Jack Petchey in unclaimed awards. Our Jack Petchey team are focused on promoting the scheme to maximise benefit to District members.

Overseas events

World Scout Jamboree. The Trustees reviewed our policy on funding Bromley-based leaders and participants of WSJs in 2021/22 and it was agreed to continue to support these financially. Broadly consistent with previous years (every 4), we anticipated a cost of c£22k and we actually paid £22,250 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 as of 2023/24

Financial Outlook

Our Finances are in good shape thanks to prudent management over time. Our reserves are extremely strong and this past year we have invested some of our reserves into higher interest accounts to ensure continued and improved support for the District for future years.

As we are all aware, this past year, costs have risen exponentially which will increase our outgoings and possibly reduce our incomings. As a district where possible we endeavour to cover our normal running costs with our incomings which may be in the balance going forward.

There is also the change of structure within the Scouting movement, and we are unknowing at present, how this will affect our finances. With this said, our finances are in a strong position.

Statement of Trustees' Responsibilities

Charity law requires the 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 2023

	2022/2023			2021/2022
	Unrestricted Funds £	Restricted Funds £	Total Funds £	Total Funds £
RECEIPTS				
Donations, legacies and similar Income				
Membership Subscriptions	129,735	-	129,735	107,865
Less: Membership Subscriptions paid April 2022	(124,025)	-	(124,025)	(104,301)
Net Membership subscriptions	5,710	-	5,710	3,564
Donations	1,068	-	1,068	15,391
Gift Aid	333	-	333	-
Jack Petchy		Note 3	29,451	29,451
Sub Total	1,401	29,451	30,852	41,460
Grants & Legacies				
Grants: Covid 19	8,001	-	8,001	33,588
	8,001	-	8,001	33,588
Trading Income				
Scout Shop Sales	31,635	-	31,635	24,511
Wilberforce	18,504	-	18,504	8,224
DHQ - Parking & Rentals	9,294	-	9,294	3,894
Sub Total	59,433	-	59,433	36,629
Fundraising (Gross)				
Youth Events	12,605	-	12,605	-
Explorer Units & Network	13,970	-	13,970	3,005
Other Activities	375	-	375	1,750
Sub Total	26,950	-	26,950	4,755
Investment Income				
Deposit Income (Interest Receivables)	329	-	329	19
Sub Total	329	-	329	19
Total Income	101,824	29,451	131,275	120,014
Sale of Asset				
Sale of Asset	Note 4	286,000	286,000	-
Less Auction Fees		(6,864)	(6,864)	
Less Legal Fees		(1,140)	(1,140)	
Sub Total		277,996	277,996	-
Total Gross Income		379,820	409,271	120,444
Loans Repaid				
9th Orpington	Note 5	430	430	430
Sub Total		430	430	430
Total Receipts		380,250	409,701	120,874

	2022/2023			2021/2022
	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	£	£	£	
<u>PAYMENTS</u>				
Charitable Payments				
Youth Events	11,725		11,725	100
Explorer Units & Network	12,327	-	12,327	2,822
Professional Fees	1,550	-	1,550	3,090
Other Activities	565		565	-
Jack Petchy	Note 3	34,600	34,600	25,950
Council Tax	371	-	371	186
Utilities :Electricity, Gas and Water	2,298	-	2,298	1,717
Insurance	785	-	785	1,611
Repairs and Maintenance	33,306	-	33,306	10,286
Office Expense	1,521	-	1,521	1,349
Postage & Telephone	172	-	172	337
Mileage Payments	-	-	-	332
Motion Picture Licence	1,323	-	1,323	1,140
Grants & Donations	23,182		23,182	-
Other Outgo - AGM etc	1,205	-	1,205	286
Project Coppice	-	-	-	309
Sub Total	90,330	34,600	124,930	49,514
Trading Expenditure				
Scout Shop Purchases	27,652	-	27,652	18,823
Wilberforce	12,948	-	12,948	11,146
Equipment Purchased	7,404	-	7,404	-
Sub Total	48,005	-	48,005	29,969
Bank				
Bank Service Charges	172	-	172	214
izettle card fees	389		389	240
Sub Total	561		561	454
Total Gross Expenditure	138,895	34,600	173,495	79,937
Asset and Investment Purchases etc.	-	-	-	-
Total Payments	138,895	34,600	173,495	79,937
** Net Receipts (Year-end Surplus/(Deficit))	240,925	(5,149)	235,776	40,507

Balance sheet at 31st January 2023

	31 January 2023			2021/2022
	Unrestricted	Restricted	Total	Total
	Funds	Funds	Funds	Funds
	£	£	£	£
Cash Funds				
Current Accounts	353,684	9,921	363,605	82,324
Deposit Accounts	129,014	-	129,014	134,738
Wilberforce Accounts	50,915	-	50,915	89,717
Cash Floats	143	-	143	143
Total Cash funds	533,756	9,921	543,676	306,922
Other monetary assets				
Loans	2,460	-	2,460	2,890
Debts Due		-	-	-
Sub Total	2,460	-	2,460	2,890
Non Monetary Assets for charity's own use				
Badge Stock	6,709	-	6,709	7,015
Shop Stock	7,355	-	7,355	7,355
District Headquarters (Property) <small>Note 2</small>	84,451	-	84,451	84,451
Wilberforce Estate (Property) <small>Note 2</small>	16,901	-	16,901	16,901
1st Cray Valley (Property) Sold <small>Note 4</small>				15,000
Other Equipment		-	-	-
Sub Total	115,415	-	115,415	130,722
Liabilities				
Capitation Next Year	-	-	-	-
Other Liabilities	(245)		(245)	(3)
Sub Total	(245)	-	(245)	(3)
Net Assets	651,387	9,921	661,307	440,531
Accumulated Funds			425,531	
Net Receipts			235,776	
Total			661,307	

The notes on pages 12-13 form part of these financial statements.

Approved by the District Board of Trustees on 22nd June 2022 and signed on the Trustees' behalf by:



23rd June 2023

Russell Zaple Chair of the Board of 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. 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 2023 totalled £124,025 (£104,301 2021/22).

3. 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.

4. Depreciation

Fixed Assets are stated at historic cost.

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.

5. 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 Petchey funds. Other funds within the accounts may be designated for certain purposes. Such designations are wholly at the discretion of the Trustees.

Restricted Funds comprise:						
		31/01/2022 Inflows	Outflows	Transfers	At 31/01/2023	
Jack Petchey Fund		15,069	29,451	(34,600)	-	9,921
		15,069	29,451	(34,600)	-	9,921

The Jack Petchey Foundation was set up to inspire and motivate young people across London and Essex. The Jack Petchey Achievement Award Scheme recognises outstanding achievements of young people aged 11-25.

The District owns 2 pieces of real estate. 'District Headquarters' at Prospect Place, Bromley and 'The Wilberforce Estate' (including The Great-Oaks building) in Keston. All properties are owned

Freehold and are unencumbered.

The closure of 1st Cray Valley Group resulted in the assets and liabilities of the Group reverting to District ownership. This included a headquarters building and land at the Landway BR5. Having been unable to utilise this building for either Scouting or community use it was decided to sell the property.

7. Tax

The charity is exempt from tax on its charitable activities.

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 £0 in expenses. Expenses do not include purchases made on behalf of the charity for which a Trustee has been reimbursed.

No Gift aid was claimed in 2022/23.

Independent Examiner's Report

I report on the financial statements of the Bromley District Scout Council for the year ended 31 January 2023, which are set out on pages 9-13, 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.
- follow the procedures laid down in the general directions given by the Commission under section 145(5)(b) of the 2011 Act.
- 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:
 - keep accounting records in accordance with section 130 of the 2011 Act and
 - 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.



Sally Tompkins FCCA
6 Canterbury Close,
Dartford,
Kent,
DA1 1RR

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