

Charity Registration No. 303887

**GREATER LONDON MIDDLESEX WEST COUNTY SCOUT COUNCIL**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2019**

# GREATER LONDON MIDDLESEX WEST COUNTY SCOUT COUNCIL

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Charity number</b>	303887
<b>The Scout Association ('TSA') Registration Number:</b>	10000102
<b>Principal address</b>	PACCAR Scout Camp Chalfont Heights Denham Lane Chalfont St Peter Bucks SL9 0QJ
<b>Trustees</b>	
Ex-officio	Chad Lake (County Chair) Richard Williams (County Commissioner) David Carlen (County Treasurer) Karen Tempest (County Secretary to 23rd March 2019) Zachary Seddon Deane (County Secretary from 23 March 2019)
Elected Members	Leon Mielewczyk Philip Power John Latchford (from 23 September 2018) Colin Allix (from 23 September 2018) Robert Cashman (from 23 September 2018) Aslam Bakarally (until 23 September 2018) David Browning (until 23 September 2018)
Nominated Members	John Arnold Aslam Bakarally (from 23 September 2018) David Browning (from 23 September 2018) Naveen Thakur (from 23 September 2018) Paul Dickson (from 23 September 2018) Debra Griffiths (until 23 September 2018) Satyadeep Singh Gujral (until 23 September 2018) Alex Taylor Brown (until 23 September 2018) Colin Allix (until 23 September 2018)
Co-opted	Tony Groves (until 23 September 2018)
Custodian Trustees	The Scout Association Trust Corporation Gilwell Park Bury Road Chingford London E4 7QW

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# GREATER LONDON MIDDLESEX WEST COUNTY SCOUT COUNCIL

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Auditor**

Cansdales  
Bourbon Court  
Nightingales Corner  
Little Chalfont  
Bucks  
HP7 9QS

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# GREATER LONDON MIDDLESEX WEST COUNTY SCOUT COUNCIL

## CONTENTS

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	<b>Page</b>
Trustees' report	1 - 8
Independent auditor's report	9 - 12
Statement of financial activities	13
Balance sheet	14
Statement of cash flows	15
Notes to the financial statements	16 - 25

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# GREATER LONDON MIDDLESEX WEST COUNTY SCOUT COUNCIL

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 MARCH 2019

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The trustees present their report and financial statements for the year ended 31 March 2019.

#### Objectives and activities

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

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

##### Our Vision towards 2023

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

##### Our Mission:

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

##### Our Values:

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

##### Our Goals:

- Growth,
- Inclusivity
- Youth Shaped
- Community Impact

#### Public Benefit

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

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

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

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

#### Achievements and performance

##### County Commissioner's Report

In the twelve months to the end of March 2019, Greater London Middlesex West ("GLMW") continued to enjoy positive development and growth. This, despite less successful outcomes across the wider movement in the UK, sees the County leading from the front. In particular, the growth in membership within the County representing newer communities to Scouting and some relatively deprived areas of London also places GLMW at the forefront of the wider successes of the national movement. With a small increase in both youth and adult members, the County recorded a total membership of 10,233 in the Scout Association annual Census which was an increase of 0.22% on the total from the previous year. Five of the Districts in the County recorded growth in numbers. The largest increase, in Willesden District, showing a near 50% growth in numbers. This does mean that seven of our districts saw some falls in numbers so we must remain vigilant in keeping our Scouting relevant to both the young people and adults in our catchment area. My thanks go to all of our Leaders and other Adult supporters for the tremendous work they have been giving to help achieve another year of great Scouting.

# GREATER LONDON MIDDLESEX WEST COUNTY SCOUT COUNCIL

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2019

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Throughout the past year, we have continued our rejuvenation of the County organisation. The theme of rebuilding "Our Team" has now been firmly embedded. A refreshed and more collegiate feel to the operation of the County and its twelve constituent Districts is emerging as well. Meetings of the DC Team from across the County constantly strive to ensure that leadership decisions coincide with the desires of the membership represented in the districts.

This pattern is being encouraged within each District as DCs or DC teams aim to encourage stronger bonds between groups. For the first time in a long time, the County has a full roster of Sectional ACCs together with ACCs for International, Top Awards, Young Leaders and Inclusion. This has enabled us to add new skills development opportunities such as our new Leader Map Skills Days, Pioneering Course and Inclusion Skills and Development day to the calendar. We are now in a position to offer broader support to our Leaders which will evolve over the coming months.

The County continues to improve on the ways in which we offer training and on-going support to our leaders, how we develop and support our Executive Committee members and other elements in the management of Scouting to help every Leader deliver great programmes effectively. This process will continue to evolve over the coming years. In the year covered by this review, the significant backlog in First Aid, Safeguarding and Safety training was vastly reduced and has placed the County in a strong position for the approaching rule changes from the national organisation whereby leadership mandatory training must be always "in-date". The focus over the next 12-months will be to have a similar effect on provisional and wood badge validations where tremendous progress has already been achieved.

Once again, we had an impressive calendar of events at PACCAR, our County Campsite in Chalfont St Peter. From February Freezer, the Great Chocolate Race in the Spring, through the August Blow Your Socks Off Camp and the Elements Weekend in September, many thousands of young people are creating and sharing memories that will last a lifetime. The second adults-only ReBoot day, giving adults the opportunity to participate in the activities on the site for themselves, learn some new skills and make connections with others across the County grew in popularity.

The campsite enjoyed a record year of bookings with groups both from within GLMW and around the country, all of which helps the site to operate on a financially self-contained basis for the County and increasingly it has the capacity to build reserves for maintenance and development. In the last year, the redevelopment of some of our older buildings commenced with the addition of the sturdy new pioneering store which is already proving to be a great benefit to the site. Lessons learned during this initial construction have already helped us to revise our plans for the subsequent developments which will see us both lowering the anticipated cost and the potential development speed. It has also brought our thinking on fundraising and where to find external sources of finance in to sharper focus. We remain cautious about the potential impacts on the site from the on-going local authority Green Belt review and local development plan. We are working closely with our neighbours in the area to help mitigate or halt any effects on the site but the issue remains open in the near term.

As ever, the success of all that we have and achieve at our campsite could not be done without the huge support from the PACCAR Crew. The Crew and management at the site give an enormous amount of their time and energy to support its operation and activity. This is given week in, week out throughout the year at all of our big events, to our school group visitors during the week and on all of those regular camping and residential weekends all year round. We are enormously grateful to this wonderful group of people who continue to grow in number both as adults and as junior crew.

It has been a long-term belief in the County that great programmes drive greater youth engagement in the movement. This is reflected in The Scout Association's "Skills for Life", where Programme is one of the three pillars of development in the movement. Work on the Association's strategy has been relatively low key in this review year, however, we have been working to prepare the ground by ensuring our own housekeeping work is ready and well placed for the arrival of the new digital environment that the programmes of work will deliver. In particular, provision of Online Scout Manager ("OSM") as a County-wide tool for recording and managing Groups and Units was implemented during the year. While the take up is not yet at 100%, we are already seeing the majority of the County making use of it.

Across the County, it has been a great pleasure to be able to present our Beavers, Cubs, Scouts and Explorers with a growing number of our Top Awards. Giving recognition to the energy and enthusiasm that all of these young people are giving to their Scouting. Once again, a large number of our young people and leaders were recognised with awards from the Jack Petchey organisation. We continue to be grateful for the support from this organisation and were again pleased to organise a wonderful evening of celebration at Greenford Hall in May.

# GREATER LONDON MIDDLESEX WEST COUNTY SCOUT COUNCIL

## TRUSTEES' REPORT (CONTINUED)

### **FOR THE YEAR ENDED 31 MARCH 2019**

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The increased focus on helping young people achieve their best in all sections has continued in the year. The approach we have taken has attracted the attention of the national organisation with the positive outcome that they have started working with GLMW on a Top Awards Pilot project. The project has a DofE/Scout Association staff member working directly with us to review what we do already and to help us evolve our ways of working to achieve even greater results. We will be tracking the success of this initiative in the coming years. In the last twelve-month period, five of our young people achieved their Queen's Scout Award; an increase on the year prior. Our congratulations go to all of them.

As part of our on-going support for the DofE Awards, the County continues to operate an Expedition programme. This programme, over three weekends in February, April and July plus numerous route planning, first aid and training evenings takes participants on the journey to a successful expedition each year. The team of leaders for this programme, together with the 9 DofE Advisors we have in the County, are a key element in driving the success of these awards for our young people and we are grateful for all of the hours of work that they give each year.

Our Activities teams continued to support leaders across the County to arrange adventurous activity tasters and experiences. The County Water Weekend at Longridge was oversubscribed and once again gave a great opportunity for young people to get on to the river Thames. The Hill Walking Team organised four adult training weekends in the mountainous National Parks around the UK. With an opportunity to take an assessment for a Terrain permit as a central objective we are happy to see new leaders gain these each year. Climbing permit courses are now a regular annual feature in the County, in a format that leads from beginner to qualified permit holder in simple progressive steps.

The County Training Team, with over 100 adults, deliver training, facilitate and validate learning for leaders, managers and supporters in the County. This year the team delivered an increased number of more flexibly designed and scheduled module training courses. This flexibility is increasing as we roll out more local module training opportunities around the County. In addition, more resources were added to our First Aid training programme, helping to ensure that we can maintain our increased Mandatory Training capability available to Leaders. 112 Wood Badges were awarded during the year with many more on the verge of being approved.

In last year's review, I talked about the forthcoming changes to our Development model. This followed the departure of our County Development Officer in August 2017. I noted that in discussion with the DC Team, it was concluded that a more effective model could be implemented that is more effectively focused on the delivery of new Scouting opportunities in the County. Recruitment to the new model, while rather slower than we had aimed for, is now underway. A Project Development Officer is now in post and a number of Development Team Assistants are being recruited. Together, they will be tasked with the delivery of new provision projects which we hope will improve our rate of delivering more Scouting to more young people led by more adults across the County. We will continue to report to you with more about this in our next annual review. I must note my thanks to Karen Tempest who worked as our County Administrator for much of this year and was an immense support in my role as County Commissioner. Karen has now moved to be our Project Development Officer working directly for the Regional Services Team for London. As a result, we welcomed a new County Administrator, Claire Booth, who joined the team in January.

The introduction of the new EU General Data Protection Regulations ("GDPR") in May last year required the County to examine how it collects and stores data, how we communicate with our members and those outside the movement and how we manage our technology. In addressing these issues, the County launched a new website during the year, transitioned to a new email system and has changed the way we set rules for data management. The introduction of OSM as a County provision was part of this process.

The preparation for the 24th World Scout Jamboree in West Virginia, USA, by the GLMW contingent went well with several weekend camps, events and fundraising activities. By the time that you read this report the event will be completed but we will talk more about that in next year's report. You will recall that on this selection occasion we were determined that no applicant would be made to leave empty-handed from the experience unless they chose to. For every applicant who was unsuccessful in gaining a place in the Jamboree contingent, we offered the opportunity of a place in a GLMW Unit that will visit the Haarlem Jamborette in the Netherlands at around the same time as the World Scout Jamboree in America. I'm pleased to say that some 21 young people have successfully taken up this opportunity and enjoyed that expedition along with many others from the County. It is our intention to widen the range of international opportunities that are offered by the County and a new International team has been formed with this objective.

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# GREATER LONDON MIDDLESEX WEST COUNTY SCOUT COUNCIL

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2019

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We are already in the process of preparing a contingent unit of 36 young people and 4 leaders for the EuroJam expedition in 2020. I know that many of you will be looking forward to it already and I'm pleased to tell you that preparations for the GLMW Kandersteg Expedition in 2021 are also already starting to take shape.

In conclusion, the last year has been a very busy twelve months for GLMW. A year of change and organisational development and a lot of good progress. There is still much to do but our leaders and supporters have excelled themselves once again in the delivery of Awesome Scouting. Thank you to everyone in the County for making it such a great year.

#### County Chair's Report

The Scout County is led by the County Commissioner and managed by the County Executive, which is accountable to the County Scout Council for the satisfactory running of the County. The members of the Executive are the Charitable Trustees of the Scout County and the Executive exists to support the County Commissioner and the County Team in meeting the responsibilities of their appointment and for the development of Scouting within the County. As always, the business for the Executive has been both exciting and challenging. The County is developing, changing and meeting the requirements for good governance as recommended by The Scout Association and the Charity Commission. This knowledge and experience will also help Districts also to conform to the principles of good governance.

The Executive has been diligent in its operation and now has four sub-committees:

- A. Finance Sub-Committee
- B. PACCAR Board
- C. Risk Management
- D. Appointments Advisory

In addition to this we have a number of focus groups who have or are implementing the following: -

1. Data Protection Regulations and On-Line mandatory training
2. A County-wide District Executive Audit

The Executive undertakes training in the responsibilities of being a Trustee and offers this training at County and District Level. 7 District Executives have been visited during the year with a dialogue concerning risk management and establishing their own risk registers. Several M1E courses have also been attended by both District and Group Trustees.

Throughout this report you will read about the great achievements within the County including Growth and all those who made this possible should feel proud about how you have made Scouting available to more young people.

PACCAR Scout Camp at Chalfont Heights adds great value to Scouting in our County and the wider world. The Board, Operations Manager, Duty Managers and the c120 crew members make this one of the premier sites in the United Kingdom. They are well skilled in managing successful large scale events, and are laying down great plans for future development.

Our accounts are quite complex, and I would thank all those responsible for managing the accounts and Cansdales for their help and co-operation in their compilation. GLMW consists of many teams all working to achieve the same result – quality scouting for more young people. I feel proud to be working with such a wonderful team of people.

Karen Tempest retired as County Secretary after being appointed Development Officer assigned to GLMW, and I thank her so much for her excellent work and enthusiasm in this role, at the same time also welcoming Zach Seddon Deane as our new County Secretary.

#### Financial review

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



# GREATER LONDON MIDDLESEX WEST COUNTY SCOUT COUNCIL

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2019

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The Executive Committee covers any out of pocket expenses the County Team may claim as well as the cost of necessary meetings held during the year. The Committee's policy of providing a financial guarantee to County events continues. Receipts this year have exceeded £850k but it should be noted that this does include donations and the legacies, the Jack Petchey Foundation has continued to support the County by way of its Achievement Award Scheme in which Scouts, Explorer Scouts and members of the Scout Network are eligible for individual grants, payable to their Group or Unit. The Foundation supports a GLMW Awards evening every year.

We are indebted to Leon Mielewczyk and Robert Moore, our Assistant Treasurers, the members of the Finance Sub-Committee and Jan Vanderplank, the County Bookkeeper to whom we offer our thanks.

#### Reserves Policy

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

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

#### Risk Management

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

#### Key Risks

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

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

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

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

#### 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 COUNTY SCOUT COUNCIL

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2019

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

#### **The County Constitution**

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

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

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

#### **The County Executive Committee**

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

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

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

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

#### **Membership**

The County Executive Committee has four types of members:

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

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

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

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

#### **Responsibilities**

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

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

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2019**

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

Attending to County administration, particularly:

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

### **Method of Operation**

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

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

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

The County Executive Committee has three standing Sub-Committees that deal with matters of Finance, the management of PACCAR Scout Camp 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.

# GREATER LONDON MIDDLESEX WEST COUNTY SCOUT COUNCIL

## TRUSTEES' REPORT (CONTINUED)

***FOR THE YEAR ENDED 31 MARCH 2019***

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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: 23 November 2019

# GREATER LONDON MIDDLESEX WEST COUNTY SCOUT COUNCIL

## INDEPENDENT AUDITOR'S REPORT

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

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#### Opinion

We have audited the financial statements of Greater London Middlesex West County Scout Council (the 'charity') for the year ended 31 March 2019 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 2019 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 trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

# GREATER LONDON MIDDLESEX WEST COUNTY SCOUT COUNCIL

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

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

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#### **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.

# GREATER LONDON MIDDLESEX WEST COUNTY SCOUT COUNCIL

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

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

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

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

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

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

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

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

# GREATER LONDON MIDDLESEX WEST COUNTY SCOUT COUNCIL

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

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

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#### Use of our report

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

**Mr James Foskett (Senior Statutory Auditor)**  
for and on behalf of Cansdales

27 November 2019

**Chartered Accountants**  
**Statutory Auditor**

Bourbon Court  
Nightingales Corner  
Little Chalfont  
Bucks  
HP7 9QS

Cansdales is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.C81



# GREATER LONDON MIDDLESEX WEST COUNTY SCOUT COUNCIL

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2019**

	Notes	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £	Total 2018 £
<b>Income from:</b>					
Donations and legacies	2	9,271	24,440	33,711	23,309
Charitable activities	3	809,224	-	809,224	1,076,566
Other income	4	9,052	-	9,052	18,292
<b>Total income</b>		<b>827,547</b>	<b>24,440</b>	<b>851,987</b>	<b>1,118,167</b>
<b>Expenditure on:</b>					
Charitable activities	5	665,233	24,690	689,923	950,569
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		<b>162,314</b>	<b>(250)</b>	<b>162,064</b>	<b>167,598</b>
Fund balances at 1 April 2018		1,696,267	22,218	1,718,485	1,550,887
<b>Fund balances at 31 March 2019</b>		<b>1,858,581</b>	<b>21,968</b>	<b>1,880,549</b>	<b>1,718,485</b>

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

All income and expenditure derive from continuing activities.

# GREATER LONDON MIDDLESEX WEST COUNTY SCOUT COUNCIL

## BALANCE SHEET

AS AT 31 MARCH 2019

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	Notes	2019		2018	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	8		1,481,411		1,360,628
<b>Current assets</b>					
Stocks	9	7,573		9,953	
Debtors	10	192,094		115,815	
Cash at bank and in hand		600,091		450,771	
		<u>799,758</u>		<u>576,539</u>	
<b>Creditors: amounts falling due within one year</b>	11	<u>(374,188)</u>		<u>(184,149)</u>	
Net current assets			425,570		392,390
<b>Total assets less current liabilities</b>			<u>1,906,981</u>		<u>1,753,018</u>
<b>Creditors: amounts falling due after more than one year</b>	12		(26,432)		(34,533)
<b>Net assets</b>			<u>1,880,549</u>		<u>1,718,485</u>
<b>Income funds</b>					
Restricted funds	14		21,968		22,218
Unrestricted funds			1,858,581		1,696,267
			<u>1,880,549</u>		<u>1,718,485</u>

The financial statements were approved by the Trustees on 6 November 2019

Chad Lake  
County Chair

David Carlen  
Treasurer

# GREATER LONDON MIDDLESEX WEST COUNTY SCOUT COUNCIL

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2019

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	Notes	2019 £	£	2018 £	£
<b>Cash flows from operating activities</b>					
Cash generated from operations	17		339,591		153,354
<b>Investing activities</b>					
Purchase of tangible fixed assets		(191,645)		(84,759)	
Interest received		9,052		18,292	
<b>Net cash used in investing activities</b>					
			(182,593)		(66,467)
<b>Financing activities</b>					
Repayment of borrowings		(7,678)		(7,277)	
<b>Net cash used in financing activities</b>					
			(7,678)		(7,277)
<b>Net increase in cash and cash equivalents</b>					
			149,320		79,610
Cash and cash equivalents at beginning of year			450,771		371,161
<b>Cash and cash equivalents at end of year</b>					
			600,091		450,771

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# GREATER LONDON MIDDLESEX WEST COUNTY SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2019

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#### 1 Accounting policies

##### Charity information

Greater London Middlesex West County Scout Council is a registered charity whose purpose is to promote the development of young people in achieving their full physical, intellectual, social and spiritual potentials as individuals, as responsible citizens and as members of their local, national and international communities. Constitutionally the County Scout Council acts within the framework of the 'Policy, Organisation and Rules' of The Scout Association.

#### 1.1 Accounting convention

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

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

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

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

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

#### 1.2 Going concern

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

#### 1.3 Charitable funds

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

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

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

#### 1.4 Incoming resources

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

# GREATER LONDON MIDDLESEX WEST COUNTY SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2019**

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### 1 Accounting policies

(Continued)

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

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

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

#### 1.5 Resources expended

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

#### 1.6 Tangible fixed assets

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

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

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

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

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

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

# GREATER LONDON MIDDLESEX WEST COUNTY SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

### 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 Cash and cash equivalents

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

#### 1.9 Pensions

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

#### 1.10 VAT

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

### 2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Total
	2019	2019	2019	2018
	£	£	£	£
Donations and gifts	9,271	-	9,271	1,772
Grants from charitable trusts	-	24,440	24,440	21,500
Other	-	-	-	37
	<u>9,271</u>	<u>24,440</u>	<u>33,711</u>	<u>23,309</u>
	=====	=====	=====	=====

# GREATER LONDON MIDDLESEX WEST COUNTY SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

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### 3 Charitable activities

	<b>2019</b>	2018
	<b>£</b>	£
Scouting activities & events	155,203	445,976
PACCAR Scout Camp	567,254	548,172
County Levy	86,767	82,418
	<u>809,224</u>	<u>1,076,566</u>

### 4 Other income

	<b>Unrestricted funds</b>	Total
	<b>2019</b>	2018
	<b>£</b>	£
Other income	9,052	18,292
	<u>9,052</u>	<u>18,292</u>

# GREATER LONDON MIDDLESEX WEST COUNTY SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

### 5 Charitable activities

	2019	2018
	£	£
Depreciation and impairment	70,862	81,278
Scouting activities & events	107,828	395,034
Training	10,506	16,304
PACCAR	447,042	400,057
International fund	5,450	4
Local development	-	22,310
County Scout Council admin	22,029	15,582
Achievement awards	24,690	20,000
Bank charges	61	-
Bad debt expense	1,455	-
	<u>689,923</u>	<u>950,569</u>
<b>Analysis by fund</b>		
Unrestricted funds	665,233	930,569
Restricted funds	24,690	20,000
	<u>689,923</u>	<u>950,569</u>

Included in County Scout Council admin is auditor's remuneration totalling £3,955 (2018: £3,875) and auditor's remuneration for other services totalling £1,650 (2018: £950).

### 6 Trustees

None of the trustees (or any persons connected with them) received any remuneration from the charity during the year other than those mentioned in Note 7.

4 trustees were reimbursed expenses incurred for printing, mileage and subsistence totalling £2,041 (2018: 3 trustees totalling £2,583).



# GREATER LONDON MIDDLESEX WEST COUNTY SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

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### 7 Employees

#### Number of employees

The average monthly number of employees during the year was:

	2019 Number	2018 Number
PACCAR Scout Camp (full time)	2	2
County Office Admin	2	2
	<u>4</u>	<u>4</u>

#### Employment costs

	2019 £	2018 £
Wages and salaries	61,970	46,508
Social security costs	5,724	3,235
Other pension costs	2,179	2,236
	<u>69,873</u>	<u>51,979</u>

No employee received emoluments at a rate in excess of £60,000 during the year (2018: None). No Trustee, or their connected persons, received any remuneration during the year except for the County Secretary who in her position of County Administrator received a salary of £9,301 (2018: £10,599) and a bonus of £Nil (2018: £810), which are both permitted under the charity's constitution. All persons who are considered to be key management are volunteers and none of these individuals received any remuneration (2018: £Nil).

# GREATER LONDON MIDDLESEX WEST COUNTY SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

### 8 Tangible fixed assets

	Freehold land	Camp Site Improvements	Equipment	Computers	Total
	£	£	£	£	£
<b>Cost</b>					
At 1 April 2018	518,858	1,413,858	123,162	23,148	2,079,026
Additions	-	191,645	-	-	191,645
At 31 March 2019	518,858	1,605,503	123,162	23,148	2,270,671
<b>Depreciation and impairment</b>					
At 1 April 2018	-	579,859	115,391	23,148	718,398
Depreciation charged in the year	-	67,534	3,328	-	70,862
At 31 March 2019	-	647,393	118,719	23,148	789,260
<b>Carrying amount</b>					
At 31 March 2019	518,858	958,110	4,443	-	1,481,411
At 31 March 2018	518,858	833,999	7,771	-	1,360,628

### 9 Stocks

	2019	2018
	£	£
Finished goods and goods for resale	7,573	9,953

### 10 Debtors

	2019	2018
	£	£
<b>Amounts falling due within one year:</b>		
Trade debtors	3,348	2,431
Other debtors	3,811	5,324
Prepayments and accrued income	184,935	108,060
	192,094	115,815

# GREATER LONDON MIDDLESEX WEST COUNTY SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

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### 11 Creditors: amounts falling due within one year

	Notes	2019 £	2018 £
Loan		8,101	7,678
Deferred income		315,222	142,919
Trade creditors		28,042	11,837
Other creditors		(459)	3,191
Accruals and deferred income		23,282	18,524
		<u>374,188</u>	<u>184,149</u>

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

		2019 £	2018 £
Loan		<u>26,432</u>	<u>34,533</u>

### 13 Loans and overdrafts

		2019 £	2018 £
Loans from fellow group undertakings		<u>34,533</u>	<u>42,211</u>
Payable within one year		8,101	7,678
Payable after one year		<u>26,432</u>	<u>34,533</u>

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

# GREATER LONDON MIDDLESEX WEST COUNTY SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2019

#### 14 Restricted funds

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

	Movement in funds			Balance at 31 March 2019 £
	Balance at 1 April 2018 £	Incoming resources £	Resources expended £	
Jack Petchey Achievement Award Scheme	22,218	24,440	(24,690)	21,968
	<u>22,218</u>	<u>24,440</u>	<u>(24,690)</u>	<u>21,968</u>

#### Jack Petchey Achievement Award Scheme

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

#### 15 Analysis of net assets between funds

	Unrestricted general funds	Restricted funds	Total	Total
	2019 £	2019 £	2019 £	2018 £
Fund balances at 31 March 2019 are represented by:				
Tangible assets	1,481,411	-	1,481,411	1,360,628
Current assets/(liabilities)	403,602	21,968	425,570	392,390
Long term liabilities	(26,432)	-	(26,432)	(34,533)
	<u>1,858,581</u>	<u>21,968</u>	<u>1,880,549</u>	<u>1,718,485</u>

#### 16 Related party transactions

There were no disclosable related party transactions during the year (2018 - none).

# GREATER LONDON MIDDLESEX WEST COUNTY SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2019**

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<b>17 Cash generated from operations</b>	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Surplus for the year	162,064	167,598
Adjustments for:		
Investment income recognised in statement of financial activities	(9,052)	(18,292)
Depreciation and impairment of tangible fixed assets	70,862	81,278
Movements in working capital:		
Decrease/(increase) in stocks	2,380	(3,778)
(Increase)/decrease in debtors	(76,279)	55,185
Increase in creditors	17,313	851
Increase/(decrease) in deferred income	172,303	(129,488)
<b>Cash generated from operations</b>	<u>339,591</u>	<u>153,354</u>