

# Greater London South West County Scout Council



## Trustees Annual Report and Accounts 2020

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The County Executive has in place systems of internal control that are designed to provide reasonable assurance against material mismanagement or loss. These include two signatories for all payments which, with the exception of payments in cash made by event organisers, are all paid by cheque or direct transfer. All receipts are banked, normally within 7 days of receipt.

An insurance policy is held to cover people assisting at County events who are not covered by Scout membership.

## **Section C**

### **Objects and activities**

The objectives of the County are as a Unit of the Scout Association.

The aim of the Scout Association is to promote the development of young people in achieving their full physical, intellectual, social and spiritual potentials, as individuals, as responsible citizens and as members of their local, national and international communities. The method of achieving the Aim of the Association is by providing an enjoyable and attractive scheme of progressive training based on the Scout Promise and Law and guided by Adult leadership.

The County Scout Council's role is to offer leadership and support to the Scout Districts and Groups within a geographical area. It is in the local Scout Groups that Scouting is delivered to our membership.

The County encompasses Districts and Groups throughout the London Boroughs of Croydon, Merton, Richmond and Sutton and the Royal Borough of Kingston Upon Thames.

The County meets the Charities Commission's public benefit criteria under both the advancement of education and the advancement of citizenship or community development headings.

## **Section D**

### **Main achievements during the year**

These are set out by the County Commissioner and Chairman in their respective reports.

## **Section E**

### **Financial Review**

This is shown on pages 5 to 9 of this report.

### **Reserves Policy**

Sufficient reserves are held to continue and develop the activities of the County and to contribute to requests for assistance from other parts of the Scouting movement.

The Executive considers that the County's reserves should be sufficient to enable it to meet its ongoing expenditures. The County will monitor its reserves when setting its annual levy to ensure that the reserves do not increase unnecessarily.

## Investment policy

Currently all receipts are paid into current accounts at CAF Bank and transfers are made to and from a separate savings account held through the Scouts, as required.

## Section F

### Other Optional Information

Not used

## Section G

### Declaration

The Trustees declare that they have approved the above report.

Signed on behalf of the charity's trustees

<b>Signature</b>		
<b>Full Name</b>	Andrey Belogortsev	Andy Beckett
<b>Position</b>	Chairman	County Treasurer
<b>Date</b>	10 February 2021	10 February 2021

# **Independent Examiner's Report to the Trustees of the GREATER LONDON SOUTH WEST COUNTY SCOUT COUNCIL**

I report on the accounts of the County for the year ended 31 December 2020, which are set out on pages 5 to 9.

This report is made solely to the trustees in accordance with Section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees for my examination work.

## **Respective responsibilities of Trustees and Examiner**

The County's trustees are responsible for the preparation of the accounts. They 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 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 County 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 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.

Jackie Bonella BSc. ACA  
Chartered Accountant  
Avonlea, Bush Lane, Send, Surrey, GU23 7HP

Date: April 2021

# Greater London South West County Scout Council

## Statement of Financial Activities

For the year ended 31 December 2020

	Notes	2020			2019
		General Fund £	Designated Fund £	Total £	Total £
<b><u>Incoming Resources</u></b>					
Membership fees received		301,502		<b>301,502</b>	288,925
Less payable to Headquarters		(256,643)		<b>(256,643)</b>	(244,475)
		<b>44,859</b>	-	<b>44,859</b>	<b>44,450</b>
Interest and other income		8,551		<b>8,551</b>	6,284
Profit on sale of fixed assets		139,007		<b>139,007</b>	-
Charitable activities	2	37,617	25,688	<b>63,305</b>	164,876
<b>Total incoming resources</b>		<b>230,034</b>	<b>25,688</b>	<b>255,722</b>	<b>215,610</b>
<b><u>Resources Expended</u></b>					
Charitable activities	2	22,492	11,374	<b>33,866</b>	202,415
Governance costs	3	1,200		<b>1,200</b>	1,200
Support costs	4	14,096		<b>14,096</b>	28,780
<b>Total resources expended</b>		<b>37,788</b>	<b>11,374</b>	<b>49,162</b>	<b>232,395</b>
<b><u>Net incoming resources for the year</u></b>					
		<b>192,246</b>	<b>14,314</b>	<b>206,560</b>	<b>(16,785)</b>
Transfers between funds		(22,430)	22,430	-	-
<b>Net movements in funds for the year</b>		169,817	36,744	<b>206,560</b>	(16,785)
<b>Total funds brought forward</b>		49,014	149,607	198,621	215,406
<b><u>Total funds carried forward</u></b>		<b>218,831</b>	<b>186,351</b>	<b>405,181</b>	<b>198,621</b>

# Greater London South West County Scout Council

## Balance Sheet

As at 31 December 2020

	Notes	2020		2019
		£	£	£
<b>Fixed Assets</b>				
Cannon Hill	7	-		41,600
Bethesda Base	6/7	9,315		9,315
			9,315	50,915
<b>Current Assets</b>				
HQ Charity deposit		82,808		82,808
Bank and cash balances		314,258		66,098
		<u>397,066</u>		<u>148,906</u>
Creditors: amounts falling due within one year	8	<u>1,200</u>		<u>1,200</u>
<b>Net Current Assets</b>			<b>395,866</b>	147,706
<b>Net Assets</b>			<u><b>405,181</b></u>	<u>198,621</u>
<b>Funds</b>				
Unrestricted general funds		218,831		49,014
Unrestricted designated funds		186,351		149,607
<b>Total Funds</b>			<u><b>405,181</b></u>	<u>198,621</u>

These financial statements were approved by the Trustees on 10 February 2021, and signed on their behalf by:

Andrey Belogortsev  
County Chair

Andy Beckett  
County Treasurer

# Greater London South West County Scout Council

## Notes to the financial statements

### For the year ended 31 December 2020

#### **1 Accounting Policies**

##### Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the requirements of the Statement of Recommended Practice for Charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities issued on 16 July 2014, the Charities Act 2011 and applicable accounting standards.

##### Depreciation

Depreciation is provided, on a straight line basis, at rates calculated to write down the cost of each asset over its expected useful life. The rates in use are:

Other fixed assets	25%
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##### Joint activities

Where the County joins with other Scout or Guide counties to organise activities, the proportion of income and expenditure applicable to this County, and the net assets that could be realised in the event that the activity ceases are included in note 9 below.

##### Levy income

Membership fee income is accounted for on an accruals basis.

##### Jamboree

The County reallocates amounts on an annual basis into a designated fund, for the various jamborees, so that in each jamboree year (normally every 4 years) the general funds are not distorted by a large cost. These amounts are shown as transfers between funds in the SOFA.

# Greater London South West County Scout Council

## Notes to the financial statements (continued)

### For the year ended 31 December 2020

#### 2 Charitable Activities

	Income £	2020 Expenditure £	Net £	2019 £
Scouting activities and events	7,696	(2,935)	4,761	(11,813)
Bethesda base	17,333	(11,601)	5,732	(4,099)
Gang show	12,588	(7,827)	4,761	2,444
Jamboree / Eurojam	25,688	(11,374)	14,314	(23,586)
Cannon Hill	-	(129)	(129)	(485)
	<u>63,305</u>	<u>(33,866)</u>	<u>29,439</u>	<u>(37,539)</u>

#### 3 Governance

	2020 £	2019 £
Independent examiners fee	(1,200)	(1,200)
	<u>(1,200)</u>	<u>(1,200)</u>

#### 4 Support Costs

	2020 £	2019 £
Trustees expenses	(1,105)	(2,088)
Training expenses	(4,979)	(18,622)
Development costs	-	-
Insurances	(593)	(635)
Depreciation	-	(1,403)
Equipment	(1,440)	(1,440)
Sundry expenses	(5,979)	(4,592)
	<u>(14,096)</u>	<u>(28,780)</u>

#### 5 Trustee Expenses

The trustees are not remunerated for the performance of their duties. During the year the trustees were reimbursed expenses for travel, postage, stationery and meeting expenses totalling £1,105 (2019 - £2,088)

#### 6 Bethesda Base

The Base is shown at cost. A survey was carried out in February 2019, by recognised Chartered Surveyors, which confirmed a valuation for insurance purposes of £500,000.

# Greater London South West County Scout Council

## Notes to the financial statements (continued)

### For the year ended 31 December 2020

#### 7 Tangible Assets

	Cannon Hill £	Bethesda Base £	Total £
<b>Cost</b>			
At the beginning and end of the year	41,600	9,315	50,915
Additions/(disposals) during the year	(41,600)		(41,600)
At the end of the year	-	9,315	<b>9,315</b>
<b>Depreciation</b>			
At the beginning of the year	-	-	-
Charge for the year			-
At the end of the year	-	-	-
<b>Net book value</b>			
At the end of the year	-	<b>9,315</b>	<b>9,315</b>
At the beginning of the year	41,600	9,315	<b>50,915</b>

Cannon Hill was sold during the year, the profit on sale is shown in the Statement of Financial Activities above.

#### 8 Creditors: amounts falling due within 1 year

	2020 £	2019 £
Independent examiners fee	1,200	1,200
	<u>1,200</u>	<u>1,200</u>

#### 9 Joint Activity - Paragliding Club

The County is jointly responsible with Surrey County Scout Council for the Paragliding Club. The Club's accounts are not consolidated into these accounts but a summary is shown below.

	2020 £	2019 £
GLSW share (50%) of deficit for the year	<u>(1,714)</u>	<u>(516)</u>
GLSW share (50%) of net assets as at the year end	<u>1,671</u>	<u>3,384</u>