

Charity registration number 303887



GREATER LONDON MIDDLESEX WEST COUNTY SCOUT COUNCIL
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

Greater London Middlesex West County Scout Council

Legal and Administrative Information

| | | |
|--------------------------------------|--|---|
| Charity number | 303887 | |
| The Scout Association ('TSA') | | |
| Registration Number: | 10000102 | |
| Principal address | PACCAR Scout Camp Chalfont Heights Denham Lane Chalfont St Peter Bucks SL9 0QJ | |
| Trustees | | |
| Ex-officio | Chad Lake | (County Chair) |
| | Richard Williams | (County Commissioner) (until 24 September 2023) |
| | Cathy Muxlow | (County Lead Volunteer) (from 24 September 2023) |
| | David Carlen | (County Treasurer) |
| | Zachary Seddon Deane | (County Secretary) |
| | Claire Muxlow | (County Youth Commissioner) |
| Elected Members | Colin Allix | (until 24 September 2023) |
| | David Browning | (from 24 September 2023) |
| | Paul Catchpole | (from 24 September 2023) |
| | Paul Dickson | (from 24 September 2023) |
| | Leon Mielewczyk | |
| | Rishi Nayan-Varodaria | (until 24 September 2023) |
| | Christopher Nicholas | (from 24 September 2023) |
| | Alex Norori-McCormac | (until 24 September 2023) |
| | Philip Power | |
| Nominated Members | John Arnold | (Deputy Chair) |
| | Susan Chick | |
| | David Browning | (until 24 September 2023) |
| | Paul Dickson | (until 24 September 2023) |
| | Cathy Muxlow | (until 24 September 2023) |
| | Alkesh Shah | |
| | David Kitchen | |
| | Alex Norori-McCormac | (from 24 September 2023) |
| | Rishi Nayan-Varodaria | (from 24 September 2023) |
| Custodian Trustees | The Scout Association Trust Corporation Gilwell Park Bury Road Chingford London E4 7QW | |
| Auditor | Goldwins Limited 75 Maygrove Road West Hampstead London NW6 2EG | |

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 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

The Scout Association is completing transitioning several avenues including changing the title of Executive Committees to Trustee Boards as well as various role titles. In this report we have used the new titles.

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 2025 and beyond

Through the remainder of 2024 and beyond, we will continue to prepare more young people with skills for life, supported by amazing leaders delivering an inspiring programme. We aim to grow, particularly in new areas, whilst being shaped by young people and making positive impact in our communities. We will continue to drive progress as one of ten pilot Counties for The Scout Association's ongoing transition plans around volunteer journeys, digital transformation and more.

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

Identifiable Benefit

The way in which we help young people in their personal development and empowers them to make a positive contribution to society. This benefit is directly linked to the purpose of Scouts.

Public Benefit

Scouts is a national movement, open to young people aged 4–25 and adults who are willing to make the Scout Promise. People in areas of deprivation are able to benefit from our programme; while the County and the National Association charge a subscription to members, access to benefits aren't constrained by a member's ability to pay. Locally, there are arrangements to waive subscriptions and other costs for those who face financial hardship. Nationally, there are funds available for uniform and the cost of activities so that young people aren't excluded from Scouts on purely financial grounds.

Greater London Middlesex West County Scout Council

Trustees' report (Continued)

For the year ended 31 March 2024

County Lead Volunteer's Report - 2023/24

I am so proud to be supporting and leading Greater London Middlesex West (GLMW) Scouts. In my first year we have seen lots of change, from my title moving from County Commissioner to Lead Volunteer as part of the transformation changes led by The Scout Association, recruitment of Network Commissioners and the introduction of our first ever Squirrels event at the All-Sections weekend at PACCAR.

Our youth membership grew by 5% with numbers in younger sections far exceeding pre-pandemic figures. In fact, our Scout and Explorer figures are now the highest they have been since the age ranges changed in 2000. Our adult numbers declined this year thus the County are investing more resources into recruitment with the employment of a dynamic local team.

Our Team have also seen some changes: Thanks to those who have dedicated time and energy to roles they have moved on from, including Paul Catchpole in his ACC-Young Leader Role and Sarah Appleby as ACC-Beavers. We have grown the team to include Chip Nicholas and Andrew Laszcz as joint Network Commissioners/Leads. The media team has grown from sole Nisha Patel to include Chip, Claire Muxlow & Jocelyn Brennan, and their progress and enthusiasm has resulted in improved use of a variety of channels and media.

Our team's overall focus has been largely on transformation tasks as well as safety and ensuring we are fully Youth led.

Transition has meant a move from Appointment Committees to Warm Welcome Conversations and new role titles to better reflect our team working approach. We are in a great position to be ready to welcome the new digital tools and are already using team approaches in many areas. As 'Early Adopters' (1 of the 10 pilot Counties) we have helped to steer the changes and ensure clear understandings of the implications to the changes. A massive thank you to our transformation Lead, Sanjay Chandarana, for all he has done over a much longer period and through more complex situations than was expected when starting on this journey.

Our Training Team have helped 166 more wood badges to be achieved by our volunteers in the last year and continue to evolve with current needs and demands. Trustee development days have been rolled out across the County to support the change from Executive Committees to Trustee Boards. The team organised Mental Health first aid training, but due to unforeseen circumstances, this much requested and valued resource has had to be re-scheduled.

Our Programme teams have helped support and encourage great programmes for all sections, resulting in the achievement of many Top Awards across all sections. Our first Squirrel Acorn Awards were highly celebrated, as were our King Scout Awards, Gold Duke of Edinburgh Awards and Deputy Lieutenant's Awards. The team are invested to continue increasing the levels of attainment and welcome anyone wishing to be involved. Our Network Commissioners have begun leading from the front, engaging with members of each District to increase provision, understanding and county wide connections. Plans and events are now starting to come together.

International events included the Haarlem Jamborette and World Scout Jamboree, which although appearing in the press for a variety of reasons, developed our young people and adult supporters more than they could ever have imagined. Many have taken up new roles when they returned including a District Youth Lead, a District Lead and being active parts of our next expedition to Kandersteg International Scout Centre in the summer of 2025. We are privileged that so many of our members have the opportunity to explore and engage with our World and will continue to encourage safe exploration.

Greater London Middlesex West County Scout Council

Trustees' report (Continued)

For the year ended 31 March 2024

Our Activities Team have continued to provide a vast array of opportunities for learning and developing activity skillsets which often result in adult permits and therefore increased opportunities for young people to partake and develop in activities which leads to increased confidence and well-being as well as a love for the outdoors.

A massive thank you from me to all involved, for all the badges you have awarded, targets you have hung, cups of tea you have made, all the times you've washed the floors at our shared spaces, cut knees you have cleaned, tent pegs you have pulled or memos you have sent- you are part of the team and you are valued, as without the people, we are only a logo.

Cathy Muxlow

County Lead Volunteer

Date:

Greater London Middlesex West County Scout Council

Trustees' report (Continued)

For the year ended 31 March 2024

Board of Trustees - Chairman's Report - 2023/24

The County Trustee board is a team of volunteers who work together as charity trustees to make sure that Scouting in the County is run safely and legally. At the heart of our role is a focus on strategy performance and assurance. Members of the County Trustee Board act collectively as trustees of the charity and in the best interests of the charity's members.

Your County Trustee Board acts in the charities best interest, acting with reasonable care and skill and taking steps to be confident that GLMW is

- J Well managed
- J Carrying out its purposes for the public benefit
- J Complying with the governing document and the Law
- J Managing GLMWs resources responsibly
- J Is complaint with POR
- J That young people are meaningly involved in decision making
- J Maintains a Risk Register

The Board of Trustees has continued its work managing funds and resources and ensuring that we are in a good place supporting the County Lead Volunteer and the Team with future development. Both the Board and the various Sub-Committees have met on a regular basis maintaining our visibility, viability, credibility and good governance and I'm happy that we are in a good place going forward.

We take great care in ensuring that what we do is carefully calculated, the balance of reviewing funds, income and fixed costs, making savings and adjustments where possible has allowed us to maintain the status quo. The cost of living has been difficult to deal with, our robust reserves policy and management has for another year enabled us to continue with a realistic county membership fee.

During this year of transformation, the Board has adopted the new Charitable Regulations, held a number of workshops for both District and Group Trustees to expand compliance across the County.

Paccar Scout Camp at Chalfont Heights is an amazing place and fully operational. The climbing wall, caving complex and 3D swing, makes it a great resource for all our young people and is supporting our members and the education sector. Without doubt the site is the market leader. The Board, staff, gappers and volunteers do a fantastic job in operating this fantastic resource including the skill and careful management of its finances, operating and running amazing activities and caring for our customers. Watch out for some new developments which will improve our 'Complex' and bring it into the 21st century.

A huge amount of time and enthusiasm goes into achieving this and is all due to the management team and our magnificent 130 /140 volunteers achieve this. **Thank you all for your hard work.**

Your Board of Trustees continues to work with due diligence and a policy of good governance to support the County Lead Volunteer and the Team in meeting the responsibilities of their appointments and the development of Scouting within the County. The Board of Trustees has four sub-committees, Finance, Paccar Board, Risk Management and Appointments Advisory, these all report to the Board and comply with Governance Compliance Report. The Board of Trustees also supports and undertakes training in the responsibility of being a trustee and the mandatory E-learning. Next year will see the formation of another sub-committee – Funding - which will explore future ways for development within the County.

GLMW works hard to offer as many opportunities as possible for young people to enjoy Scouting and learning 'Skills for Life' and also support for all 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

Greater London Middlesex West County Scout Council

Trustees' report (Continued)

For the year ended 31 March 2024

young people take part in fun activities both indoors and outdoors. They learn by doing, sharing in spiritual reflection and by taking responsibility in making choices and undertaking new and exciting challenges all while living out the Scout Promise.

An interesting year with the promise for better things to come, though I expect there will be some interesting obstacles in that path. My thanks to all the members of the Board and Sub – Committees. You are all a great team to work with, you have huge passion, you embraced the challenges you don't take anything for granted and create stimulating debate. I feel proud to work with a wonderful bunch of friends and colleagues. Thank you so much.

Best wishes,

Chad Lake. Board of Trustees Chairman.

Date:

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 & King's 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 Board of Trustees 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. 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.

Greater London Middlesex West County Scout Council

Trustees' report (Continued)

For the year ended 31 March 2024

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 Board of Trustees 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.

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 body which supports and encourages the development of Scouting in the County, and comprises the voting members of the Charity. It includes all those with County roles, and representatives from the Scout Network, Scout Active Support Units, Districts and Groups within the County, among others.

The Scout County is led by the County Lead Volunteer and managed by the Board of Trustees. They are accountable to the County Scout Council for the satisfactory running of the County. The members of the Board of Trustees 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 Board of Trustees are responsible for approving the annual report & financial statements.

The County Scout Council receives the annual report and financial statements and elects members to certain positions on the Board of Trustees at their Annual General Meeting. A new process will be introduced at the next Annual General Meeting.

Greater London Middlesex West County Scout Council

Trustees' report (Continued)

For the year ended 31 March 2024

The Board of Trustees

As described previously, the County is managed by the Board of Trustees - 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 Board of Trustees 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 Board of Trustees 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, Richard Williams, has the right to attend meetings of the Board of Trustees. The County's Nominated Members (including the Youth Member) on the Council of The Scout Association are also invited to attend.

Membership

Up until now the Board of Trustees has four types of members:

- **Ex-Officio Members** - the County Lead Volunteer, 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 Lead Volunteer in consultation with the County Chair, whose numbers must not exceed the number of members elected by the County Scout Council.
- **Co-opted Members** - Persons co-opted annually by the Board of Trustees to provide specific expertise, whose numbers must not exceed the number of members elected by the County Scout Council.

The Board of Trustees will adopt the new recommended procedure for appointing trustees with effect from the next annual general meeting.

Responsibilities

The Board of Trustees exists to support the County Lead Volunteer 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 and 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.

Greater London Middlesex West County Scout Council

Trustees' report (Continued)

For the year ended 31 March 2024

Method of Operation

The Board of Trustees fulfils its obligations in various ways as set out in this report.

The Trustees normally meet 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 online 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, the Assistant County Treasurer, Leon Mielewczyk, assisted by the bookkeeper, Jan Vanderplank. The Board of Trustees 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 Board of Trustees 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.

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:

Independent Auditor's report

To the trustees of Greater London Middlesex West County Scout Council

Opinion

We have audited the financial statements of Greater London Middlesex West County Scout Council (the 'charity') for the year ended 31 March 2024 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 2024 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.

Independent Auditor's report

To the trustees of Greater London Middlesex West County Scout Council

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.

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.

Auditor's responsibilities for the audit of the financial statements

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.

Independent Auditor's report

To the trustees of Greater London Middlesex West County Scout Council

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.

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 auditor's 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.

Goldwins Ltd

**Chartered Accountants
Statutory Auditor**

75 Maygrove Road
West Hampstead
London NW6 2 EG

Goldwins Ltd 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
(incorporating an income and expenditure account)
For the year ended 31 March 2024

| | | Unrestricted Funds £ | Restricted Funds £ | 2024 Total Funds £ | Unrestricted Funds £ | Restricted Funds £ | 2023 Total Funds £ |
|---|------|----------------------------|--------------------------|-----------------------------|----------------------------|--------------------------|--------------------------|
| | Note | | | | | | |
| Income from: | | | | | | | |
| Grants, Donations and Legacies | 2 | 5,297 | 39,181 | 44,478 | 218,531 | 63,350 | 281,881 |
| Charitable activities | 3 | 769,046 | - | 769,046 | 836,639 | - | 836,639 |
| Investment income | | 9,049 | - | 9,049 | 18,710 | - | 18,710 |
| Total income | | 783,392 | 39,181 | 822,573 | 1,073,880 | 63,350 | 1,137,230 |
| Expenditure on: | | | | | | | |
| Charitable activities: | 4 | 798,399 | 43,981 | 842,380 | 814,847 | 50,048 | 864,895 |
| Total expenditure | | 798,399 | 43,981 | 842,380 | 814,847 | 50,048 | 864,895 |
| Net (expenditure)/ income for the year | | (15,007) | (4,800) | (19,807) | 259,033 | 13,302 | 272,335 |
| Transfers between funds | | - | - | - | - | - | - |
| Net movement in funds | | (15,007) | (4,800) | (19,807) | 259,033 | 13,302 | 272,335 |
| Reconciliation of funds: | | | | | | | |
| Total funds brought forward | | 2,154,426 | 24,453 | 2,178,879 | 1,895,393 | 11,151 | 1,906,544 |
| Total funds carried forward | | 2,139,419 | 19,653 | 2,159,072 | 2,154,426 | 24,453 | 2,178,879 |

All of the above results are derived from continuing activities.

There were no other recognised gains or losses other than those stated above.

The attached notes form part of these financial statements.

Greater London Middlesex West County Scout Council
Balance sheet
As at 31 March 2024

| | Note | 2024 £ | 2024 £ | 2023 £ | 2023 £ |
|--|------|------------------|------------------|------------------|------------------|
| Fixed assets: | | | | | |
| Tangible assets | 7 | | 1,564,308 | | 1,649,784 |
| Current assets: | | | | | |
| Stock | 8 | 6,731 | | 4,895 | |
| Debtors | 9 | 39,185 | | 301,357 | |
| Cash at bank and in hand | | 1,010,932 | | 906,569 | |
| | | <u>1,056,848</u> | | <u>1,212,821</u> | |
| Liabilities: | | | | | |
| Creditors: amounts falling due within one year | 10 | (462,084) | | (683,726) | |
| Net current assets | | | <u>594,764</u> | | <u>529,095</u> |
| Total net assets | | | <u>2,159,072</u> | | <u>2,178,879</u> |
| Funds | | | | | |
| | 12 | | | | |
| Restricted funds | | | 19,653 | | 24,453 |
| Unrestricted funds: | | | | | |
| Designated funds | | 1,564,308 | | 1,649,964 | |
| General funds | | <u>575,111</u> | | <u>504,462</u> | |
| Total unrestricted funds | | | <u>2,139,419</u> | | <u>2,154,426</u> |
| Total funds | | | <u>2,159,072</u> | | <u>2,178,879</u> |

The financial statements were approved by the Trustees on
and signed on their behalf by:

Chad Lake
County Chair

David Carlen

David Carlen
Treasurer

The attached notes form part of the financial statements.

Greater London Middlesex West County Scout Council
Statement of cash flows
For the year ended 31 March 2024

| | Note | 2024 £ | 2023 £ |
|---|----------------------------------|-------------------------|---------------------------------------|
| Cash flows from operating activities: | | | |
| Net cash provided by / (used in) operating activities | a | 126,194 | 465,256 |
| Cash flows from investing activities: | | | |
| Investment income received | 9,049 | 18,710 | |
| Purchase of tangible fixed assets | (30,880) | (262,570) | |
| Proceeds on disposal of tangible fixed assets | - | 273 | |
| Net cash used in investing activities | | (21,831) | (243,587) |
| Cash flows from financing activities: | | | |
| Repayments of borrowing | - | (9,119) | |
| Net cash used in financing activities | | - | (9,119) |
| Change in cash and cash equivalents in the year | | 104,363 | 212,550 |
| Cash and cash equivalents at the beginning of the year | | 906,569 | 694,019 |
| Cash and cash equivalents at the end of the year | b | 1,010,932 | 906,569 |
| a) Reconciliation of net income / (expenditure) to net cash flow from operating activities | | 2024 £ | 2023 £ |
| Net income for the reporting period (as per the statement of financial activities) | | (19,807) | 272,335 |
| Depreciation | | 116,356 | 104,643 |
| Investment income | | (9,049) | (18,710) |
| (Increase)/ decrease in stock | | (1,836) | 3,477 |
| Decrease / (Increase) in debtors | | 262,172 | (226,519) |
| (Decrease)/ increase in creditors | | (221,642) | 330,030 |
| Net cash provided by / (used in) operating activities | | 126,194 | 465,256 |
| b) Analysis of cash and cash equivalents | | | At 31 March 2024 £ |
| | At 1 April 2023 £ | Cash flows £ | Other changes £ |
| Cash at bank and in hand | 906,569 | 104,363 | - |
| Total cash and cash equivalents | 906,569 | 104,363 | - |

Greater London Middlesex West County Scout Council
Notes to the financial statements
For the year ended 31 March 2024

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 (GLMWCSC) 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 Income

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.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred. Income received in advance for the provision of specified service is deferred until the criteria for income recognition are met.

Greater London Middlesex West County Scout Council
Notes to the financial statements
For the year ended 31 March 2024

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.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

1.4 Fund accounting

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.

1.5 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 | Not depreciated |
| ~ Camp Site Improvements | 10% straight line as deemed to have a 10 year useful life |
| ~ Equipment | 20% per annum |
| ~ Computers | 20% per annum |

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.

Greater London Middlesex West County Scout Council
Notes to the financial statements
For the year ended 31 March 2024

1 Accounting policies (continued)

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.

1.8 Debtors

Trade and other debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any discounts due.

1.9 Cash at bank and in hand

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.

1.10 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any discounts due.

1.11 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.

1.12 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.

Greater London Middlesex West County Scout Council
Notes to the financial statements
For the year ended 31 March 2024

2 Income from Grants, donations and Legacies

| | Unrestricted Funds £ | Restricted Funds £ | 2024 Total Funds £ | 2023 Total Funds £ |
|-------------------------------|----------------------------|--------------------------|-----------------------------|-----------------------------|
| Donations Gifts and Legacies | 5,297 | - | 5,297 | 218,531 |
| Grants from charitable trusts | - | 39,181 | 39,181 | 63,350 |
| | <u>5,297</u> | <u>39,181</u> | <u>44,478</u> | <u>281,881</u> |

3 Income from charitable activities

| | Unrestricted Funds £ | Restricted Funds £ | 2024 Total Funds £ | 2023 Total Funds £ |
|------------------------------|----------------------------|--------------------------|-----------------------------|-----------------------------|
| Scouting activities & events | 2,500 | - | 2,500 | 12,991 |
| PACCAR Scout Camp | 662,733 | - | 662,733 | 751,908 |
| County Levy | 103,813 | - | 103,813 | 71,740 |
| Total | <u>769,046</u> | <u>-</u> | <u>769,046</u> | <u>836,639</u> |

4 Analysis of expenditure - current year

| | Charitable activities £ | Support costs £ | 2024 £ | 2023 £ |
|------------------------------|-------------------------------|-----------------------|----------------|----------------|
| Scouting activities & events | 5,562 | - | 5,562 | 3,859 |
| Training | 13,276 | - | 13,276 | 28,406 |
| PACCAR | 655,096 | - | 655,096 | 662,903 |
| Depreciation and impairment | 116,356 | - | 116,356 | 104,643 |
| Achievement awards | 43,981 | - | 43,981 | 50,048 |
| County Scout Council admin | - | 8,109 | 8,109 | 15,036 |
| | <u>834,271</u> | <u>8,109</u> | <u>842,380</u> | <u>864,895</u> |

Of the total expenditure, £798,399 (2022: £814,847) was unrestricted and £43,981 (2023: £50,048) was restricted. Included in County Scout Council admin are audit and accountancy fees of £7,500 (2023: £6,400).

Analysis of expenditure - prior year

| | Charitable activities £ | Support costs £ | 2023 £ |
|------------------------------|-------------------------------|-----------------------|----------------|
| Scouting activities & events | 3,859 | - | 3,859 |
| Training | 28,406 | - | 28,406 |
| PACCAR | 662,903 | - | 662,903 |
| Depreciation and impairment | 104,643 | - | 104,643 |
| Achievement awards | 50,048 | - | 50,048 |
| County Scout Council admin | - | 15,036 | 15,036 |
| | <u>849,859</u> | <u>15,036</u> | <u>864,895</u> |

Greater London Middlesex West County Scout Council
Notes to the financial statements
For the year ended 31 March 2024

5 Net income / (expenditure) for the year

| | | |
|--|-----------------------|----------------|
| This is stated after charging / (crediting): | 2024 | 2023 |
| | £ | £ |
| Depreciation | 116,356 | 104,643 |
| Auditor's remuneration: | | |
| Audit fees (excluding VAT) | 7,500 | 6,400 |
| | <u>116,356</u> | <u>104,643</u> |

6 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

| | | |
|------------------------------|-----------------------|----------------|
| Staff costs were as follows: | 2024 | 2023 |
| | £ | £ |
| Salaries and wages | 95,408 | 93,737 |
| Social security costs | 8,763 | 8,958 |
| Other pension costs | 3,540 | 3,455 |
| | <u>107,711</u> | <u>106,150</u> |

No employee received emoluments at a rate in excess of £60,000 during the year (2023: None).

All persons who are considered to be key management are volunteers and none of these individuals received any remuneration (2023: £Nil).

The charity trustees (or any persons connected with them) were not paid or received any other benefits from employment with the charity in the year (2023: £Nil). 3 trustees were reimbursed expenses incurred for printing, mileage, payroll licence package and subsistence totalling £783 (2023: 3 trustees were reimbursed expenses incurred for printing, mileage and subsistence totalling £190). No charity trustee received payment for professional or other services supplied to the charity (2023: £Nil).

Staff numbers

The average number of employees (head count based on number of staff employed) during the year was as follows:

| | | |
|-------------------|-------------------|----------|
| | 2024 | 2023 |
| | No. | No. |
| PACCAR Scout Camp | 3.5 | 4 |
| | <u>3.5</u> | <u>4</u> |

Greater London Middlesex West County Scout Council
Notes to the financial statements
For the year ended 31 March 2024

7 Tangible fixed assets

| | Freehold land £ | Camp Site Improvements £ | Equipment £ | Computers £ | Total £ |
|--------------------------|-----------------------|--------------------------------|----------------|----------------|------------------|
| Cost | | | | | |
| At the start of the year | 518,858 | 2,113,261 | 159,961 | 28,890 | 2,820,970 |
| Additions in year | - | 23,616 | 7,264 | - | 30,880 |
| Disposals in year | - | - | - | - | - |
| At the end of the year | 518,858 | 2,136,877 | 167,225 | 28,890 | 2,851,850 |
| Depreciation | | | | | |
| At the start of the year | - | 1,012,391 | 135,456 | 23,339 | 1,171,186 |
| Charge for the year | - | 105,189 | 10,019 | 1,148 | 116,356 |
| Eliminated on disposal | - | - | - | - | - |
| At the end of the year | - | 1,117,580 | 145,475 | 24,487 | 1,287,542 |
| Net book value | | | | | |
| At the end of the year | 518,858 | 1,019,297 | 21,750 | 4,403 | 1,564,308 |
| At the start of the year | 518,858 | 1,100,870 | 24,505 | 5,551 | 1,649,784 |

All of the above assets are used for charitable purposes.

8 Stock

| | 2024 £ | 2023 £ |
|-------------------------------------|--------------|-----------|
| Finished goods and goods for resale | 6,731 | 4,895 |
| | 6,731 | 4,895 |

9 Debtors: amounts falling due within one year

| | 2024 £ | 2023 £ |
|--------------------------------|---------------|-----------|
| Trade debtors | 28,694 | 7,337 |
| Other debtors | - | 2,819 |
| Prepayments and accrued income | 10,491 | 291,201 |
| | 39,185 | 301,357 |

Greater London Middlesex West County Scout Council
Notes to the financial statements
For the year ended 31 March 2024

10 Creditors: amounts falling due within one year

| | 2024 | 2023 |
|------------------------------|----------------|----------------|
| | £ | £ |
| Trade creditors | 25,412 | 18,335 |
| Taxation and social security | 3,159 | 9,597 |
| Other creditors | 61,395 | 60,000 |
| Accruals | 287,605 | 316,330 |
| Deferred income | 84,513 | 279,464 |
| | <u>462,084</u> | <u>683,726</u> |

At the year end £60,000 was held on behalf of Brent and Harrow Districts in respect of potential legal and other expenses included in the other creditors.

Deferred income

| | 2024 | 2023 |
|---------------------------------------|---------------|----------------|
| | £ | £ |
| Balance at the beginning of the year | 279,464 | 58,987 |
| Amount released to income in the year | (279,464) | (58,987) |
| Amount deferred in the year | 84,513 | 279,464 |
| Balance at the end of the year | <u>84,513</u> | <u>279,464</u> |

Deferred income comprises funds received in advance of activities and events in the 2024/25 financial year.

11 Analysis of net assets between funds- current year

| | Unrestricted Funds | Designated funds | Restricted Funds | Total funds |
|--|-----------------------|---------------------|---------------------|------------------|
| | £ | £ | £ | £ |
| Tangible fixed assets | - | 1,564,308 | - | 1,564,308 |
| Net current assets | 575,111 | - | 19,653 | 594,764 |
| Net assets at the end of the year | <u>575,111</u> | <u>1,564,308</u> | <u>19,653</u> | <u>2,159,072</u> |

Analysis of net assets between funds - prior year

| | Unrestricted Funds | Designated funds | Restricted Funds | Total funds |
|-----------------------------------|-----------------------|---------------------|---------------------|------------------|
| | £ | £ | £ | £ |
| Tangible fixed assets | - | 1,649,964 | - | 1,649,964 |
| Net current assets | 504,462 | - | 24,453 | 528,915 |
| Net assets at the end of the year | <u>504,462</u> | <u>1,649,964</u> | <u>24,453</u> | <u>2,178,879</u> |

Greater London Middlesex West County Scout Council
Notes to the financial statements
For the year ended 31 March 2024

12 Movements in funds- current year

| | At the start of the year £ | Incoming resources £ | Outgoing resources £ | Transfers £ | At the end of the year £ |
|---------------------------------------|----------------------------------|----------------------------|----------------------------|----------------|--------------------------------|
| Restricted funds: | | | | | |
| Jack Petchey Achievement Award Scheme | 24,453 | 39,181 | (43,981) | - | 19,653 |
| Total restricted funds | 24,453 | 39,181 | (43,981) | - | 19,653 |
| Unrestricted funds: | | | | | |
| Designated funds: | | | | | |
| Fixed Assets | 1,649,784 | 30,880 | (116,356) | - | 1,564,308 |
| Total designated funds | 1,649,784 | 30,880 | (116,356) | - | 1,564,308 |
| General funds | 504,642 | 752,512 | (682,043) | - | 575,111 |
| Total unrestricted funds | 2,154,426 | 783,392 | (798,399) | - | 2,139,419 |
| Total funds | 2,178,879 | 822,573 | (842,380) | - | 2,159,072 |

Purposes of restricted funds:

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 £300 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.

Greater London Middlesex West County Scout Council
Notes to the financial statements
For the year ended 31 March 2024

Movements in funds- prior year

| | At the start of the year £ | Incoming resources & gains £ | Outgoing resources & losses £ | Transfers £ | At the end of the year £ |
|------------------------------------|----------------------------------|---------------------------------------|--|----------------|--------------------------------|
| Restricted funds: | | | | | |
| Jack Petchey Achievement Award Scl | 11,151 | 63,350 | (50,048) | - | 24,453 |
| Total restricted funds | 11,151 | 63,350 | (50,048) | - | 24,453 |
| Unrestricted funds: | | | | | |
| Designated funds: | | | | | |
| Fixed Assets | 1,492,130 | 242,381 | (84,547) | - | 1,649,964 |
| | 1,492,130 | 242,381 | (84,547) | - | 1,649,964 |
| General funds | 403,263 | 831,499 | (730,300) | - | 504,462 |
| Total unrestricted funds | 1,895,393 | 1,073,880 | (814,847) | - | 2,154,426 |
| Total funds | 1,906,544 | 1,137,230 | (864,895) | - | 2,178,879 |

14 Related party transactions

There are no related party transactions during the year, other than those mentioned in note 6.