

Greater London South West County Scout Council



Trustees Annual Report and Accounts 2021

Index

	Page
Trustees Annual Report	1
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the financial statements	8

charities. This includes the registration, keeping proper accounts and making returns to the Charity Commission as appropriate.

The Committee consists of 3 independent representatives, Chair, Treasurer and Secretary together with the County Commissioner and other individuals from each of the Districts within the County and meets every 1-2 months.

The County Executive Committee exists to support the County Commissioner in meeting the responsibilities of their appointment and is responsible for:

The maintenance of any County property;
The raising of funds and the administration of Group finance;
The insurance of persons, property and equipment;
County public occasions;
Assisting in the recruitment of leaders and other adult support;
Appointing any sub-committees that may be required;
Appointing County Administrators and advisors other than those who are elected.

Risks and Internal Control

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 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 Purpose of Scouting

Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.

The Values of Scouting

As Scouts we are guided by these values:

Integrity – We act with integrity; we are honest, trustworthy and loyal.

Respect – We have self-respect and respect for others.

Care – We support others and take care of the world in which we live.

Belief – We explore our faiths, beliefs and attitudes.

Co-operation – We make a positive difference; we cooperate with others and make friends.

The Scout Method

Scouting takes when young people, in partnership with adults, work together based on the values of Scouting and;

- enjoy what they are doing and have fun
- take part in activities indoors and outdoors
- learn by doing
- share in spiritual reflection
- take responsibility and make choices
- undertake new and challenging activities
- make and live by their promise

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 6 to 10 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 membership fee 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 Scout Association, 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

Signature		
Full Name	Andrey Belogortsev	Andy Beckett
Position	County Chairman	County Treasurer
Date	27 April 2022	27 April 2022

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 2021, which are set out on pages 6 to 10.

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: May 2022

Greater London South West County Scout Council

Statement of Financial Activities

For the year ended 31 December 2021

	Notes	2021			2020
		General Fund £	Designated Fund £	Total £	Total £
<u>Incoming Resources</u>					
Membership fees received		265,536		265,536	301,502
Less payable to Headquarters		(265,536)		(265,536)	(256,643)
		-	-	-	44,859
Interest and other income		3,026		3,026	8,551
Profit on sale of fixed assets		-		0	139,007
Charitable activities	2	24,647	6,142	30,789	63,305
Total incoming resources		27,673	6,142	33,815	255,722
<u>Resources Expended</u>					
Charitable activities	2	19,028	23,719	42,747	33,866
Governance costs	3	1,200		1,200	1,200
Support costs	4	18,933		18,933	14,096
Total resources expended		39,161	23,719	62,880	49,162
<u>Net incoming resources for the year</u>					
		(11,488)	(17,577)	(29,065)	206,560
Transfers between funds		-	-	-	-
Net movements in funds for the year		(11,488)	(17,577)	(29,065)	206,560
Total funds brought forward		218,831	186,350	405,181	198,621
<u>Total funds carried forward</u>		207,343	168,773	376,116	405,181

Greater London South West County Scout Council

Balance Sheet

As at 31 December 2021

	Notes	<u>2021</u>		<u>2020</u>
		£	£	£
Fixed Assets				
Bethesda Base	6/7	9,315	9,315	9,315
				<u>9,315</u>
Current Assets				
HQ Charity deposit		82,808		82,808
Bank and cash balances		<u>285,193</u>		<u>314,258</u>
		368,001		397,066
Creditors: amounts falling due within one year	8	<u>1,200</u>		<u>1,200</u>
Net Current Assets			366,801	395,866
Net Assets			<u>376,116</u>	<u>405,181</u>
Funds				
Unrestricted general funds		207,343		218,831
Unrestricted designated funds		168,773		186,350
Total Funds			<u>376,116</u>	<u>405,181</u>

These financial statements were approved by the Trustees on 27 April 2022, and signed on their behalf by:

Andrey Belagortsev
County Chair

Andy Beckett
County Treasurer

Greater London South West County Scout Council

Notes to the financial statements

For the year ended 31 December 2021

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%
--------------------	-----

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.

Membership fee 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 2021

2 Charitable Activities

	Income £	2021 Expenditure £	Net £	2020 £
Scouting activities and events	20,420	(14,172)	6,248	4,761
Bethesda base	2,005	(2,794)	(789)	5,732
Gang show	2,222	(2,062)	160	4,761
Jamboree	6,142	(23,719)	(17,577)	14,314
Cannon Hill	-	-	-	(129)
	<u>30,789</u>	<u>(42,747)</u>	<u>(11,958)</u>	<u>29,439</u>

3 Governance

	2021 £	2020 £
Independent examiners fee	(1,200)	(1,200)
	<u>(1,200)</u>	<u>(1,200)</u>

4 Support Costs

	2021 £	2020 £
Trustees expenses	(854)	(1,105)
Training expenses	(9,837)	(4,979)
Development costs	-	-
Insurances	(326)	(593)
Equipment	(1,440)	(1,440)
Sundry expenses	(6,476)	(5,979)
	<u>(18,933)</u>	<u>(14,096)</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 £854 (2020 - £1,105)

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 2021

7 Tangible Assets

	Bethesda Base £	Total £
Cost		
At the beginning and end of the year	9,315	9,315
Additions/(disposals) during the year	-	-
At the end of the year	<u>9,315</u>	<u>9,315</u>
Depreciation		
At the beginning of the year	-	-
Charge for the year	-	-
At the end of the year	<u>-</u>	<u>-</u>
Net book value		
At the end of the year	<u>9,315</u>	<u>9,315</u>
At the beginning of the year	<u>9,315</u>	<u>9,315</u>

8 Creditors: amounts falling due within 1 year

	2021 £	2020 £
Independent examiners fee	<u>1,200</u>	<u>1,200</u>
	<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.

	2021 £	2020 £
GLSW share (50%) of deficit for the year	<u>(571)</u>	<u>(1,714)</u>
GLSW share (50%) of net assets as at the year end	<u>1,099</u>	<u>1,671</u>