

Charity registration number 303887

**GREATER LONDON MIDDLESEX WEST COUNTY SCOUT COUNCIL**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

# GREATER LONDON MIDDLESEX WEST COUNTY SCOUT COUNCIL

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Charity number</b>	303887
<b>The Scout Association ('TSA') Registration Number:</b>	10000102
<b>Principal address</b>	PACCAR Scout Camp Chalfont Heights Denham Lane Chalfont St Peter Bucks SL9 0QJ
<b>Trustees</b>	
Ex-officio	Chad Lake (County Chair) Richard Williams (County Commissioner) David Carlen (County Treasurer) Zachary Seddon Deane (County Secretary ) Insaf Chakal (County Youth Commissioner)
Elected Members	Colin Allix Philip Power Leon Mielewczyk (Ass. Treasurer) Alex Norori-McCormac (until 17 January 2021) Robert Cashman (until 17 January 2021) John Latchford (until 17 January 2021) Rishi Nayan-Varodaria (from 17 January 2021) Scott McCreeth (from 17 January 2021) David Browning (from 17 January 2021)
Nominated Members	John Arnold (Deputy Chair) Paul Dickson Susan Chick Lucy Mears Chris Jones-Ford (until 17 January 2021) David Browning (until 17 January 2021) Anand Tailor (from 17 January 2021) Cathy Muxlow (from 17 January 2021)
Custodian Trustees	The Scout Association Trust Corporation Gilwell Park Bury Road Chingford London E4 7QW

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# GREATER LONDON MIDDLESEX WEST COUNTY SCOUT COUNCIL

## LEGAL AND ADMINISTRATIVE INFORMATION

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### Auditor

Cansdales Audit LLP  
Bourbon Court  
Nightingales Corner  
Little Chalfont  
Bucks  
HP7 9QS

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# GREATER LONDON MIDDLESEX WEST COUNTY SCOUT COUNCIL

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# GREATER LONDON MIDDLESEX WEST COUNTY SCOUT COUNCIL

## TRUSTEES' REPORT

### **FOR THE YEAR ENDED 31 MARCH 2021**

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The trustees present their annual report and financial statements for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

#### **Objectives and activities**

##### **Purpose of Scouting and what we do**

Scouting actively engages and supports young people in their personal development, empowering them to make a positive contribution to society. In partnership with adults, young people take part in fun indoor and outdoor activities, they learn by doing, by sharing in spiritual reflection and by taking responsibility. They make choices, undertake new and challenging activities, and they live their Scout Promise.

##### **Our Vision towards 2023**

By 2023 we will have prepared more young people with skills for life, supported by amazing leaders delivering an inspiring programme. We will be growing, more inclusive, shaped by young people and making an impact in our communities.

##### **Our Mission:**

Scouting actively engages and supports young people in their personal development, empowering them to make a positive contribution to society.

##### **Our Values:**

We act with care, respect, integrity, co-operation, exploring our own and others' beliefs.

##### **Our Goals:**

- Growth,
- Inclusivity
- Youth Shaped
- Community Impact

##### **Public Benefit**

Under the Charities Act 2011, charities are required to demonstrate that our aims are for the public benefit. Our assessment (following the Scout Association national assessment) is that we have met the criteria through both the advancement of education and the advancement of citizenship or community development headings.

Two principles demonstrate that Scouting's aims are for the public benefit:

1. People develop towards their full potential. There is a clear link between the benefits for young people and the purpose of Scouting. The safety of young people is taken very seriously and the benefits Scouting activities provide far outweigh the risks.
2. The aim of Scouting refers to young people, aged 6-25. Full Scouting membership is restricted to young people who are willing to make the promise.

The County Scout Council does not exclude those in poverty from its benefits. While the County and the National Association charges a subscription to its members, the benefits of Scouting are not restricted by the ability to pay. Locally there are arrangements to waive subscriptions and other costs for young people who cannot afford to pay. Nationally there are funds available for uniform and activities so that young people are not excluded from activities by virtue of being unable to pay. Any private benefits from Scouting are incidental, other than as a beneficiary.

# **GREATER LONDON MIDDLESEX WEST COUNTY SCOUT COUNCIL**

## **TRUSTEES' REPORT (CONTINUED)**

***FOR THE YEAR ENDED 31 MARCH 2021***

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### **Achievements and performance**

#### **County Commissioner's Report**

The twelve months to the end of March 2021 was a challenging year for Greater London Middlesex West ("GLMW"). Along with the wider population of the UK and the world, the County needed to respond to the variety of issues and problems posed by the global Coronavirus pandemic.

# GREATER LONDON MIDDLESEX WEST COUNTY SCOUT COUNCIL

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2021

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The impact of the pandemic on GLMW in numerical terms was significant as we were forced to put many of our established development plans on hold to focus on keeping our Scouting supported in the virtual world. As a result, the County recorded a fall in total membership of 2,305 to a level of 8,278 in the Scout Association Annual Census. This was a drop of 21.8% on the total from the previous year which reflected a similar picture from across the country. The youth membership fell by 25.8% and was lower in every district in the County. While this makes for rather grim reading, my thanks go to all of our Leaders and other adult supporters for the tremendous work they have given to ensure that the fall in numbers was not more significant.

Throughout the year, we have worked at our re-development of the County organisation to ensure that it remains fit for the purpose of Scouting in the 21st century. Rebuilding "Our Team", embedding a more collegiate feel to the operation of the County and its constituent Districts remained an active project and made good progress. The County, with a broad roster of Sectional ACCs, ACCs for International, Top Awards, Young Leaders and Inclusion continues to add members to the team that improve our ability to support on our Media and Communications capability, engagement with local government and a range of Executive issues. Combining the resources of a number of districts has resulted in a stronger support at district level too. As of the 31st of March 2021, the work in progress was aiming at a County structured around nine Districts which came in to place in June 2021. This continues to place us in a strong position to offer broad based support to our Leaders in what has proved to be a very challenging time.

The pandemic accelerated our reorganisation of the ways in which we offer training and on-going support to our leaders, how we develop and support our Executive Committee members and other elements in the management of Scouting to help each leader deliver great programmes effectively. Now, nearly all of our modular training is capable of being delivered online either in the form of e-learning or online sessions delivered via Zoom or other video conferencing methods. In the year covered by this review, the significant backlog in Safeguarding and Safety training has been largely eliminated and placed the County near to the best in the country. GLMW is well positioned for the rule changes from the national organisation that will now come in to force in September 2021. The pandemic disrupted the delivery of First Aid training resulting in a significant rise in numbers requiring this module. The training team is working hard to reduce this backlog in time for a reversion to the normal "keeping in date" requirement at the end of this year. A similar improvement on wood badge validations brought tremendous progress in the proportion of our leadership that is fully trained. Please join me in thanking our training team, Local Training Managers and the many Training Assistants across the County in keeping the training programme on track.

Covid-19 halted all activities at PACCAR, our County Campsite in Chalfont St Peter when the country was placed in lockdown in March 2020. We have worked to ensure that the site will be well placed for the return of face-to-face Scouting with improved facilities and a strong leadership and crew in place. A brief respite in the summer of 2020 saw the campsite welcome family camping and activity days that helped to keep the site afloat. Further lockdowns in the Autumn and Winter months saw the site closed for most of the year. As a county, we focused our energies on keeping the site maintained and ensured that cost controls kept a solid financial base for the team to work with. I'm pleased to say that the resources of the site did not need any additional support from the County in the year. At the same time, we saw the completion of the new long-store in the crew compound and work commenced on the planned build of the new climbing wall that will happen in the current year.

As ever, the success of all that we have and achieve at our campsite could not be done without the huge support from the PACCAR Crew. While there was only a skeleton crew presence for much of the year, the crew and management at the site give an enormous amount of their time and energy to support its operation and activity. We are enormously grateful to this wonderful group of people who continue to grow in number both as adults and as junior crew. We are also pleased to have been able to maintain our Gap Year facility that enables a number of young people to come and work as part of our crew from countries around the world. These young visitors bring a valuable international dimension to our operations at the site.

It has been a long-term belief in the County that great programmes drive greater youth engagement in the movement. This is reflected in the Scout Association's "Skills for Life" strategy, where Programme is one of the core pillars of development in the movement. In GLMW the work we have been doing to prepare the ground for it enabled us to respond with real strength as the pandemic took hold in March. Leaders across GLMW were able to move in to the virtual world very quickly and begin to deliver real value there to our young people and adult members. Within a month of the first lockdown starting, an online, virtual camping weekend was launched. Young people, parents and leaders joined in from GLMW and across the UK. Online campfires, quizzes, scavenger hunts and so much more, demonstrated the determination and creativity of the leaders across the County. Online events, including but not limited to Wild Animal Weekend; Race Across Europe (where Scouts competed to

# GREATER LONDON MIDDLESEX WEST COUNTY SCOUT COUNCIL

## TRUSTEES' REPORT (CONTINUED)

### *FOR THE YEAR ENDED 31 MARCH 2021*

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walk or cycle to Kandersteg and back), Elevate (where the county worked in close cooperation with the RAF Science, Technology, Engineering and Maths Team) saw many thousands of young people, parents and leaders from across the world join GLMW members in the fun. demonstrated the determination and creativity of the leaders across the County. Online events, including but not limited to Wild Animal Weekend; Race Across Europe (where Scouts competed to walk or cycle to Kandersteg and back), Elevate (where the county worked in close cooperation with the RAF Science, Technology, Engineering and Maths Team) saw many thousands of young people, parents and leaders from across the world join GLMW members in the fun. We truly became a part of the worldwide family of Scouting. I'm hugely grateful to our development team and the Sectional ACCs for all of their hard work in keeping a vibrant programme capability for the County in this period.

Across the County, it was fantastic to see and hear about our Beavers, Cubs, Scouts and Explorers still completing their Top Awards. A revised version of our "20 in 20" challenge, designed for the online world saw many completing this too.

For much of the year, it was not possible for our activities teams to support or arrange adventurous activity tasters and experiences. Not resting during the enforced break, the team have restructured the way instructor courses are organised and delivered. This has meant that the team has been able to hit the ground running as the various restrictions have begun to unlock in 2021.

Sadly, in January 2021 we had to take the decision to cancel the County Expedition to Kandersteg scheduled for August 2021. As a regular part of the GLMW calendar, every four years this is something that many in the County look forward to attending. In the days following the GLMW decision, all overseas expeditions from the UK in 2021 were put on hold by the Scout Association and the Kandersteg centre itself was mothballed for the year. We have already made a reservation for 2025 when the GLMW Kandersteg Expedition will return to our calendars.

While the year to 31st March 2021 has challenged us all, it has remained a very busy and constructive twelve months for GLMW. Much of the good work of our adult volunteers during the year has enabled to County to rebound very quickly as the restrictions of lockdowns begin to ease. With the fall in numbers recorded at the last census already substantially reversed, I am looking forward to telling you about our return to growing Scouting in the next year. In a year of dramatic change, the County has still seen a lot of good progress. Our young people, leaders and supporters have demonstrated an enormous resilience and have excelled themselves once again in the delivery of Awesome Scouting. The County and all of its members have acted with determination and a creativity that brought recognition across a much wider audience. I feel enormously privileged to be the County Commissioner of this remarkable County and send a huge THANK YOU to everyone in the County for making GLMWs Scouting truly and consistently Amazing.

Richard

# GREATER LONDON MIDDLESEX WEST COUNTY SCOUT COUNCIL

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2021**

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### County Chair's Report

This entire year has been spent in 'lockdown' because of the Pandemic and for many of our members Scouting has been somewhat different and for some, maybe difficult. However, the spirit of scouting has prevailed and adapted, new skills have been learnt and for many in the County Scouting has continued abet in a virtual form. The Development Team changed their work accent and concentrated on virtual 'on-line' programmes and activities which were a huge hit both within the county and followed by many others in the United Kingdom.

While much has changed by these circumstances the business of the County Executive has continued with no let-up and meetings of both the executive and its sub-committees has continued at pace and with more frequency to ensure and maintain our viability, credibility, good governance and to support all our members wherever possible.

Just like many others there is a fine balance of reviewing income and fixed costs, making vital savings where possible while at the same time maintaining the status quo. Our robust reserves policy has stood us in good stead; indeed, we have been able for one year only, reduced the county membership fee by £3.00. per head and will review this again in the next round of budgeting.

Paccar Scout Camp at Chalfont Heights remains a fantastic resource and still sits as one of the most highly rated sites in its class and is a credit to the County. You would not be surprised that pandemic rules and regulations closed its operation for many months, staff had to be furloughed and of course suffer a loss of income. The Chairman and Board have skilfully managed it resources and finances and we look forward with great enthusiasm when it opens and is running as normal and with great new attractions. Our volunteer staff and 'Gappers' past and present managed a change in work schedules and never have we seen the site looking in such good condition. Thank you so much.

Your County Executive continues to work with due diligence and a policy of good governance to support the County Commissioner and the team in meeting the responsibilities of their appointments and the development of Scouting within the County. It has embraced recommendations of both the Scout Association and the Charity Commission in any changes in governance and encourages District Executive to do likewise. The Executive consists of four sub-committee – Finance, Paccar Board, Risk Management, and Appointments Advisory who all report to the Executive and the Governance Compliance Report. The Executive also supports and undertakes training in the responsibility of being a trustee and the mandatory E-learning.

GLMW works hard to offer as many young people the opportunity to enjoy Scouting and also to support for our adults volunteers. Scouting actively engages and supports young people in their personal development, empowering them to make a positive contribution to society. In partnership with our Adults young people take part in fun activities both indoor and outdoors. They learn by doing, sharing in spiritual reflection and by taking responsibility in making choices and undertaking new challenges while living out the Scout Promise.

A different and difficult year yes, but great teamwork by many passionate people who have learnt new skills and embraced a change in the way we meet and work. I feel very proud to worked with such a wonderful bunch of friends and colleagues. Thank you so much.

Best wishes,

Chad Lake. Board of Trustees Chairman.

# GREATER LONDON MIDDLESEX WEST COUNTY SCOUT COUNCIL

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2021

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#### Financial review

The Trustees are responsible for the preparation of the financial statements which give a true and fair view of the County Scout Council's financial activities during the year and of its financial position at the end of the year. The County meets the full cost of Scouts, Explorer Scouts, and Scout Network members attending County receptions for the presentation of their Chief Scout Award & Queen Scout Award certificates together with the cost of participation in the National Scout Service in St. George's Chapel, Windsor and the Review of Queens' Scouts held within the castle precincts.

The Executive Committee covers any out of pocket expenses the County Team may claim as well as the cost of necessary meetings held during the year. The Committee's policy of providing a financial guarantee to County events continues. Receipts this year have reduced to £312k majorly due to decreased in income from Camp fees and General sales from PACCAR, but it should be noted that this does include donations and the legacies, the Jack Petchey Foundation has continued to support the County by way of its Achievement Award Scheme in which Scouts, Explorer Scouts and members of the Scout Network are eligible for individual grants, payable to their Group or Unit. The Foundation supports a GLMW Awards evening every year.

#### Reserves Policy

The routine responsibilities of the County are financed through the annual membership subscriptions which are reasonably predictable and stable. The associated costs, which include basic support and training for activities, are carefully controlled within budgets set at the beginning of the year. As the County provides a financial guarantee to its own activities the Trustees consider that based upon previous experience of the County's finances, reserves of approximately £50,000 as a contingency against cost overruns on these events are appropriate.

A major component of the reserves funds are the expenses in respect of PACCAR Scout Camp. The Trustees consider it would take six months to effect an orderly wind down of the site and it is therefore prudent to hold six month's average fixed expenditure to meet the expenses of the site's salaries and costs of services and utilities. On the basis of the above, the PACCAR Scout Camp Fund balance should be in the region of £125,000.

#### Risk Management

The County Scout Council complies with the detailed rules for the management of financial and operational risks mandated by the Policy, Organisation and Rules of the Scout Association. The Trustees actively monitor and review all risks which the charity faces and confirm that systems are in place to mitigate against significant risks that might arise. Specifically, for financial matters, the County Executive Committee has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss of the County's property and money; these include two signatories for all bank payments.

#### Key Risks

The Trustees have identified the following as the potential key risks that the County faces:

**Safeguarding** – The risk of a safeguarding incident involving our members. We mitigate this risk with our appointments process, including DBS checks to vet new adults and a mandatory safeguarding training package.

**Safety** – The risk to health through unsafe practices. We mitigate the risk through a mandatory safety training package, a system of adventurous activity permits and adherence to the Scout Association Policy, Organisation and Rules.

**Major Site Incident at PACCAR** - We mitigate this risk through extensive crew training and adherence to regulatory and legislative requirements for the maintenance of buildings and equipment and the provision of hazardous activities. The reserves policy should also ensure that sufficient financial resources are available to finance the overheads of the site should any incident have an adverse impact on its income streams.

# GREATER LONDON MIDDLESEX WEST COUNTY SCOUT COUNCIL

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2021

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#### Structure, Governance and Management

The County Scout Council's governing documents are those of The Scout Association (Registered Charity number 306101). They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Scout Association and The Policy, Organisation and Rules of the Scout Association.

The County Scout Council is a trust established under The Scout Association's rules, which are common to all Scouts in the United Kingdom. The County Scout Council's role is to offer leadership and support to the Scout Districts and Groups within a geographic area. It is in the local Scout Groups that Scouting is delivered to our membership.

Greater London Middlesex West Scout County encompasses Districts and Groups throughout the London Boroughs of Brent, Ealing, Hammersmith and Fulham, Harrow, Hillingdon, Hounslow, Kensington and Chelsea and the City of Westminster; and the County Campsite at Chalfont St Peter.

#### The County Constitution

The County Scout Council is the elected body which supports and encourages the development of Scouting in the County. It comprises the County staff and representatives from the Scout Network, Scout Active Support Units, Districts and Groups within the County.

The Scout County is led by the County Commissioner and managed by the County Executive Committee. They are accountable to the County Scout Council for the satisfactory running of the County. The members of that Executive Committee are responsible, as the Charity's Trustees, for all matters concerning property and finance and to ensure the proper use of the County's resources to support Scouting in the County. The Executive Committee are responsible for approving the Annual Report & financial statements.

The County Scout Council receives the Annual Report and financial statements and elects the Executive Committee members at their Annual General Meeting.

#### The County Executive Committee

As described previously, the County is managed by the County Executive Committee - the members of which are the Charity Trustees of the Scout County and are appointed in accordance with the Policy, Organisation and Rules of the Scout Association.

As Charity Trustees, they are collectively responsible for complying with the legislation applicable to charities. This includes registration, keeping proper accounts and making returns to the Charity Commission as appropriate.

Membership of the County Executive Committee and its sub-committees is closely monitored to ensure that they all contain a spread of members with the requisite skills to ensure their efficient operation. Newly appointed members receive the Charity Commission booklet "The Responsibilities of a Charity Trustee". Recently introduced into the adult training programme is a formal training module for new trustees but the County Executive Committee has decided that this will also be rolled out to existing trustees with input from the senior County volunteers.

The Regional Commissioner for the London Region, Terry Kingham has the right to attend meetings of the County Executive Committee. The County's Nominated Members (including the Youth Member) on the Council of The Scout Association are also invited to attend.

#### Membership

The County Executive Committee has four types of members:

**Ex-Officio Members** - the County Commissioner, County Chair, County Secretary, County Treasurer, County Youth Commissioner are automatically members of the Committee and Charity Trustees by virtue of their respective appointments.

**Elected Members** - A maximum of six members of the County Scout Council are elected annually at the Annual General Meeting of the Council. Elected members must be proposed and seconded by other members of the County Scout Council.

**Nominated Members** - Persons nominated annually by the County Commissioner in consultation with the County Chair, whose numbers must not exceed the number of members elected by the County Scout Council.

# GREATER LONDON MIDDLESEX WEST COUNTY SCOUT COUNCIL

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2021

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**Co-opted Members** - Persons co-opted annually by the County Executive Committee to provide specific expertise, whose numbers must not exceed the number of members elected by the County Scout Council.

#### **Responsibilities**

The County Executive Committee exists to support the County Commissioner in meeting the responsibilities of the appointment and to provide support for Scout Districts and the Scout Network in the County. The Committee is specifically responsible for:

- Promoting the development of Scouting in the County;
- Arranging for harmonious cooperation between Districts and between units of the Association and with other organisations;
- The raising of funds and the administration of the County's finance and property;
- Appointing a County Appointments Sub-Committee and a Chair of such a Sub-Committee;

Appointing other Sub-Committees and their Chairmen as the Committee may require;

Attending to County administration, particularly:

- matters relating to Leader Appointments
- the appointment of Skills Instructors, administrators and Advisers
- registrations, membership of the Movement
- the presentation of the annual report and annual statement of accounts to the Annual General Meeting of the County Scout Council.

#### **Method of Operation**

The County Executive Committee fulfils its obligations in various ways as set out in this report.

The Committee normally meets four times each year, although additional meetings are occasionally required to deal with extraordinary matters. The members may also be asked to provide input to deal with an urgent matter between meetings, by means of an email or telephone consultation.

The day-to-day management of the County's finances and the maintenance of these records are delegated by the Trustees to the County Treasurer, David Carlen, assisted by the bookkeeper, Jan Vanderplank. The County Executive Committee has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss of the County's property and money; these include two signatories for all bank payments.

The County Executive Committee has four standing Sub-Committees that deal with matters of Finance, the management of PACCAR Scout Camp, Risk Management and the appointment of County staff.

#### **Statement of trustees' responsibilities**

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP 2015 (FRS 102);
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

# GREATER LONDON MIDDLESEX WEST COUNTY SCOUT COUNCIL

## TRUSTEES' REPORT (CONTINUED)

### *FOR THE YEAR ENDED 31 MARCH 2021*

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The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

In so far as the trustees are aware:

There is no relevant audit information of which the Council's auditor is unaware; and

The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The trustees' report was approved by the Board of Trustees.

**Chad Lake**

County Chair

Dated: 24 May 2022

# **GREATER LONDON MIDDLESEX WEST COUNTY SCOUT COUNCIL**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

### ***FOR THE YEAR ENDED 31 MARCH 2021***

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The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

# GREATER LONDON MIDDLESEX WEST COUNTY SCOUT COUNCIL

## INDEPENDENT AUDITOR'S REPORT

### TO THE TRUSTEES OF GREATER LONDON MIDDLESEX WEST COUNTY SCOUT COUNCIL

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#### Opinion

We have audited the financial statements of Greater London Middlesex West County Scout Council (the 'charity') for the year ended 31 March 2021 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

#### Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

# **GREATER LONDON MIDDLESEX WEST COUNTY SCOUT COUNCIL**

## **INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

### **TO THE TRUSTEES OF GREATER LONDON MIDDLESEX WEST COUNTY SCOUT COUNCIL**

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#### **Responsibilities of trustees**

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

# GREATER LONDON MIDDLESEX WEST COUNTY SCOUT COUNCIL

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF GREATER LONDON MIDDLESEX WEST COUNTY SCOUT COUNCIL

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#### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

# GREATER LONDON MIDDLESEX WEST COUNTY SCOUT COUNCIL

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF GREATER LONDON MIDDLESEX WEST COUNTY SCOUT COUNCIL

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#### Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

**Cansdales Audit LLP**

24 May 2022

Chartered Accountants  
Statutory Auditor

Bourbon Court  
Nightingales Corner  
Little Chalfont  
Bucks  
HP7 9QS

Cansdales is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

# GREATER LONDON MIDDLESEX WEST COUNTY SCOUT COUNCIL

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2021**

	Notes	Unrestricted	Restricted	Total	As restated	As restated	As restated
		funds	funds		Unrestricted	Restricted	Total
		2021	2021	2021	2020	2020	2020
		£	£	£	£	£	£
<b>Income from:</b>							
Grants, Donations and Legacies	2	43,393	29,866	73,259	7,433	10,483	17,916
Charitable activities	3	214,118	-	214,118	802,189	-	802,189
Other income		15,535	-	15,535	1,374	-	1,374
<b>Total income</b>		<u>273,046</u>	<u>29,866</u>	<u>302,912</u>	<u>810,996</u>	<u>10,483</u>	<u>821,479</u>
<b>Expenditure on:</b>							
Charitable activities	4	369,352	34,381	403,733	710,973	22,750	733,723
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		(96,306)	(4,515)	(100,821)	100,023	(12,267)	87,756
Fund balances at 1 April 2020		1,815,413	30,015	1,845,428	1,715,390	42,282	1,757,672
<b>Fund balances at 31 March 2021</b>		<u><u>1,719,107</u></u>	<u><u>25,500</u></u>	<u><u>1,744,607</u></u>	<u><u>1,815,413</u></u>	<u><u>30,015</u></u>	<u><u>1,845,428</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# GREATER LONDON MIDDLESEX WEST COUNTY SCOUT COUNCIL

## BALANCE SHEET

AS AT 31 MARCH 2021

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		2021		2020	
	Notes	£	£	As restated £	£
<b>Fixed assets</b>					
Tangible assets	7		1,501,439		1,420,455
<b>Current assets</b>					
Stocks	8	3,552		3,847	
Debtors	9	19,226		34,936	
Cash at bank and in hand		417,997		672,723	
		<u>440,775</u>		<u>711,506</u>	
<b>Creditors: amounts falling due within one year</b>	11	<u>(187,607)</u>		<u>(268,647)</u>	
Net current assets			253,168		442,859
<b>Total assets less current liabilities</b>			<u>1,754,607</u>		<u>1,863,314</u>
<b>Creditors: amounts falling due after more than one year</b>	12		(10,000)		(17,886)
<b>Net assets</b>			<u>1,744,607</u>		<u>1,845,428</u>
<b>Income funds</b>					
Restricted funds	13		25,500		30,015
Unrestricted funds			1,719,107		1,815,413
			<u>1,744,607</u>		<u>1,845,428</u>

The financial statements were approved by the Trustees on 24 May 2022

Chad Lake  
County Chair

David Carlen  
Treasurer

# GREATER LONDON MIDDLESEX WEST COUNTY SCOUT COUNCIL

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2021

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	Notes	2021 £	£	As restated 2020 £	£
<b>Cash flows from operating activities</b>					
Cash (absorbed by)/generated from operations	16		(91,785)		121,970
<b>Investing activities</b>					
Purchase of tangible fixed assets		(169,930)		(42,611)	
Investment income received		15,535		1,374	
		<u>          </u>		<u>          </u>	
<b>Net cash used in investing activities</b>			(154,395)		(41,237)
<b>Financing activities</b>					
Repayment of borrowings		(8,546)		(8,101)	
		<u>          </u>		<u>          </u>	
<b>Net cash used in financing activities</b>			(8,546)		(8,101)
			<u>          </u>		<u>          </u>
<b>Net (decrease)/increase in cash and cash equivalents</b>			(254,726)		72,632
Cash and cash equivalents at beginning of year			672,723		600,091
			<u>          </u>		<u>          </u>
<b>Cash and cash equivalents at end of year</b>			417,997		672,723
			<u>          </u>		<u>          </u>

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# GREATER LONDON MIDDLESEX WEST COUNTY SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2021

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#### 1 Accounting policies

##### Charity information

Greater London Middlesex West County Scout Council is a registered charity whose purpose 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. Constitutionally the County Scout Council acts within the framework of the 'Policy, Organisation and Rules' of The Scout Association.

#### 1.1 Accounting convention

These financial statements cover the activities controlled by the Greater London Middlesex West County Scout Council (GLMWCS) and its Camping Centre at Chalfont Heights, Buckinghamshire. The activities of Scout Districts and Groups within the County are not reflected in these financial statements.

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted Funds comprise unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the objects of the Charity and which have not been designated for other purposes.

Designated Funds are unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted Funds are funds which can only be used for particular purposes within the objects of the Council. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

#### 1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

# GREATER LONDON MIDDLESEX WEST COUNTY SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2021

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#### 1 Accounting policies

(Continued)

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

#### 1.5 Resources expended

Where possible expenditure is directly attributed to specific activities and is allocated to those cost categories. Where costs relate to more than one activity, they have been apportioned to the individual activities on the basis of the time spent by staff on matters relating to those activities. County Scout Council administration costs, which comprise all costs relating to the public accountability of the charity and its compliance with regulation and good practice, including costs relating to the statutory audit, are shown as a separate heading as it is not considered practical to apportion these to individual activities in a meaningful way.

#### 1.6 Tangible fixed assets

Tangible fixed assets are capitalised at cost, if they can be used for more than one period. The capitalisation policy of the charity is items in excess of £1,000.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life as follows:

Freehold land	0%
Camp Site Improvements	10% straight line as deemed to have a 10 year useful life
Equipment	20-33% per annum as deemed to have a 3-5 year useful life
Computers	20-33% per annum as deemed to have a 3-5 year useful life

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

Freehold Land represents the cost to the County Scout Council of the camping centre at Chalfont Heights purchased from the Scout Association in February 2008 in addition to land known as 'Franks Field' previously acquired by the County Scout Council.

Camp site improvements represent costs of new buildings and amenities constructed at the Chalfont Heights site.

#### 1.7 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

# GREATER LONDON MIDDLESEX WEST COUNTY SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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### 1 Accounting policies (Continued)

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.9 Pensions

The charity operates a defined contribution pension scheme. Charges are made in the Statement of Financial Activities (SOFA) as they arise. A Stakeholder Pension Scheme is also in place and expenditure is charged to the SOFA as it is incurred.

#### 1.10 VAT

The Council is 'partially exempt' for VAT purposes and is not able to reclaim all the VAT that it pays. It is not practicable to allocate irrecoverable VAT to specific expenses and assets and irrecoverable VAT is therefore attributed to Governance Costs and charitable activities as appropriate.

#### 1.11 COVID-19

During the year, the Coronavirus (COVID-19) has emerged globally resulting in a significant impact on organisations worldwide. As a result, some operations have been restricted, however the charity continues to operate using alternative methods and remote working where possible. The trustees are unable to evaluate the overall financial impact on the charity at present. Hence financial statements do not include any adjustments that might result from the outcome of this uncertainty. The trustees are continuing to monitor, assess and act to the current changing environment accordingly.

### 2 Grants, Donations and Legacies

	Unrestricted funds	Restricted funds	Total	Total
	2021 £	2021 £	2021 £	2020 £
Donations and Gifts	43,393	-	43,393	7,433
Grants from charitable trusts	-	29,866	29,866	10,483
	<u>43,393</u>	<u>29,866</u>	<u>73,259</u>	<u>17,916</u>
	<u><u>43,393</u></u>	<u><u>29,866</u></u>	<u><u>73,259</u></u>	<u><u>17,916</u></u>

# GREATER LONDON MIDDLESEX WEST COUNTY SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2021

#### 3 Charitable activities

	2021	2020
	£	£
Scouting activities & events	29,646	81,459
PACCAR Scout Camp	91,682	633,963
County Levy	92,790	86,767
	<u>214,118</u>	<u>802,189</u>

#### 4 Charitable activities

	2021	2020
	£	£
Depreciation and impairment	88,946	103,567
Scouting activities & events	2,204	134,096
Training	2,105	21,808
PACCAR	212,901	425,900
International fund	-	1,226
County Scout Council admin	63,196	24,376
Achievement awards	34,381	22,750
	<u>403,733</u>	<u>733,723</u>
<b>Analysis by fund</b>		
Unrestricted funds	369,352	710,973
Restricted funds	34,381	22,750
	<u>403,733</u>	<u>733,723</u>

Included in County Scout Council admin is auditor's remuneration totalling £4,245 (2020: £4,120) and auditor's remuneration for other services totalling £1,750 (2020: £1,700).

#### 5 Trustees

None of the trustees (or any persons connected with them) received any remuneration from the charity during the year other than those mentioned in Note 6.

4 trustees were reimbursed expenses incurred for printing, mileage and subsistence totalling £Nil (2020: 4 trustees totalling £2,085).

# GREATER LONDON MIDDLESEX WEST COUNTY SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2021

#### 6 Employees

##### Number of employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
PACCAR Scout Camp (full time)	4	3
County Office Admin	2	2
	<u>6</u>	<u>5</u>

##### Employment costs

	2021 £	2020 £
Wages and salaries	83,907	101,652
Social security costs	20,223	15,467
Other pension costs	999	2,100
	<u>105,129</u>	<u>119,220</u>

No employee received emoluments at a rate in excess of £60,000 during the year (2020: None). No Trustee, or their connected persons, received any remuneration during the year. All persons who are considered to be key management are volunteers and none of these individuals received any remuneration (2020: £Nil).

#### 7 Tangible fixed assets

	Freehold land £	Camp Site Improvements £	Equipment £	Computers £	Total £
<b>Cost</b>					
At 1 April 2020	518,858	1,642,114	129,162	23,148	2,313,282
Additions	-	163,968	5,962	-	169,930
	<u>518,858</u>	<u>1,806,082</u>	<u>135,124</u>	<u>23,148</u>	<u>2,483,212</u>
At 31 March 2021	518,858	1,806,082	135,124	23,148	2,483,212
	<u>518,858</u>	<u>1,806,082</u>	<u>135,124</u>	<u>23,148</u>	<u>2,483,212</u>
<b>Depreciation and impairment</b>					
At 1 April 2020	-	748,635	121,044	23,148	892,827
Depreciation charged in the year	-	85,428	3,518	-	88,946
	<u>-</u>	<u>834,063</u>	<u>124,562</u>	<u>23,148</u>	<u>981,773</u>
At 31 March 2021	-	834,063	124,562	23,148	981,773
	<u>-</u>	<u>834,063</u>	<u>124,562</u>	<u>23,148</u>	<u>981,773</u>
<b>Carrying amount</b>					
At 31 March 2021	518,858	972,019	10,562	-	1,501,439
	<u>518,858</u>	<u>972,019</u>	<u>10,562</u>	<u>-</u>	<u>1,501,439</u>
At 31 March 2020	518,858	893,479	8,118	-	1,420,455
	<u>518,858</u>	<u>893,479</u>	<u>8,118</u>	<u>-</u>	<u>1,420,455</u>

# GREATER LONDON MIDDLESEX WEST COUNTY SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

8	Stocks	2021	2020
		£	£
	Finished goods and goods for resale	3,552	3,847
		<u>3,552</u>	<u>3,847</u>
9	Debtors	2021	2020
		£	£
	<b>Amounts falling due within one year:</b>		
	Trade debtors	1,933	2,562
	Other debtors	2,337	2,566
	Prepayments and accrued income	14,956	29,808
		<u>19,226</u>	<u>34,936</u>
10	Loans and overdrafts	2021	2020
		£	£
	Loans from fellow group undertakings	17,886	26,432
		<u>17,886</u>	<u>26,432</u>
	Payable within one year	7,886	8,546
	Payable after one year	10,000	17,886
		<u>17,886</u>	<u>26,432</u>

The loan, from the Trustees of Ruislip Eastcote Northwood District Scout Council, is unsecured and interest is charged at 5.5%. Capital repayments are due annually over a ten-year period starting in September 2013. The loan is to finance improvements at the PACCAR Scout Camp.

11	Creditors: amounts falling due within one year	2021	2020
	Notes	£	£
	Loan	7,886	8,546
	Deferred income	45,604	181,734
	Trade creditors	14,083	10,021
	Other creditors	108,355	52,998
	Accruals and deferred income	11,679	15,348
		<u>187,607</u>	<u>268,647</u>

# GREATER LONDON MIDDLESEX WEST COUNTY SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2021

#### 12 Creditors: amounts falling due after more than one year

	2021 £	2020 £
Loan	10,000	17,886

#### 13 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2020 £	Movement in funds Incoming resources £	Resources expended £	Balance at 31 March 2021 £
Jack Petchey Achievement Award Scheme	30,015	34,381	(34,381)	30,015

#### Jack Petchey Achievement Award Scheme

The County Scout Council administers on-going grants received from the Jack Petchey Foundation under the Foundation's Achievement Award Scheme. Scout Troops and Explorer Units in the Districts together with the County Scout Network are eligible for 9, 6 or 3 awards of £250 per year, depending on their size. The scheme, which started in January 2006, enables members of these Troops and Units to recommend the purpose to which an award could be used, the award being approved by the Foundation.

#### 14 Analysis of net assets between funds

	Unrestricted general funds 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
Fund balances at 31 March 2021 are represented by:				
Tangible assets	1,501,439	-	1,501,439	1,420,455
Current assets/(liabilities)	227,668	25,500	253,168	442,859
Long term liabilities	(10,000)	-	(10,000)	(17,886)
	1,719,107	25,500	1,744,607	1,845,428

#### 15 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).

# GREATER LONDON MIDDLESEX WEST COUNTY SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2021

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16	Cash generated from operations	2021	2020
		£	£
	(Deficit)/surplus for the year	(100,821)	87,756
	Adjustments for:		
	Investment income recognised in statement of financial activities	(15,535)	(1,374)
	Depreciation and impairment of tangible fixed assets	88,946	103,567
	Movements in working capital:		
	Decrease in stocks	295	3,726
	Decrease in debtors	15,710	157,158
	Increase in creditors	55,750	27,502
	(Decrease) in deferred income	(136,130)	(256,365)
	<b>Cash (absorbed by)/generated from operations</b>	<u>(91,785)</u>	<u>121,970</u>

### 17 Prior year adjustments

Following a review of the treatment of the membership subscriptions it was identified that these had not been properly dealt with in prior years. Adjustments have therefore been made to the comparative figures to correct this, resulting in an adjustment of £110,066 to the unrestricted fund balance brought forward at 1 April 2020.