

Section B**Structure, governance and management**

Description of the charity's trusts

The District's governing documents are those of the Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and The Policy, Organisation and Rules of The Scout Association.

The District is a trust established under its rules which are common to all Scouts.

The Trustees are appointed in accordance with the Policy, Organisation and Rules of The Scout Association.

The District is managed by the District Trustee Board, the members of which are the 'Charity Trustees' of the Scout District which is an educational charity. As charity trustees they are responsible for complying with legislation applicable to charities. This includes the registration, keeping proper accounts and making returns to the Charity Commission as appropriate.

The Trustee Board consists of the Chair, Treasurer and 7 Trustees (including 2 Ex Officio Trustees, and 2 co-opted Trustees) and meets every 3 months.

Members of the Trustee Board complete Being a Scouts Trustee learning within the first 6 months of joining the Board.

This District Trustee Board exists to make sure the charity is well-managed, risks are assessed and mitigated, buildings and equipment are in good working order, and everyone follows legal requirements and the organisation's policies and rules. Their support helps other volunteers run high-quality and safe programmes that gives young people skills for life.

Section B**Structure, governance and management (continued)****Risk and Internal Control (Specimen 1)**

The District Trustee Board has identified the major risks to which they believe the District is exposed, these have been reviewed and systems have been established to mitigate against them. The main areas of concern that have been identified are:

Damage to Woodhall Campsite, property and equipment.

The District would request the use of buildings, property and equipment from neighbouring organisations such as the church, community centre and other Scout Groups. Similar reciprocal arrangements exist with these organisations. The District has sufficient buildings and contents insurance in place to mitigate against permanent loss.

Injury to leaders, helpers, supporters and members. The District through the capitation fees contributes to the Scout Associations national accident insurance policy. Risk Assessments are undertaken before all activities.

Reduced income from fund raising. The District is primarily reliant upon income from subscriptions and fundraising. The District does hold a reserve to ensure the continuity of activities should there be a major reduction in income. The Board could increase different fund-raising events to improve income.

Section C	Objectives and activities
	<p>The Purpose of Scouting Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.</p> <p>The Values of Scouting As Scouts we are guided by these values: Integrity - We act with integrity; we are honest, trustworthy and loyal. Respect - We have self-respect and respect for others. Care - We support others and take care of the world in which we live. Belief - We explore our faiths, beliefs and attitudes. Co-operation - We make a positive difference; we co-operate with others and make friends.</p> <p>The Scout Method Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting and: - enjoy what they are doing and have fun - take part in activities indoors and outdoors - learn by doing - share in spiritual reflection - take responsibility and make choices - undertake new and challenging activities - make and live by their Promise.</p>

Public benefit statement

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

Section D Achievements and performance

Summary of the main achievements of the charity during the year

Activities that have taken place this year include – May Annual District Camp, District Record Breakers - Cubs, District 5 a side Campfire Challenge, Beavers Day Trips, Beaver Santa Sleepover, St George's Day Celebration, Annual Carol Service, Patrol Leader and APL Camp

Section E Financial Review

Quantify and explain any designations

Reserves Policy
The Group's policy on reserves is to hold sufficient resources to continue the charitable activities of the group should income and fundraising activities fall short. The Group Trustee Board considers that the group should hold a sum equivalent to 12 months running costs, circa £21k.

The Group held reserves of approximately £49,700 against this at year end. This is above the level required for operating expenses. However this can be explained by the fact that monies are needed to urgently bring the Woodhall Campsite up to new required Scouting standards

Details of any funds materially in deficit (circumstances plus steps to eliminate)

NONE

Further financial review details (optional information)

The District Trustee Board regularly monitors the levels of bank balances and the interest rates received to ensure the District obtains maximum value and income from its banking arrangements. Occasionally this may involve using an account that requires a period of notice before funds may be withdrawn, before doing so the Group Trustee Board considers the cash flow requirements.

Section F Other Optional Information

Section G Declaration

The trustees declare that they have approved the trustees' report above

Signed on behalf of the charity's trustees

Signature(s)

Full name(s)

Charity (r)

Date

Receipts to 31st December 2024

	2024	2023
	Current Year	Previous Year
MEMBERSHIP SUBSCRIPTIONS		
Subscriptions Received to date	23373.00	24522.00
Less Paid to County	0.00	0.00
	<u>23373.00</u>	<u>24522.00</u>
INVESTMENT INCOME RECEIVED		
Bank Interest	0.00	0.00
Scout Assoc'n Short Term Investment Service	0.00	0.00
	<u>0.00</u>	<u>0.00</u>
OTHER INCOME		
Woodhall Campsite	3768.95	1746.50
	<u>3768.95</u>	<u>1746.50</u>
SECTION INCOME		
Squirrels	0.00	0.00
Beavers	870.00	1460.00
Cubs	0.00	55.00
Scouts	2637.00	1987.00
Explorers	84.00	5030.00
Network	0.00	0.00
	<u>3591.00</u>	<u>8532.00</u>
SUNDRY RECEIPTS		
Unknown Receipt	0.00	368.25
Loan Repayment 2nd Boston	0.00	252.00
2nd Boston Bus repayments	1950.00	1050.00
Donations/ Grants Received	1061.00	500.00
Contra 5th Boston payment	0.00	725.00
Badges	151.90	232.70
Generator Sale	400.00	0.00
10th Boston Bequest	0.00	5000.00
OTHER RECEIPTS	<u>3562.90</u>	<u>8127.95</u>
HSBC Income	0.00	27.62
Interest	0.00	0.00
SA Charity Deposit Account	0.00	500.00
TOTAL RECEIPTS FOR THE YEAR	<u><u>34295.85</u></u>	<u><u>43456.07</u></u>

Payments up to 31st December 2024

	<u>2024</u>	<u>2023.00</u>
	<u>This Year</u>	<u>Last Year</u>
MEMBERSHIP FEES PAID	22229.00	22231.00
WOODHALL EXPENSES		
Rent	100.00	100.00
Rates	69.99	42.57
Light, Heat & Water	180.25	192.04
Insurance	1001.81	0.00
Repairs & Renewals	3628.05	2329.44
	<u>4980.10</u>	<u>2664.05</u>
SECTION EXPENSES		
Squirrels	0.00	72.00
Beavers	469.12	452.99
Cubs	160.00	542.36
Scouts	2187.54	422.16
Explorers	250.00	2600.90
Network	0.00	0.00
	<u>3066.66</u>	<u>4090.41</u>
TRAINING	22.50	640.00
	<u>22.50</u>	<u>640.00</u>
TRUSTEES/ADMIN CHARGES	1285.75	2559.78
OTHER EXPENSES		
Badges	714.54	398.44
Scout Equipment & Renewals	0.00	0.00
Donations	1400.00	0.00
Bequest Tfr to 10th Boston	0.00	5000.00
Development	213.20	0.00
Sundry Expenses	0.00	156.00
	<u>2327.74</u>	<u>5554.44</u>
Equal Cards Payments	710.63	5742.01
OTHER EXPENDITURE - Minibus	0.00	3000.00
	<u>0.00</u>	<u>0.00</u>
TOTAL PAYMENTS FOR THE YEAR	<u>34622.38</u>	<u>46481.69</u>

Boston District Scout Association

<u>Receipts & Payments Account Summary up to 31st December</u> <u>2024</u>	<u>2024</u> Current Year	<u>2023</u> Previous Year
	£	£
Total receipts to date	34387.87	43654.18
Total payments to date	<u>34622.38</u>	<u>46531.69</u>
Net receipts to date	£ -234.51	£ -2877.51
Cash, bank and similar funds brought forward	£ <u>49023.39</u>	£ <u>51900.90</u>
Cash, bank and similar funds carried forward	£ <u>48788.88</u>	£ <u>49023.39</u>
Lloyds Bank Account	27190.65	27517.18
Virgin Money CharitySavings Account	£ 21598.23	21506.21
HSBC Bank	<u>0.00</u>	<u>0</u>
	<u>48788.88</u> £	<u>49023.39</u>
Equal Debit Cards Account Total	£ 931.04	£ 836.060
Total Funds at 31st December 2024	£ <u>49719.92</u> £	<u>49859.45</u>

Independent examiner's report to the trustees of Boston District Scout Association Scout Council

I report to the trustees on my examination of the accounts of the Boston District Scout Association for the year ended 31st December 2024.

Responsibilities and basis of report

As the charity trustees of the Boston District Scout Association you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Boston District Scout Association accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Boston District Scout Association as required by section 130 of the Act; or
2. the accounts do not accord with those records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:



Name: **James Justin Holland**

Relevant professional qualification or membership of professional bodies (if any): **FCCA**

Address: **C/O Dexter & Sharpe, The Old Vicarage, Church Close, Boston, Lincolnshire, PE21 6NA**

Date: **19th March 2025**