



Report of the Trustees and Financial Statements  
for the year ending 31st January 2024  
For  
Bromley District Scout Council  
Registered Charity Number: 303547



Bromley District Scout Council  
Trustees Report 2023-2024 (Year ended 31st January 2024)

Contents

Introduction	3
Reference and Administrative Details	3
Structure, Governance and Management	5
Objectives and Activities	5
Review of Activity	6
Financial Review	7
Financial Outlook	8
Statement of Trustee Responsibilities	8
Financial Statements	9
Notes to the Financial Statements	12
Independent Examiners Report	14

## Introduction

The Trustees present their report with the financial statements of the charity for the year ending 31<sup>st</sup> January 2024. 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 9HL

## 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

Sally Tompkins FCCA

6 Canterbury Close

Dartford

DA1 1RR

## Trustees (July 2023-July 2024)

Thomas Abbott	Ex-Officio	District Explorer Scout Commissioner
Tania Baker	Ex Officio	District Secretary
Jennifer Hamblyn	Ex Officio	District Network Leader
Claire Hannam	Ex Officio	District Treasurer
Matthew Higginbottom	Ex Officio	District Youth Commissioner
Sheila Howard	Ex Officio	District Commissioner
Russell Zaple	Ex Officio	District Chair
Les Dobbs	Elected	District Wilberforce Centre Manager
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 Hurlle	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

\* On 27<sup>th</sup> June 2024 the Trustees agreed not to renew the appointments of the MPs representing the Bromley District area.

## 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.

As reported last year, in line with guidelines from Scouts (The Scout Association) we have been restructuring to provide greater clarity and segregation between District operations and governance. A new District Constitution has been drawn up and approved by the Trustees for adoption by the District Scout Council at our AGM in July 2024.

### 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 31<sup>st</sup> January. Accounts are recorded on a cash, receipts and payments basis adjusted to shop stock.

## 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

### Overview

2023/24 has focussed not only on growth of the District but perhaps more so on stability and preparation for the transformation of the new scouting journey. We have seen some fantastic District events and celebrated the start of the Kings reign. We now have 11 squirrel dreys to date and have thanked our leaders with service recognition awards.

### 2024 Census (compared to 2023)

#### Individual Membership

Total membership has gone down 24, was 4209 now 4185	(-0.6%)
Adults down marginally again by 12 from 859 to 847	(-1.4%)
Young members (incl. young leaders) down from 3,350 to 3338	(-0.4%)

#### Section movement:

Squirrels	up 68%	(126)
Beavers	down -4.4%	(781)
Cubs	down -5.6%	(1001)
Scouts	down 1.2%	(934)
Explorers	up 14.6%	(488)
Network	down -70.4%	(8)

### New Groups

We are working hard with region to bring back scouting to Mottingham and hope for a re-start of the group in September.

### Events

The Events Team have had a busy year with a packed programme for the sections and another successful District activity St George's Day, which saw attendance of 1200, with 933 being young people!

#### Up and coming international events

The district trip to the Ardeche in France in August later this year looks to be a big hit, with 95 young people and 25 adults signed up, what a fantastic experience for all participants.

### Adult Recognition

The District Team has been busy ensuring that leaders are recognised for their service and contributions to scouting. We have had a record number of awards and presentations made in the district this year we have even had a Kings coronation medal awarded!

Chief Scout Commendation x 31

Award of Merit x 7

Bar Award of Merit x 3

### Transformation

The District Team has been making great strides to get us ready for transformation, which has seen us improve not only mandatory training compliance but complete other training towards wood beads. We are in a good place for record transfer when the new scouting system goes live.

### Why is Bromley so amazing?

Because, we have fantastic 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. Thank you all.

## 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.

When comparing our accounts to previous years we must always be mindful that they are prepared on a cash basis meaning that transactions are recorded as they happen and there are no accruals.

Last year (22/23) for example, we benefited from a huge £285k cash inflow from the sale of property, this year (23/24) we have had income of some £35k ahead of payment for an Explorer trip to France which will be paid out in 24/25. Netting that £35k off, in accrual type accounting our surplus of £9k would be a deficit of circa (£26k).

Headline outgoings of note in 23/24 include:

Investment in new doors and windows at Wilberforce Great Oaks building	£23k
Loan to 9 <sup>th</sup> Orpington (to be repaid)	£ 4k
Net outgoing of Jack Petchy funds	£ 7k
Annual subsidy of Youth Events costs	<u>£ 5k</u>
	£39k

Trading income (Shops & DHQ rent) was down £6k from last year offset by £4k of Interest earned and £1k increase in Membership fees.

Net/net, broadly, the books have balanced with expenditure being investment led and funded from adequate reserves.

The Finance Sub Committee have regularly reviewed accounts/transactions and have raised no concerns to the Trustee Board. Similarly, they have scrutinised various loan applications and spend proposals making considered recommendations to the Trustee Board. The work of the FSC plays a major part in ensuring the sound financial management of Bromley District and thanks is extended to them for their hard work, commitment and advice.

With a substantial increase in cash reserves, work took place to move more cash into new interest paying accounts and to minimise risk of holding more than £85k in one single institution (Government protection to £85k). Good progress was made during in year and further opportunities are being explored.

# Financial Outlook

Bromley is in a strong position and the Trustees have no fundamental concerns financially.

However it is worthy of note 2024/25 will carry some large expenditure and a deficit funded by reserves should be anticipated.

Known / Anticipated Costs:

Explorer Ardeche Trip	£35k	(from 2023/24 income)
Wilberforce Archery / Fencing activity investment	£ 5k	
Wilberforce Exterior Electrical works	£10k	
Wilberforce Tree work	£15k	
Temporary Roadway for Events (Capital investment)	£10k	
Others	<u>£??k</u>	
	£70k	

Bromley District held £508k of unrestricted reserves as at 31<sup>st</sup> Jan 2024 and with annual overheads / fixed operating costs of say £50k pa, this represents a substantial cash reserve.

Bromley District is therefore in a secure financial position. Its reserves leave it well placed to withstand unexpected expenses but also allows it to consider a significant Capital investment for the future development of Scouting in Bromley.

From July 2024 the District structure will change in various ways. From a financial perspective much of the work carried out by the current Treasurer and FSC will transfer to a new Operations Finance team leaving the Trustees to 'ensure' rather than 'do'. The split of responsibilities is clear in principle but will no doubt pose various challenges through the journey. With a strong Operational Team and a strong Trustee Board, we will navigate through the change effectively whilst maintaining our strategic objectives and financial stability of the District/Charity.

Finally, after five years of over and above service we sincerely thank Claire Hannam as she steps down from the role of District Treasurer. Claire inherited some significant financial challenges and has steadfastly moved us forward in financial reporting and control . Thank you.

## 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 2024

	2023/2024			2022/2023
	Unrestricted	Restricted	Total	Total
	Funds	Funds	Funds	Funds
	£	£	£	£
<b>RECEIPTS</b>				
<b>Donations, legacies and similar Income</b>				
Membership Subscriptions	139,983	-	139,983	129,735
Less: Membership Subscriptions paid March 2023	( 133,252 )	-	( 133,252 )	( 124,025 )
Net Membership subscriptions	<b>6,730</b>	-	<b>6,730</b>	<b>5,710</b>
Donations	70		70	1,068
Gift Aid	-	-	-	333
Jack Petchy		9,900	9,900	29,451
Group Closure	2,420		2,420	
<b>Sub Total</b>	<b>2,490</b>	<b>9,900</b>	<b>12,390</b>	<b>30,852</b>
<b>Grants &amp; Legacies</b>				
Grants: Covid 19	-	-	-	8,001
Grants: Explorer / Network (Reds ESU)		3,500	3,500	
	-	<b>3,500</b>	<b>3,500</b>	<b>8,001</b>
<b>Trading Income</b>				
Scout Shop Sales	30,965	-	30,965	31,635
Wilberforce	16,078	-	16,078	18,504
DHQ - Parking & Rentals	6,166	-	6,166	9,294
<b>Sub Total</b>	<b>53,208</b>	-	<b>53,208</b>	<b>59,433</b>
<b>Fundraising (Gross)</b>				
Youth Events	28,514	69,131	97,645	12,605
Explorer Units & Network	11,930	-	11,930	13,970
Other Activities	( 291 )	-	( 291 )	375
<b>Sub Total</b>	<b>40,153</b>	<b>69,131</b>	<b>109,284</b>	<b>26,950</b>
<b>Investment Income</b>				
Deposit Income (Interest Receivables)	3,575	-	3,575	329
Youth Events Interest	43		43	
<b>Sub Total</b>	<b>3,618</b>		<b>3,618</b>	<b>329</b>
<b>Total Income</b>	<b>106,199</b>	<b>82,531</b>	<b>188,730</b>	<b>131,275</b>
<b>Sale of Asset</b>				
Less Auction Fees	-		-	286,000
Less Legal Fees	-		-	( 6,864 )
Sub Total	-		-	( 1,140 )
<b>Total Gross Income</b>	<b>106,199</b>	<b>82,531</b>	<b>188,730</b>	<b>409,271</b>
<b>Loans Repaid</b>				
9th Orpington	430		430	430
9th Orpington (Loan 2)	650		650	
<b>Sub Total</b>	<b>1,080</b>		<b>1,080</b>	<b>430</b>
<b>Total Receipts</b>	<b>107,279</b>	<b>82,531</b>	<b>189,810</b>	<b>409,701</b>

		2023/2024			2022/2023
		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		£	£	£	
<b><u>PAYMENTS</u></b>					
<b>Charitable Payments</b>					
Youth Events	Note 3	34,951	33,603	68,554	11,725
Explorer Units & Network		12,245	-	12,245	12,327
Professional Fees		-	-	-	1,550
Scout Youth Expense		145		145	-
Awards and Other Activities		193		193	565
Jack Petchy	Note 3		17,156	17,156	34,600
Council Tax		72	-	72	371
Utilities :Electricity,Gas and Water		997	-	997	2,298
Insurance		1,039	-	1,039	785
Repairs and Maintenance		3,137	-	3,137	33,306
Office Expense		1,464	-	1,464	1,521
Postage & Telephone		99	-	99	172
Travel and Meetings	Note 6	154	-	154	-
Motion Picture Licence		1,456	-	1,456	1,323
Grants & Donations	Note 3	500	762	1,262	23,182
Other Outgo - AGM etc		158		158	1,205
<b>Sub Total</b>		<b>56,609</b>	<b>51,521</b>	<b>108,130</b>	<b>124,930</b>
<b>Trading Expenditure</b>					
Scout Shop Purchases		28,223	-	28,223	27,652
Wilberforce		42,580	-	42,580	12,948
Equipment Purchased		-	-	-	7,404
<b>Sub Total</b>		<b>70,803</b>	<b>-</b>	<b>70,803</b>	<b>48,005</b>
<b>Bank</b>					
Bank Service Charges		85	-	85	172
Bank Service Charges Youth Events		60		60	
Izettle card fees		424		424	389
<b>Sub Total</b>		<b>569</b>	<b>-</b>	<b>569</b>	<b>561</b>
Total Gross Expenditure		127,981	51,521	179,502	173,495
<b>Asset and Investment Purchases etc.</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Payments</b>		<b>127,981</b>	<b>51,521</b>	<b>179,502</b>	<b>173,495</b>
<b>** Net Receipts (Year-end Surplus/(Deficit))</b>		<b>( 21,782 )</b>	<b>31,010</b>	<b>9,229</b>	<b>235,776</b>

## Balance Sheet at 31<sup>st</sup> January 2024

	31 January 2024			31 January 2023
	Unrestricted	Restricted	Total	Total
	Funds	Funds	Funds	Funds
	£	£	£	£
<b>Cash Funds</b>				
Current Accounts	233,162	40,931	274,093	363,605
Deposit Accounts	130,093	-	130,093	129,014
Wilberforce Accounts	145,279	-	145,279	50,915
Cash Floats	143	-	143	143
<b>Total Cash funds</b>	<b>508,676</b>	<b>40,931</b>	<b>549,607</b>	<b>543,676</b>
<b>Other monetary assets</b>				
Loans	5,380	-	5,380	2,460
Debts Due		-	-	-
<b>Undeposited Funds</b>	<b>115</b>		<b>115</b>	
<b>Sub Total</b>	<b>5,495</b>	<b>-</b>	<b>5,495</b>	<b>2,460</b>
<b>Non Monetary Assets for charity's own use</b>				
Badge Stock	6,709	-	6,709	6,709
Shop Stock	7,355	-	7,355	7,355
District Headquarters (Property) Note 4	84,451	-	84,451	84,451
Wilberforce Estate (Property) Note 4	16,901	-	16,901	16,901
Other Equipment		-	-	-
<b>Sub Total</b>	<b>115,415</b>	<b>-</b>	<b>115,415</b>	<b>115,415</b>
<b>Liabilities</b>				
Capitation Next Year	-	-	-	-
Other Liabilities	-	-	-	( 245 )
<b>Sub Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>( 245 )</b>
<b>Net Assets</b>	<b>629,586</b>	<b>40,931</b>	<b>670,517</b>	<b>661,307</b>

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

Approved by the District Board of Trustees on 27<sup>th</sup> June 2024 and signed on the Trustees' behalf by:



28<sup>th</sup> June 2024

Russell Zaple Chair of the Board of Trustees.

## Notes to the Financial Statements

### 1. Accounting Convention

The Financial Statement has been prepared on a cash basis.

### 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 31<sup>st</sup> January 2024 totalled £133,252. (22/23= £124,025 . 21/22= £104,301).

### 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. (see also note 6)

### 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:

	31/01/2023 Inflows	Outflows	Transfers	At 31/01/2024
Jack Petchey Fund	9,921	9,900 ( 17,156 )	-	2,665
Grants: Explorer / Network (Reds ESU)		3,500 ( 762 )		2,738
Youth Events - Ardeche		69,131 ( 33,603 )		35,528
	<b>9,921</b>	<b>82,531 ( 51,521 )</b>	-	<b>40,931</b>

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 young people aged 11-25.

Grant Reds ESU obtained for their group. Held in district accounts as to date bank account not opened.

Youth Events - Monies held for Ardeche trip Summer of 2024

## 6. Land and Buildings

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.

Despite book value, both buildings have been reassessed in conjunction with Unity Insurance and are insured for appropriate market values.

## 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. A further loan of £4,000 was made to 9<sup>th</sup> Orpington for soundproofing in addition to one already being repaid in line with the agreement. A loan of £15,000 was approved for 3<sup>rd</sup> St Pauls Cray for purchase of a ULEZ compliant minibus but this will appear in next year's financial statement.

### Loan Repayments

Loans Repaid to Current Asset	At 31/01/23	During Year	Inflows	Outflows	Transfers	At 31/01/2024
9th Orpington	2,460		( 430 )			2,030
9th Orpington (2nd Loan)		4,000	( 650 )			3,350
	<b>2,460</b>	<b>4,000</b>	<b>( 1,080 )</b>	-	-	<b>5,380</b>

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 2024, 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

“Scouting actively engages and supports young people in their personal development. Empowering them to make a positive contribution to society.”

