

Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees/ members of	Southgate District Scout Council		
On accounts for the year ended	31 March 2024	Charity no (if any)	303656
	Set out on pages 1 to 8		

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 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with 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 the 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 statement below.

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 Charities Act, and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities 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.

** Please delete the words in the brackets if they do not apply.*

Signed:  Date: 2 July 2025

Name: Stephanie Freeman

Relevant professional qualification(s) or body (if any):

FCA (ICAEW)

Address:	102 Kenilworth Road
	Edgware
	HA8 8XD

Section B

Disclosure

None

Southgate District Scout Council - Reg. Charity no. 303656
Income & Expenditure Acts for the year ended 31 March 2024

For the period from	01.04.23	to	31.03.24
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Income & Expenditure Account

Income		2023-24	2022-23
	Note 1	District	District
		£	£
Subscriptions			
Group Subscriptions - Capitation	Note 5	50,690	41,581
Explorer Scouts Units Subscriptions		19,321	19,734
Donations & Grants			
Fundraising- Explorers	Note 6	55,115	25,576
Jack Petchey, Donations & Grants		2,100	1,500
Sub Total		127,225	88,391
District Group Activities			
District Youth (Scout, Cubs & Beavers) Activities		730	1,331
Explorer Scout Unit Activities		156,922	72,323
Network		-	-
Duke of Edinburgh Unit		1,280	2,240
Peru Trip Income		-	-
Badge Sales		3,213	2,540
Sub Total		162,145	78,435
HQ & Investment Income			
Short Term Investment Service - Interest		-	21
Property Rent Income		17,505	17,070
Other		-	600
Sub Total		17,505	17,691
Total Income		306,876	184,517

Southgate District Scout Council - Reg. Charity no. 303656
Income & Expenditure Acts for the year ended 31 March 2024

For the period from **01.04.23** to **31.03.24**

Income & Expenditure Account

Expenditure	2023-24 District £	2022-23 District £
Youth Programme and Activities		
Adult Support and leader training	-	-
District Youth Activities	1,474	1,015
Explorer Scout Unit Activities	317,417	77,275
Explorer Fund Raising Activities	-	-
Peru Trip Costs	-	-
Badge Purchases	785	2,084
Sub Total	319,676	80,374
Head Quarters Expenses		
Capitation Paid Scout Association	48,640	42,065
Capitation Paid by Explorer Units	2,537	7,052
Rent	2,888	3,419
Utilities	4,075	4,260
Insurance	2,978	2,770
Repairs and Maintenance	6,264	3,438
Legal & Licences	241	220
Printing and Photocopying & Telephone	206	283
AGM and Trustee expenses	-	36
Cleaning	875	1,080
Donations	10,120	-
Hardship Grants to Groups	-	-
Sub Total	78,824	64,621
Total Expenditure	398,501	144,995
Surplus/(Deficit)	(91,625)	39,521
Opening Reserves	245,406	205,885
Closing Reserves	153,781	245,406

Note 6

Note 6

Note 5

Note 5

Note 8

Note 7

Southgate District Scout Council - Reg. Charity no. 303656
Income & Expenditure Acts for the year ended 31 March 2024

For the period from	01.04.23	to	31.03.24
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Statement of Assets and Liabilities at the end of the period

Assets and Liabilities	2023-24 District £	2022-23 District £
Bank & Cash Funds		
Bank Funds-HQ	60,940	103,815
Scout Association Deposit	-	24,000
Bank Funds-Network	1,661	1,661
Bank Funds-ESU Hatters	29,319	76,544
Bank Funds-ESU Palmers Green	14,284	12,267
Bank Funds-ESU WHU	10,566	5,921
Bank Funds Scouts	216	216
Bank Funds- Cubs & Beavers	2,234	2,318
Bank-1st Southgate Scout Group	31,952	25,952
District Badges Account	-	
Total Bank & Cash Funds held	151,171	252,693
Other Monetary Assets		
Loan to Groups	-	-
Debtors & Prepayments	31,133	88,581
Total Other Monetary Assets	31,133	88,581
Other Monetary Liabilities		
Deferred Income & Deposits	10,341	74,285
Other Creditors	11,478	14,880
Commitment- Peru Project	838	838
Commitment- Namibia Project	5,866	5,866
Total Monetary Liabilities	28,523	95,868
Total Net Assets	153,781	245,406

Southgate District Scout Council - Reg. Charity no. 303656
Income & Expenditure Acts for the year ended 31 March 2024

For the period from **01.04.23** to **31.03.24**

Statement of Assets and Liabilities at the end of the period

DISTRICT RESERVES	2023-24 District £	2022-23 District £
Unrestricted Reserves		
Southgate District Council- General Reserve	71,663	89,257
Southgate District Council- Building Contingency Reserve	24,000	24,000
Hatters General Reserve	(10,069)	77,148
Palmers Green Reserve	13,768	11,751
Winchmore Hill Unit	10,391	4,246
Network	1,661	1,661
District Scouts Reserve	216	216
District Cub & Beaver Reserve	2,234	2,318
1st Southgate General Reserve	28,352	23,243
1st Southgate Building Contingency Reserve	10,000	10,000
Badges Reserves	-	-
Total Unrestricted Reserves	152,215	243,840
Designated Reserves		
Hatters Designated General Fund	1,566	1,566
Hatters International Fund	-	-
Tota Designated Reserves	1,566	1,566
Total Reserves	153,781	245,406
Non Monetary Assets for Charity's Use		
Land & Buildings- Leasehold -Insured Value HQ	269,055	228,788
Land & Buildings- Leasehold -Insured Value 1st Southgate	300,852	255,827
Scouting Equipment- Insured Value	6,237	9,408
Badge Stock	3,500	3,500
Total Non Monetary Assets	579,644	497,523

Note 2

Note 3

Note 4

Note 3

Southgate District Scout Council - Reg. Charity no. 303656
Income & Expenditure Acts for the year ended 31 March 2024

For the period from	01.04.23	to	31.03.24
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Notes to the Accounts

Note 1: Southgate District Scout Council

2023-24	2022-23
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These accounts have been prepared on an income and expenditure basis and are not intended to show a true and fair view.

These Accounts report the District Headquarter Compliance, Training and Administrative Activities, District Explorer Units, Network, Young Leader and Duke of Edinburgh Groups and District Activities for Scout, Cubs and Beaver Groups in the District. The Accounts also consolidates the Income and Expenditure of the closed scout group 1st Southgate Scout Group.

Note 2: Hatters International Fund

2023-24	2022-23
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The Hatters Explorer Unit are planning an International Trip to Himalayas in 2022/23. Deposits and Fundraising Activities in relation to this event commenced during 2020/21.

Receipts:

		£
Donations, Grants, Contributions & Fundraising in year	55,115	25,576
Donations, Grants, Contributions & Fundraising b/f	-	-
Contributions - International Expedition	-	-
	55,115	25,576

Expenditure:

Fundraising Expenses	-	-
Fundraising Expenses	-	-
International Expedition Expenditure	-	-
	-	-
Transferred to (from) General Reserves	55,115	25,576
Designated International Fund	-	-

Note 3: District HQ

2023-24	2022-23
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The District's HQ at Redwood Close, Southgate is leased from Enfield Council under an agreement dated 3rd September 2004, expiring 3rd September 2024. The property is insured for £269,055. It is not likely the District will ever realise this asset and any realisable value is uncertain. It is considered the expense of a valuation is not appropriate at this time.

Note 4: 1st Southgate Scout Group

2023-24	2022-23
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The Assets and Liabilities of 1st Southgate Scout Group are the responsibility of the District since the Scout Group has closed. The building is leased from Enfield Council. The property is insured for £300,852. It is not likely the District will ever realise this asset and any realisable value is uncertain. It is considered the expense of a valuation is not appropriate at this time.

Note 5 : Capitation

2023-24	2022-23
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The Capitation Receipts and Payments are accounted for on a calendar year basis.

Capitation Contribution from District Groups	31,369	34,329
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Southgate District Scout Council - Reg. Charity no. 303656
Income & Expenditure Acts for the year ended 31 March 2024

For the period from	01.04.23	to	31.03.24		
Capitation Contribution from Explorer Groups				19,321	7,253
Capitation Contribution				50,690	41,581
Capitation Paid to GLN				(48,640)	(42,065)
Capitation Surplus for District Head Quarter Activities				2,050	(484)
Capitation Receivable not accrued.				-	-

Southgate District Scout Council - Reg. Charity no. 303656
Income & Expenditure Acts for the year ended 31 March 2024

For the period from	01.04.23	to	31.03.24
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Note 6 : Analysis of Grants, Donations & Fundraising Activities

2023-24	2022-23
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During the period the District received Grants and Donations as Donations & Matched Funding

Jack Petchey for Winchmore Hill Explorer Unit	-	-
Hatters- Leslie Seel Charitable Trust	-	-
Hatters ESU -Matched Funding	-	-
Hatters Fundraising Activities	55,115	25,576
Covid Grants - London Borough of Enfield	-	-
Matched Funding PGU	-	-
	55,115	25,576

Hatters ESU Fundraising Activities- Costs	-	-
	-	-

Net Proceeds from Fundrasing Activities / Grants

55,115	25,576
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Note 7 : Analysis of District Net Surplus/(Deficit)

2023-24	2022-23
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District Head Quarters

Capitation- Contribution from Groups & ESU	Note 5	2,050	(484)
Head Quarters-Income		16,728	17,702
Head Quarters-Office Costs		(36,372)	(13,809)
Head Quarters-Legal & Professional costs		-	-
Training		-	-
Hardship Donations		-	-
Headquarters- Matched Funding		-	-
		(17,595)	3,409

District ESU's and Youth Activity Accounts

District Youth Activities	-	-
District -Scouts Group	-	-
District- Cubs & Beavers	(84)	(32)
Network Unit		
Badges		
Hatters Explorer Scout Unit	(87,217)	25,852
Red Barons Explorer Scout Unit	2,017	5,443
Winchmore Hill Explorer Scout Unit	6,144	1,870
	(79,140)	33,133

1st Southgate Scout Group-closed group

5,110	2,979
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Total District Income/(Deficit)

(91,625)	39,521
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Southgate District Scout Council - Reg. Charity no. 303656
Income & Expenditure Acts for the year ended 31 March 2024

For the period from **01.04.23** to **31.03.24**

Note 8 : Analysis of Repairs & Maintenance

Head Quarters

New Storeroom build costs
 Sundry & Equipment Renewals

	2023-24	2022-23
	-	-
	6,264	3,438
	<u>6,264</u>	<u>3,438</u>

Note 9: 1st Southgate Scout Group

The First Southgate Scout Group has closed and does not undertake Youth Activities. On closure, the assets and liabilities of the scout group are managed by the District. The Scout Hut has a long lease from the council. This Scout Hut is let under licence to Playgroups and Guides.

Income

Income from Playgroup
 Grants

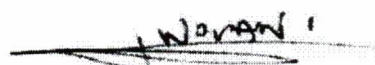
Expenditure

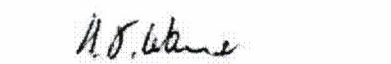
Ground Rent
 Rent to LB Enfield
 Insurance
 Bank charges & Office costs

	2023-24	2022-23
	6,000	6,000
	-	-
	<u>6,000</u>	<u>6,000</u>
	-	-
	900	1,353
	-	1,635
	(10)	33
	<u>890</u>	<u>3,021</u>
Net Surplus/(Deficit)	<u>5,110</u>	<u>2,979</u>

The above Income & Expenditure Account and Statements of Assets and Liabilities were approved by the Trustees on the xxth xxx 20xx and signed on their behalf by:

Signature


Walter Nolan - Treasurer


Hedley Warner - Acting Chair