Charity registration number 303887

GREATER LONDON MIDDLESEX WEST COUNTY SCOUT COUNCIL

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

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
Ex-officio	Chad Lake (County Chair) Cathy Muxlow (County Lead Volunteer) David Carlen (County Treasurer) Claire Muxlow (County Youth Lead)
Trustees	John Arnold (Deputy Chair) David Browning Susan Chick Paul Dickson Leon Mielewczyk (Until 28 September 2025) Christopher Nicholas Alex Norori-McCormac Philip Power Alkesh Shah
Co-opted	Leon Mielewczyk (From 28 September 2025)
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

Contents

	Page
Trustees' report	1 - 8
Independent auditor's report	9 - 11
Statement of financial activities	12
Balance sheet	13
Statement of cash flows	14
Notes to the financial statements	15 - 21

Greater London Middlesex West County Scout Council

Trustees' report

For the year ended 31 March 2026

The trustees present their annual report and financial statements for the year ended 31 March 2026.

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 2035
Our work is strongly guided by the Association's Strategy, which focuses on what we do best: giving young people a place to belong and the skills they need to thrive. The Strategy was shaped through consultation with young people, ensuring their voices were heard.

Young people need our support to navigate an unpredictable future with confidence. We must help them prepare for a world shaped by less stable geopolitics and rapid technological change, including AI. More than ever, they need the courage to learn, adapt and respond when circumstances change.

Giving young people **a place to belong** is central to what we do, and we achieve this through our programme, strong volunteering and effective support.

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.

County Lead Volunteer's Report – 2025/26

Here in Greater London Middlesex West (GLMW) Scouts, we continue to thrive through amazing adventures, safe activities, and well-trained, well-supported volunteers, while ensuring that everyone is welcome.

Similar to overall UK membership numbers, but better than the national average, our youth membership showed a small decline by 1.7%, but with good growth in Squirrels, Scouts and Explorers. We are now delivering Scouting to just under **8,000 young people** across GLMW with our total membership **continuing in excess of 10,000 members.**

This is only possible because of our incredible volunteers. We have seen a **continued growth in adult volunteers**, and we are deeply grateful for everything they do. Scouting simply could not happen without them. Much of this growth can be attributed to the amazing work of our Group and District teams, supported by our Growth & Development Team: **Paul Dickson, Vania Malaj, Helen Wharton**, and of course the driving force behind it all, **Karen Tempest**. Thank you all for your commitment to helping more young people access Scouting.

Waiting lists across the County remain at almost **2,200 young people**, demonstrating that there is still much to do to ensure every young person who wishes to participate can access the unique opportunities Scouting offers within our diverse communities.

I would also like to thank our County Trustees, District Trustees and Group Trustees who provide the governance, oversight and support that enables Scouting to operate safely and effectively across the County.

Our attainment of Top Awards across all sections has increased thanks to dedicated focus and the drive of our **Top Awards Coordinator, Georgie Horwich**. Supported by **Sandra Burke, County Cub Lead**, and **Chris Bryenton, PACCAR Manager**, our long-awaited **Top Awards Day** is set to be a standout event in July. This year we have seen more **King's Scout Awards** and **Scout of the World Awards (SOWA)** presented than in the previous three years combined. Well done to everyone involved. The team is keen to recruit County Section Leads for the other aged sections to further increase their impact and support even more young people in achieving these prestigious awards.

We have also seen increased engagement with the **Duke of Edinburgh's Award**, giving even more young people opportunities to develop skills, enjoy regular physical activity, serve their communities and challenge themselves through expedition experiences. **Geoff Vanderplank, Diogene De Souza, Andrew Furnell, Matt Lee, Graham Drabble, Alan Shepard** and the team provide outstanding opportunities and encouragement for the Expedition sections of Silver & Gold DofE in the County, complimenting the Harrow, REN and Greenford & District provisions. Having joined the team, I invite others to come and see what they do so well.

PACCAR, our much-loved campsite, continues to thrive under the leadership of **Chris Bryenton, Amanda Garrett, Graham Plant, Andrew Griffiths and John Arnold**. The site welcomes more than **40,000 young people** each year from Scouts, schools and other youth organisations. Every visitor, whether young or young at heart, leaves with stories of adventure, discovery and friendship.

Our Volunteer Development provision has also seen significant change this year. **Philip Power** and **Terry Kingham** formally handed over their responsibilities to **Trevor Golder**, who now leads training delivery, and **Jane Sanguy**, who supports Volunteer Development Teams across the County. Meanwhile, **Ian Chick** continues to lead our First Response Team, providing a wide range of training opportunities for volunteers across the Region. Our Awards Team has continued its vital work, supporting the submission and approval of numerous awards recognising outstanding service.

We are also grateful to employers who continue to support Scouting through volunteer leave schemes, enabling many of our volunteers to contribute even more to the delivery of activities and events. We saw a direct example of this at the Ealing & Hanwell's District Cub Camporee, where a team of volunteers supported the event during what would normally have been their working week. Although not regularly involved in Scouting, their contribution was hugely appreciated by the leaders and young leaders delivering the camp.

This year also saw **Sanjay Chandarana** complete his role as County Support Lead. We thank him for everything he has contributed in this role and as County International Lead. The County Support Lead position is currently vacant. The role oversees and supports a wide range of teams, including International Scouting, Waxwell Crew, Fundraising,

Permit Assessors and Advisers, and many more. It is an exciting opportunity that could be undertaken by an individual volunteer or a small team.

In the spring, our new International Lead, **Gillan Barnard**, began recruiting leaders for our next international experiences. I am grateful that Gillan shared my vision of broadening our offer to include a UK-based Jamboree alongside both the **World Scout Jamboree in Poland** and the **Haarlem Jamborette in the Netherlands**.

Once appointed, the three leadership teams worked together to deliver a combined selection process for young participants. From **189 applicants**, places were offered to **36 participants for the World Scout Jamboree**, **50 for the Haarlem Jamborette**, and **26 for CamJam in Cambridgeshire**. Several pre-events have already taken place, allowing units to get to know one another ahead of their adventures in the summer of 2027. My thanks go to everyone involved and to the many volunteers who supported the selection weekends.

We also had an amazing team who led our expedition to the **Kandersteg International Scout Centre (KISC)** in Switzerland, where almost **600 people** experienced adventure in the mountains, met Scouts from around the world, and challenged themselves in ways that built confidence, resilience and new skills over a 2-week period. The youngest member of the contingent was just four months old, helping his dad with food orders for all 550+ people while stealing the hearts of the entire team. The success of the KISC expedition has already sparked conversations about future international opportunities. Thank you to all who were involved at every level of the event.

Our **District Lead Volunteers (DLVs)** continue to guide and lead our eight Districts with passion and purpose. We thank **Mike Harrison** for his eight years of leadership, first with Hayes and Harlington District and then in leading the formation and development of **Hillingdon West District** following its merger with Uxbridge. We also welcome **Georgia Milgrave**, whom Mike is currently mentoring as the new District Lead Volunteer for Hillingdon West.

Our County and District Youth Leads continue to champion Youth-Shaped Scouting across GLMW, with young people increasingly influencing programmes, events and decisions at every level. Whether through Youth Leads direct involvement, event planning or section forums, their voices continue to shape our future. Thank you to the ongoing efforts of **Claire Muxlow, Viya Shah, Lauren Mills, Jenna Chick, Georgie Horwich, Harvey O'Rourke, Kyle Fawcettball, Nikhil-Manav Varodaria, Lewis Fitch, Amber Meyrick, Maudie Blackie-Kelly** and **Wynsee Lau**.

Our Safeguarding Lead, **Alison Oakley**, continues tirelessly to support and guide all aspects of safeguarding across the County. She ensures that volunteers with questions or concerns have a knowledgeable, approachable and supportive person to contact. Alison's expertise, experience and commitment are hugely valued by us all.

Many members of the extended County team attended the **Regional Activity Conference** in March 2026. The event focused on safety in activities, emerging best practice, future ways of working and the continued development of the adventurous activity permit scheme. Discussions included activity centres across the Region as well as exciting opportunities for adventurous activities. Inspirational presentations from **Chief Scout Dwayne Fields** and **England Lead Volunteer Liz Henderson**, among others, have already encouraged the development of more adventurous opportunities across GLMW.

The Region has also launched **The London Award** and the **London Liveries Affiliation Programme**, both of which many of our Sections have already begun engaging with. We are excited to see these opportunities develop and the benefits they will bring to our young people.

As the national vision of **Skills for Life** draws to a close, our members have actively contributed ideas and feedback about what should come next. The new **Place to Belong** strategy seeks to build on the progress made through transformation, strengthen volunteer capacity through team-based approaches, further improve youth inclusion and empowerment, and continue prioritising safe, adventurous experiences through an exciting and relevant programme.

The concept of a "Place to Belong" sits at the heart of this vision. In a world where loneliness and social isolation continue to grow, Scouting provides a safe space beyond home and school where young people can be themselves, make lasting friendships and feel valued as part of a community.

Here in GLMW, I am confident that we provide exactly that environment. We are a place where people feel supported, valued and able to contribute positively to society. Together, we continue to develop our people, strengthen our communities and deliver outstanding Scouting experiences safely to all.
Finally, thank you to every volunteer across GLMW. Whether you are a leader, trustee, occasional helper, parent, carer, minibus driver, tea maker, camp cook, administrator or fundraiser, you all play a vital role in making Scouting happen.

You make the real impact. You are the real heroes.

Cathy Muxlow

County Lead Volunteer

Date:

Board of Trustees - Chairman's Report – 2025/26

Your County Trustee Board Is the team of volunteers who work together as charity trustees to make sure that scouting in Greater London, Middlesex West 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. The Trustees are responsible for preparing the annual report and financial statements in accordance with the Charities Act in the United Kingdom and generally accepted accountancy practise. (GAAP)

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

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

The Board of Trustees has continued its responsibilities in managing funds and resources, as well as supporting the County Lead Volunteer and the Team in future development. Both the Board and the various Sub-Teams have held regular meetings to maintain visibility, viability, credibility, and governance, and current progress indicates the organisation is positioned for future operations.

We regularly review and adjust our finances to ensure stability. Despite cost-of-living challenges, our strong reserves policy has allowed us to continue maintaining a reasonable county membership fee for another year.
The transformation period has concluded, and the Board, working with District Trustees, has implemented the new charitable regulations. Further work is now needed to support groups across the County that find it difficult to recruit and maintain effective Boards of Trustees.

Now that 'Transformation' is complete I'm not sure some of the new measures have made it easier for those who manage Scouting and consequently it is becoming more difficult to recruit managers for Groups and Districts and County in these roles. It has become very professional and while this is not a bad thing some feel the fun has gone?
Paccar Scout Camp at Chalfont Heights is fully operational and offers many activities The site supports youth, members, and the education sector, and is one of the market leaders. The Board, Staff, Gappers, and Volunteers manage finances and activities efficiently, and provide quality service. Upcoming developments will further modernize the Complex Area.

This success is thanks to our management team and 130/140 dedicated volunteers. **Thank you all for your hard work**.

The Board of Trustees remains committed to due diligence and strong governance, supporting the County Lead Volunteer and the wider team in carrying out their roles and developing Scouting across the County. The Board works through four sub-teams: Finance, Paccar Board, Risk Management, and Development. Each is chaired by a GLMW trustee and includes members with relevant skills and experience. The sub-teams report directly to the Board and follow the Governance Compliance Report. The Board also priorities trustee training and mandatory e-learning to help fulfil its responsibilities. Looking ahead, funding and sponsorship opportunities may be explored to help keep membership fees at reasonable levels.

GLMW helps young people to develop Scouting skills and assists adult volunteers. Scouting promotes growth, teamwork, and responsibility through various activities and the Scout Promise.
This year held promise and challenges, but I am grateful to the Board and Sub-Team members for your passion, teamwork, and thoughtful discussions. It's a privilege to work with such dedicated colleagues, **thank you all so much, it's a pleasure working with you all.**

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 £175,000.

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 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 their units 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, 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.

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". Within the adult training programme is a formal training module for new trustees but the Board of Trustees has also rolled this 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
The Board of Trustees has three types of members:
- **Ex-Officio Members** - the County Lead Volunteer, County Chair, County Treasurer and County Youth Lead are automatically members of the Committee and Charity Trustees by virtue of their respective appointments.
- **Members** - A maximum of twelve members of the County Scout Council are elected annually at the Annual General Meeting of the 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.

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 other Sub-Committees and their Chairmen as the Committee may require;
- Attending to County administration, including 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 Board of Trustees fulfils its obligations in various ways as set out in this report.

The Trustees normally meet five 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, Helen Goldsmith. 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 development.

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 2026 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 2026 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 2026

	Note	Unrestricted Funds £	Restricted Funds £	2026 Total Funds £	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £
Income from:							
Grants,Donations and Legacies	2	**5,583**	**59,966**	**65,549**	13,498	56,160	69,658
Charitable activities	3	**947,545**	**-**	**947,545**	877,024	-	877,024
Investment income		**14,823**	**-**	**14,823**	13,710	-	13,710
Total income		**967,951**	**59,966**	**1,027,917**	904,232	56,160	960,392
Expenditure on:							
Charitable activities:	4	**944,849**	**52,019**	**996,868**	832,833	48,560	881,393
Total expenditure		**944,849**	**52,019**	**996,868**	832,833	48,560	881,393
Net (expenditure)/ income for the year		**23,102**	**7,947**	**31,049**	71,399	7,600	78,999
Transfers between funds		**-**	**-**	**-**	-	-	-
Net movement in funds		**23,102**	**7,947**	**31,049**	71,399	7,600	78,999
Reconciliation of funds:							
Total funds brought forward		**2,210,818**	**27,253**	**2,238,071**	2,139,419	19,653	2,159,072
Total funds carried forward		**2,233,920**	**35,200**	**2,269,120**	2,210,818	27,253	2,238,071

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 2026

	Note	2026 £	2026 £	2025 £	2025 £
Fixed assets:					
Tangible assets	**7**		**1,519,370**		1,573,638
Current assets:					
Stock	**8**	**18,593**		9,946	
Debtors	**9**	**62,071**		43,754	
Cash at bank and in hand		**1,231,226**		1,536,917	
		1,311,890		1,590,617	
Liabilities:					
Creditors: amounts falling due within one year	**10**	**(562,140)**		(926,184)	
Net current assets			**749,750**		664,433
Total net assets			**2,269,120**		2,238,071
Funds	**12**				
Restricted funds			**35,200**		27,253
Unrestricted funds:					
Designated funds		**1,519,370**		1,573,638	
General funds		**714,550**		637,180	
Total unrestricted funds			**2,233,920**		2,210,818
Total funds			**2,269,120**		2,238,071

The financial statements were approved by the Trustees on ----------

and signed on their behalf by:

Chad Lake
County Chair

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 2026

	Note	2026 £	2025 £
Cash flows from operating activities:			
Net cash provided by / (used in) operating activities	**a**	**(243,906)**	646,645
Cash flows from investing activities:			
Investment income received		14,823	13,710
Purchase of tangible fixed assets		(76,608)	(136,770)
Proceeds on disposal of tangible fixed assets		-	2,400
Net cash used in investing activities		**(61,785)**	(120,660)
Cash flows from financing activities:			
Repayments of borrowing		-	-
Net cash used in financing activities		**-**	-
Change in cash and cash equivalents in the year		**(305,691)**	525,985
Cash and cash equivalents at the beginning of the year		1,536,917	1,010,932
Cash and cash equivalents at the end of the year	**b**	**1,231,226**	1,536,917

a) Reconciliation of net income / (expenditure) to net cash flow from operating activities

	2026 £	2025 £
Net income for the reporting period (as per the statement of financial activities)	**31,049**	78,999
Depreciation	**130,876**	125,040
Investment income	**(14,823)**	(13,710)
(Increase)/ decrease in stock	**(8,647)**	(3,215)
Decrease / (Increase) in debtors	**(18,317)**	(4,569)
(Decrease)/ increase in creditors	**(364,044)**	464,100
Net cash provided by / (used in) operating activities	**(243,906)**	646,645

b) Analysis of cash and cash equivalents

	At 1 April 2025 £	Cash flows £	Other changes £	At 31 March 2026 £
Cash at bank and in hand	**1,536,917**	**(305,691)**	**-**	**1,231,226**
Total cash and cash equivalents	**1,536,917**	**(305,691)**	**-**	**1,231,226**

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.

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.

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.

2 Income from Grants, donations and Legacies

	Unrestricted Funds	Restricted Funds	2026 Total Funds	2025 Total Funds
	£	£	£	£
Donations Gifts and Legacies	**5,583**	**10,000**	**15,583**	13,498
Grants from charitable trusts	**-**	**49,966**	**49,966**	56,160
	5,583	**59,966**	**65,549**	**69,658**

3 Income from charitable activities

	Unrestricted Funds	Restricted Funds	2026 Total Funds	2025 Total Funds
	£	£	£	£
Scouting Activities	**30,070**	**-**	**30,070**	32,242
PACCAR Scout Camp	**822,688**	**-**	**822,688**	749,862
County Levy	**94,733**	**-**	**94,733**	94,046
Misc. Income	**54**	**-**	**54**	873
Total	**947,545**	**-**	**947,545**	877,024

4 Analysis of expenditure - current year

	Charitable activities	Support costs	2026	2025
	£	£	£	£
Training	4,239	-	**4,239**	8,000
PACCAR	738,493	-	**738,493**	663,947
Depreciation and impairment	130,876	-	**130,876**	125,040
Achievement awards	52,766	-	**52,766**	48,560
County Scout Council admin	-	70,494	**70,494**	35,846
	926,374	**70,494**	**996,868**	881,393

Of the total expenditure, £944,849 (2025: £832,833) was unrestricted and £52,019 (2025: £48,560) was restricted. Included in County Scout Council admin are audit and accountancy fees of £9,000 incl. VAT.

Analysis of expenditure - prior year

	Charitable activities	Support costs	2025
	£	£	£
Training	8,000	-	8,000
PACCAR	663,947	-	663,947
Depreciation and impairment	125,040	-	125,040
Achievement awards	48,560	-	48,560
County Scout Council admin	-	35,846	35,846
	845,547	**35,846**	881,393

5 Net income / (expenditure) for the year

This is stated after charging / (crediting):	**2026**	2025
	£	£
Depreciation	**130,876**	125,040
Auditor's remuneration:		
Audit fees (excluding VAT)	**7,500**	7,500

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

Staff costs were as follows:	**2026**	2025
	£	£
Salaries and wages	**173,398**	130,670
Social security costs	**11,038**	12,036
Other pension costs	**7,951**	4,620
	192,387	147,326

No employee received emoluments at a rate in excess of £60,000 during the year (2025: None).

All persons who are considered to be key management are volunteers and none of these individuals received any remuneration (2025: £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 (2025: £Nil). 3 trustees were reimbursed expenses incurred for printing, mileage, payroll licence package, equipments and subsistence totalling £42,523.
Included within the above amount, John Arnold, in his capacity as trustee and Chairman of PACCAR Scout Camp, was reimbursed £41,226 in respect of purchases made on behalf of the campsite. No reimbursement was claimed in respect of personal expenses incurred in his role. All reimbursements were supported by receipts and authorised by two signatories other than the claimant.

No charity trustee received payment for professional or other services supplied to the charity (2025: £Nil).

Staff numbers

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

	2026	2025
	No.	No.
PACCAR Scout Camp	**3.8**	3.1
GLMW County	**1.4**	1.0
	5.2	4.1

7 Tangible fixed assets

	Freehold land	**Camp Site Improvements**	**Equipment**	**Computers**	**Total**
	£	**£**	**£**	**£**	**£**
Cost					
At the start of the year	518,858	2,211,059	218,920	33,783	**2,982,620**
Additions in year	-	8,290	68,318	-	**76,608**
Disposals in year	-	-	-	-	-
At the end of the year	**518,858**	**2,219,349**	**287,238**	**33,783**	**3,059,228**
Depreciation					
At the start of the year	-	1,220,136	162,232	26,614	**1,408,982**
Charge for the year	-	95,920	32,829	2,127	**130,876**
Eliminated on disposal	-	-	-	-	-
At the end of the year	**-**	**1,316,056**	**195,061**	**28,741**	**1,539,858**
Net book value					
At the end of the year	**518,858**	**903,293**	**92,177**	**5,042**	**1,519,370**
At the start of the year	518,858	990,923	56,688	7,169	1,573,638

All of the above assets are used for charitable purposes.

8 Stock

	2026	2025
	£	£
Finished goods and goods for resale	**18,593**	9,946
	18,593	9,946

9 Debtors: amounts falling due within one year

	2026	2025
	£	£
Trade debtors	**711**	18,923
Other debtors	**427**	-
Prepayments and accrued income	**60,933**	24,831
	62,071	43,754

10 Creditors: amounts falling due within one year

	2026	2025
	£	£
Trade creditors	**39,262**	38,522
Taxation, social security and pension	**7,188**	4,138
Other creditors	**60,000**	66,238
Accruals	**250,197**	715,417
Deferred income	**205,493**	101,869
	562,140	926,184

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

	2026	2025
	£	£
Balance at the beginning of the year	**101,869**	84,513
Amount released to income in the year	**(101,869)**	(84,513)
Amount deferred in the year	**205,493**	101,869
Balance at the end of the year	**205,493**	101,869

Deferred income comprises funds received in advance of activities and events in the 2026/27 financial year.

11 Analysis of net assets between funds- current year

	Unrestricted Funds	Designated funds	Restricted Funds	Total funds
	£	£	£	£
Tangible fixed assets	**-**	**1,519,370**	**-**	**1,519,370**
Net current assets	**714,550**	**-**	**35,200**	**749,750**
Net assets at the end of the year	**714,550**	**1,519,370**	**35,200**	**2,269,120**

Analysis of net assets between funds - prior year

	Unrestricted Funds	Designated funds	Restricted Funds	Total funds
	£	£	£	£
Tangible fixed assets	**-**	1,564,308	-	1,564,308
Net current assets	646,510	-	27,253	673,763
Net assets at the end of the year	646,510	1,564,308	27,253	2,238,071

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	**27,253**	**49,966**	**(52,019)**	**-**	**25,200**
Aeroball Installation Project	**-**	**10,000**	**-**	**-**	**10,000**
Total restricted funds	**27,253**	**59,966**	**(52,019)**	**-**	**35,200**
Unrestricted funds:					
Designated funds:					
Fixed Assets	**1,573,638**	**76,608**	**(130,876)**	**-**	**1,519,370**
Total designated funds	**1,573,638**	**76,608**	**(130,876)**	**-**	**1,519,370**
General funds	**637,180**	**891,343**	**(813,973)**	**-**	**714,550**
Total unrestricted funds	**2,210,818**	**967,951**	**(944,849)**	**-**	**2,233,920**
Total funds	**2,238,071**	**1,027,917**	**(996,868)**	**-**	**2,269,120**

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. There is also a separate award scheme for adult leaders.

Aeroball Installation Fund

This restricted fund represents a donation received specifically for the purchase and installation of Aeroball equipment at the campsite. Once a suitable area of ground has been prepared, the equipment will be installed. The fund will be fully utilised once the installation project has been completed.

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 Sc	19,653	56,160	(48,560)	-	27,253
Total restricted funds	19,653	56,160	(48,560)	-	27,253
Unrestricted funds:					
Designated funds:					
Fixed Assets	1,564,308	130,770	(121,440)	-	1,573,638
	1,564,308	130,770	(121,440)	-	1,573,638
General funds	575,111	773,462	(711,393)	-	637,180
Total unrestricted funds	2,139,419	904,232	(832,833)	-	2,210,818
Total funds	2,159,072	960,392	(881,393)	-	2,238,071

14 Related party transactions

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