

# Trustees' Annual Report

South Marches District Scout Council  
annual report and accounts for the period  
1st April 2024 - 31st March 2025

# Reference and Administration Details

Charity name	South Marches District Scout Council
Other names the charity is known by	Scouts South Marches
Registered charity number	521368
Charity's principal address	Scouts' Corner Park Street Hereford, HR1 2RX

Names of the trustees who manage the charity:

Name	Office (if any)	Dates acted if not the whole year
David Owen MBE	Chair	
Audrey Clements	Treasurer	
Richard Frost	District Lead Volunteer	
Matthew Bayley	Elected	
Christopher Ruffe	Elected	
Catherine Draper	Elected	
Neil Styles	Elected	
Patricia Rusher	Co-Opted	From January 2025
Sonya Johnson	Secretary	To September 2024
Patricia Rusher	Elected	To September 2024
Lee Fletcher	District Commissioner	To September 2024
Peter Johnson	District Explorer Scout Commissioner	To September 2024
James Price	District Explorer Scout Commissioner	To September 2024
Joanne Burkin	Elected	To September 2024
Nicholas Mason	Elected	To September 2024

Names and contacts of advisors

Type of advisor	Name	Address
Independent Examiner	Michael Cole	Cole & Co., 4 The Sheepcote, Monks Orchard Farm, Lumber Lane, Lugwardine, Hereford, HR1 4AG
Architect	Mark Owen	Owen Hicks Architecture, Studio B3, Skylon Court, Hereford, HR2 6JS

# Structure, Governance and Management

## **Type of governing document**

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.

## **How the charity is constituted**

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

## **Trustee selection methods**

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

## **Policies and procedures**

The District is managed by the District Executive Committee, 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 Committee consisted of 6 independent representatives, Chair, Treasurer and Secretary together with the District Commissioners, District Explorer Scout and Scout Network Commissioners and Group Scouter's representation until September 2024 when Scouting Rules and Regulations changed. It now has 7 independent ex-officio and elected volunteers, whose details are on page 2 of this report, meeting at least 3 times a year.

This District Executive Committee exists to support the District Lead Volunteers in meeting the responsibilities of the appointments and is responsible for:

- The maintenance/ insurance of District property;
- The administration of District finances.

- District public occasion.
- Compliance with both Charity and Scouting Rules and Regulations to include overview risk assessments.
- Appointing District Administrators and Advisors other than those who are elected.

## **Risk and internal control**

Damage to the building, property and equipment. The District would request the use of buildings, property and equipment from neighbouring organisations. The District has sufficient building and contents insurance to mitigate against permanent loss.

Injury to members. The District through capitation fees contributes to The Scout Association's national accident insurance policy. Risk assessments are undertaken for all activities.

Reduced income. The District is primarily reliant upon income from capitation fees and fundraising. The District holds a reserve to ensure the continuity of activities should there be a major reduction in income. The Committee could raise the value of capitation fees to increase the income to the District on an ongoing basis, either temporarily or permanently.

Reduction or loss of leaders. The District is totally reliant upon volunteers to run and administer the activities of the District. If there was a reduction in the number of volunteers there would have to be a contraction, in the worst case scenario the complete closure of the District

The District has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss, these include 2 signatories for all payments, specific training for Executive Committee Members and comprehensive insurance policies to ensure that insurable risks are covered.

# Objectives & Activities

## Summary of the objects of the charity set out in its governing document

The objectives of the District are as a unit of The Scout Association.

## Summary of the main activities in relation to these objects

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

This is achieved 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, and make and live by their Promise.

## Public benefit statement

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

## Achievements & performance

The charity has continued to support Scouting throughout South Marches as well as operating Explorer Scout and Scout Network Units.

# Financial Review

## Overview

The District's income during the year was £271558 with expenditure of £263774 resulting in a cash surplus of £7784. The net current assets of the District as at 31st March 2025 were £104209, of which £99301 were unrestricted funds, £4908 restricted funds. We currently hold cash reserves of £86775, stock valued at cost of £17434.

## Reserves policy

The District's policy on reserves is to hold sufficient

resources to continue the charitable activities of the District should income and fundraising activities fall short. The District Executive Committee considers that the District should hold a sum equivalent to 12 months running costs and to meet unexpected expenditure on the District's freehold assets including a significant contribution to cover the new build final payment, circa £38000. The District held sufficient cash reserves against this at year end.

## Investment policy

The District has adopted a risk averse strategy to the investment of its funds. All funds are held in cash using only mainstream banks or building societies.

# Declaration

The trustees declare they have approved the above Trustees' Annual Report. Signed on behalf of the trustees:

Signature:	signed	signed
Full name:	David Fraser Owen	Matthew David Bayley
Position:	Chair, Trustee	Trustee
Date:	10 <sup>th</sup> July 2025	10 <sup>th</sup> July 2025

SOUTH MARCHES DISTRICT SCOUT COUNCIL

**INCOME**

<b>2024</b>		<b>2025</b>	<b>Total</b>
<b>£</b>		<b>£</b>	<b>£</b>
48,326	<b>Membership Capitation Receipts</b>		51976
250	<b>Capitation debtors</b>		0
	<b>Explorer Scouts:</b>		
5,884	Subscriptions / Gift Aid	7531	
7,382	Activities / Fundraising	2908	10439
5,765	<b>District Activities Sections</b>		10106
0	<b>Network</b>		0
	<b>District</b>		
0	St. Georges Day	0	
11,836	Gang Show	13453	13453
0	<b>District Equipment Hire</b>		0
	Sales	1000	1000
5,653	<b>Badge Account-- Sales</b>		5916
1,500	<b>Badge Account Donation</b>		1000
0	<b>Uniform Donation</b>		7000
13,107	<b>Uniform Scout Shop - Sales</b>		11803
640,763	<b>Donations - Restricted A/c</b>		147388
0	<b>Donations/Gift Aid and Grants</b>		616
847	<b>Bank Interest</b>		519
	<b>Closure Kington Group</b>		2683
0	<b>Scouts Corner</b>		7659
<b>741,313</b>	<b>TOTAL INCOME</b>		<b>271558</b>

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SOUTH MARCHES DISTRICT SCOUT COUNCIL

**EXPENDITURE**

<b>2024</b>			<b>2025</b>
£		£	£
37,536	<b>Membership Capitation</b>		41296
734	<b>Marden Site Costs</b>		1879
13,784	<b>Explorer Scouts</b>		8486
5,586	<b>District Activities Sections</b>		10394
	<b>Other Activities</b>		
562	Camps / Events		
390	St. Georges Day	860	
6,402	Gang Show		18977
0	<b>Network</b>		860
547	<b>Web Site</b>		873
912	<b>Leominster: Operational</b>		264
0	<b>Scouts Corner: Operational</b>		8649
0	<b>Equipment Purchases</b>		399
	<b>District Costs:</b>		0
1,384	Rent		
743	Training	228	
1,695	Admin./Travel	767	
810	Insurances	869	
165	District Days	6	
0	District Awards		
	<b>Donations</b>	0	1870
0	Support Group/District Start Ups		
100	Restricted		0
50	Welfare		
25	Other		
8,168	<b>Uniform Purchases</b>		7234
	<b>Transfer from Uniform Account</b>		7000
3,988	<b>Badge Account Purchases</b>		4458
1,500	<b>Transfer from Badge Account</b>		1000
0	<b>Capital Exp. Scouts Corner</b>		
0	<b>Leominster</b>		0
0	<b>Transfer from Uniform account</b>		
695599	<b>Scouts Corner Cap. Ex.restricted</b>		150135
<b>780680</b>	<b>TOTAL EXPENDITURE</b>		<b>263774</b>
<b>-39367</b>	<b>NET RECEIPTS / (EXPENDITURE) FOR YEAR</b>		<b>7784</b>

SOUTH MARCHES DISTRICT SCOUT COUNCIL

2024	ACCOUNTS AND PAYMENTS SUMMARY	2025
£		£
741,313	Total receipts for year	271558
(780,680)	Total payments for year	<u>-263774</u>
(39,367)	<b>Net receipts / (expenditure) for year</b>	<u>7784</u>
0	<b>Depreciation of fixed assets</b>	0
361,728	<b>Balance brought forward</b>	322,361
831	<b>Badge Stock Adjustment</b>	934
7,130	<b>Uniform Stock</b>	7130
22,000	<b>Landat Marden Net Value*</b>	22000
286,000	<b>Insurance Valuation Leominster</b>	286000
666,000	<b>Additional valuation Scouts Corner</b>	<u>716000</u>
1,304,322		<u><u>1362209</u></u>
<b>STATEMENT OF ASSETS AND LIABILITIES</b>		
1,208,000	<b>Fixed Assets - Freehold and buildings **</b>	1258000
<b>Current Assets</b>		
50	Cash in hand	50
75,716	Bank accounts - Unrestricted	81327
4,908	Bank accounts - Restricted	<u>4908</u>
		86285
487	<b>Debtors</b>	490
8,031	<b>Stock Badges</b>	8134
7,130	<b>Stock Uniform</b>	<u>9300</u>
1,304,322		<u><u>1362209</u></u>
<b>BANK BALANCES</b>		
1,369	Badges	1783
13,620	District	26967
7,317	Explorers	9269
1,735	Network	1735
10,391	Gang Show	4867
8,621	Uniform Account	3812
2,593	District Activities Section	2305
34,978	District Savings a/c (Gang Show)	35497
80,624		86235
	Contingent liability final payment Scouts Corner £22280.86	

SOUTH MARCHES DISTRICT SCOUT COUNCIL

\* Sale agreed £26000 deducted  
estimated sale costs

**Summary Fixed Assets \*\***

900,000	Scouts Corner Build costs	950000
286,000	Leominster Insurance Valuation	286000
22,000	Marden	22000
1,208,000	Total Fixed Assets	1258000

**Designated Account**

Kington Group Closure	2683
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**Independent Examiner's Report to the Trustees of the  
SOUTH MARCHES DISTRICT SCOUT COUNCIL**

**Registered Charity Number 521368**

I report on the accounts of the District for the year ended 31<sup>st</sup> March 2025 which comprise the Statement of Financial Activities, the Balance Sheet and related notes set out on pages 1 to 4

This report is made solely to the trustees in accordance with Section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees for my examination work.

**Respective responsibilities of Trustees and Examiner**

The District's trustees are responsible for the preparation of the accounts. They consider that an audit is not required for this year (under Section 144 of the Charities Act 2011 (the Charities Act)) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts (under Section 145 of the Charities Act);
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under Section 145(5b) of the Charities Act); and
- To state whether particular matters have come to my attention.

**Basis of Independent Examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the District and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent Examiner's statement**

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, the requirements
  - to keep accounting records in accordance with Section 130 of the Charities Act ;
  - and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: Michael Cole

Signed Michael Cole

Qualification: FCCA

Address: Cole & Co., 4, The Sheepcote, Monks Orchard, Lumber Lane, Lugwardine, Hereford, HR1 4AG

Date: 28<sup>th</sup> April 2025