

**GREATER LONDON MIDDLESEX WEST COUNTY SCOUT COUNCIL**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2020**

# 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) Zachary Seddon Deane (County Secretary co-opted 8 May 2019 and elected 22 September 2019) Insaf Chakal (County Youth Commissioner)
Elected Members	Leon Mielewczyk Philip Power John Latchford Colin Allix Robert Cashman Alex Norori-McCormac (from 22 September 2019)
Nominated Members	John Arnold Aslam Bakarally (to 22 September 2019) David Browning Naveen Thakur (resigned 24 July 2019) Paul Dickson Susan Chick (from 22 September 2019) Chris Ford-Jones (from 22 September 2019) Lucy Mears (co-opted 8 May 2019 and nominated 22 September 2019)
Custodian Trustees	The Scout Association Trust Corporation Gilwell Park Bury Road Chingford London E4 7QW
<b>Auditor</b>	Cansdales Audit LLP Bourbon Court Nightingales Corner Little Chalfont Bucks HP7 9QS

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# GREATER LONDON MIDDLESEX WEST COUNTY SCOUT COUNCIL

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# GREATER LONDON MIDDLESEX WEST COUNTY SCOUT COUNCIL

## TRUSTEES' REPORT

### **FOR THE YEAR ENDED 31 MARCH 2020**

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The trustees present their report and financial statements for the year ended 31 March 2020.

#### **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**

No one would have believed in the first two months of 2020 that the world would be so radically different before the year was over. In what seems like a very long time ago, we were continuing with our lives in a growing and successful real world environment for Scouting. I will leave the review of 2020 for the annual report of next year as we take a look at Scouting as we may like to remember it.

# GREATER LONDON MIDDLESEX WEST COUNTY SCOUT COUNCIL

## TRUSTEES' REPORT (CONTINUED)

### **FOR THE YEAR ENDED 31 MARCH 2020**

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In the twelve months to the end of March 2020, Greater London Middlesex West ("GLMW") enjoyed its most successful year of positive development and growth in a very long time. In particular, the growth in membership in the county representing newer communities to Scouting and some relatively deprived areas of London continues to place GLMW at the forefront of the wider successes of the national movement. With a significant increase across our Youth sections, the County recorded a total membership of 10,583 in the Scout Association Annual Census which was an increase of 3.4% on the total from the previous year. The youth membership showed an increase of some 4.7%. Nine of the twelve districts in the County recorded growth in numbers. The largest increase, in West London District, showing a 19% growth in numbers. 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.

Throughout the year, we have continued our development of the County organisation. Rebuilding "Our Team", embedding a more collegiate feel to the operation of the County and its constituent Districts is making good progress. The County, with a full roster of Sectional ACCs, ACCs for International, Top Awards, Young Leaders and Inclusion continues to add members to the team that improve our ability to support on Safety, Safeguarding and Executive issues. Thankfully, this placed us in a strong position to offer broad based support to our Leaders in what has proved to be a very challenging 2020.

The County continued to build 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 each leader deliver great programmes effectively. In the year covered by this review, the significant backlog in First Aid, Safeguarding and Safety training was vastly reduced and placed the County near to the best in the country. GLMW was well positioned for the rule changes from the national organisation that have come in to force in the current year. The focus over the next 12-months will demonstrate a similar effect on 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 All American Adventure in the Spring, through the August Blow Your Socks Off Camp and the All Sections Weekend in September, many thousands of young people are creating and sharing memories that will last a lifetime.

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. This has ensured that we were well placed to cope with the difficult environment that would emerge in 2020. In the last year, the redevelopment of some of our older buildings made some real progress with the completion of the pioneering store and preparations to develop the new long store. We were also the beneficiaries of a substantial grant which will enable the building of a new climbing wall and caving complex. I will update you on the progress of these projects next year.

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. We are also pleased to be able to operate a Gap Year facility that enables a number of young people to come and work as part of our crew from countries around the world. These young visitors bring a valuable international dimension to our operations at the site.

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" strategy, where Programme is one of the core pillars of development in the movement. Work on the Association's strategy was building in this review year, and in GLMW the work we have been doing to prepare the ground for it enabled us to respond with real strength as the pandemic took hold in March. As a County, GLMW was able to move in to the virtual world very quickly and begin to deliver real value to our young people and adult members. Prior to that, we saw a very successful campaign to engage our Beavers and Cubs in the County with a "Postcard to Bear". This saw some 3,500 postcards completed, coloured and written to Bear Grylls. Each Beaver and Cub explained what they liked best about Scouting and what they would do if they were Chief Scout. Bear responded with a video reply thanking them directly for all of the advice and inspiration. One of the suggestions from the postcards was for a challenge badge for 2020 from one of our Cubs. We were pleased to be able to launch the GLMW 20in20 Challenge for all Sections and adults as a result. We can justifiably claim that much of our programme for the year was youth inspired and led.

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# GREATER LONDON MIDDLESEX WEST COUNTY SCOUT COUNCIL

## TRUSTEES' REPORT (CONTINUED)

### **FOR THE YEAR ENDED 31 MARCH 2020**

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Across the County, it was 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.

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 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 were developing in to a regular annual feature in the county in a format that leads from beginner to qualified permit holder in simple progressive steps. Sadly, at the end of the year in review, we had to put much of this good work on hold.

The County Training Team 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 are rolling out more local module training opportunities around the county. Our digital capabilities as a County have ensured that our training was also able to move on line in what has become the new normal. Over 300 Wood badges were awarded during the year which is something of a record for the County.

We have implemented our new Development model. More effectively focused on the delivery of new Scouting opportunities in the County the new team demonstrated that our plans could be more effective with this approach. With a Project Development Officer in post and a series of Development Team Assistants recruited new sections were opened or relaunched across the County. This was a strong element in the solid growth in numbers. The aim was to continue this work in to 2020. There were a number of significant new provision opportunities in the pipeline at the end of March. I'm pleased to be able to say that they are still there despite the effects of Covid-19 on the year. I hope to bring you news of their implementation in our next review. As soon as we are able we will look to have the team resume the delivery of more Scouting to more young people led by more adults across the County.

The preparation for the 24th World Scout Jamboree in West Virginia, USA by the GLMW contingent culminated in a very successful trip to that event in July/August 2019. The evidence from the report back by both of our units was that all the participants had experienced a fantastic trip, bringing back memories and friendships that will last a lifetime. At the same time a GLMW Unit visited the Haarlem Jamborette. I'm pleased to say that the young people and leaders at this event were joined by a significant number of other units from the county in what was a highly enjoyable experience for all who took part. We are continuing to build upon our intention to widen the range of international opportunities that are offered by the county. It is unfortunate that this year has rather disrupted our progress on this in the short term with the somewhat enforced cancellation of our County unit for the Eurojam expedition in 2020. At the time of writing, we are still making preparations for the GLMW Kandersteg Expedition in 2021 but are mindful of the continuing risks posed by the Covid-19 pandemic. We plan with hopes for the best but have a contingent eye on the worst.

The year to 31st March 2020 was a very busy twelve months for GLMW. A year of change and organisational development and a lot of good progress. As we reached the end of that year, we were plunged in to a very new and potentially difficult environment for Scouting. Our young people, leaders and supporters demonstrated an enormous resilience and have excelled themselves once again in the delivery of Awesome Scouting. The County switched in to the Virtual World of Scouting with determination and a creativity that brought recognition across a wider audience. Some of our online events have drawn participants from across the UK and around the world. I will bring more of this to you in next year's review but for now I say a huge Thank you to everyone in the County for making Scouting in GLMW truly and consistently Amazing.

Richard

# GREATER LONDON MIDDLESEX WEST COUNTY SCOUT COUNCIL

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2020**

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### County Chair's Report

Since our last report GLMW has worked hard to offer as many young people the opportunity to enjoy Scouting and also support for our adult volunteers. Scouting actively engages and supports our young people in their personal development, empowering them to make a positive contribution to society. In partnership with our Adults young people take part in fun activities both indoor, and outdoors. They learn by doing, sharing in spiritual reflection and by taking responsibility in making choices and undertaking new challenges and living out the Scout Promise.

Your County Executive has worked with due diligence and a policy of good governance to support the County Commissioner and the team in meeting the responsibilities of their appointments and the development of Scouting within the County. It has embraced recommendations of both the Scout Association and the Charity Commission and any changes in governance and to encourage District Executives to do likewise. The Executive consists of four sub-committees – Finance, Paccar Board, Appointments Advisory and Risk Management who all report to the Executive and the Governance/Compliance Report. The Executive also supports and undertakes training in the responsibility of being a trustee and the mandatory E-Learning coming soon from the Association.

Paccar Scout Camp at Chalfont Heights is a fantastic resource and a credit to the County and continues to attract a steady stream of customers and together with investments in activities leads the way in being one of the best in the UK. The management and crew are all volunteers and their professional approach is significant in the success of the site.

GLMW consists of many teams all working to achieve the same result of making quality scouting available to as many young people as possible. I feel very proud to work with so many wonderful friends helping to achieve this goal. My thanks to all members of the County Executive for their enthusiasm and time and also all District and Groups Executives

Best wishes,

Chad Lake. Board of Trustees Chairman

PS. As the year ends, we find ourselves encountering a new and uncharted situation – Covid 19 – which will change lives and things may never be quite the same again. New learning and use of technology will help however and if like me you are passionate about Scouting, we can keep it alive and thriving ready to kick it back to life when covid has moved on. Please try.

### 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 2020

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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 £840k 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 special thanks go to Jan Vanderplank, our former County Bookkeeper who after many years' service to the County retired at the end of June 2020. We welcome Angela Reay to the County Finance Team as her replacement.

#### 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 2020

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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 2020

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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 four standing Sub-Committees that deal with matters of Finance, the management of PACCAR Scout Camp, Risk Management and the appointment of County staff.

#### **Statement of trustees' responsibilities**

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP 2015 (FRS 102);
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

# GREATER LONDON MIDDLESEX WEST COUNTY SCOUT COUNCIL

## TRUSTEES' REPORT (CONTINUED)

### *FOR THE YEAR ENDED 31 MARCH 2020*

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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.

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**Chad Lake**

County Chair

Dated: .....

# 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 2020 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 2020 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. 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)**  
**Cansdales Audit LLP**

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**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.

# GREATER LONDON MIDDLESEX WEST COUNTY SCOUT COUNCIL

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2020**

		Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
	<b>Notes</b>						
<b>Income from:</b>							
Donations and legacies	<b>2</b>	7,433	10,483	17,916	9,271	24,440	33,711
Charitable activities	<b>3</b>	789,378	-	789,378	809,224	-	809,224
Other income		1,374	-	1,374	9,052	-	9,052
<b>Total income</b>		<u>798,185</u>	<u>10,483</u>	<u>808,668</u>	<u>827,547</u>	<u>24,440</u>	<u>851,987</u>
<b>Expenditure on:</b>							
Charitable activities	<b>4</b>	710,973	22,750	733,723	665,233	24,690	689,923
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		87,212	(12,267)	74,945	162,314	(250)	162,064
Fund balances at 1 April 2019		<u>1,858,581</u>	<u>21,968</u>	<u>1,880,549</u>	<u>1,696,267</u>	<u>22,218</u>	<u>1,718,485</u>
<b>Fund balances at 31 March 2020</b>		<u><u>1,945,793</u></u>	<u><u>9,701</u></u>	<u><u>1,955,494</u></u>	<u><u>1,858,581</u></u>	<u><u>21,968</u></u>	<u><u>1,880,549</u></u>

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 2020

	Notes	2020		2019	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	7		1,420,455		1,481,411
<b>Current assets</b>					
Stocks	8	3,847		7,573	
Debtors	9	89,969		192,094	
Cash at bank and in hand		672,723		600,091	
		<u>766,539</u>		<u>799,758</u>	
<b>Creditors: amounts falling due within one year</b>	10	<u>(213,614)</u>		<u>(374,188)</u>	
Net current assets			552,925		425,570
<b>Total assets less current liabilities</b>			<u>1,973,380</u>		<u>1,906,981</u>
<b>Creditors: amounts falling due after more than one year</b>	11		(17,886)		(26,432)
<b>Net assets</b>			<u>1,955,494</u>		<u>1,880,549</u>
<b>Income funds</b>					
Restricted funds	13		9,701		21,968
Unrestricted funds			1,945,793		1,858,581
			<u>1,955,494</u>		<u>1,880,549</u>

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

.....  
Chad Lake  
County Chair

.....  
David Carlen  
Treasurer

# GREATER LONDON MIDDLESEX WEST COUNTY SCOUT COUNCIL

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2020

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	Notes	2020 £	£	2019 £	£
<b>Cash flows from operating activities</b>					
Cash generated from operations	16		121,970		339,591
<b>Investing activities</b>					
Purchase of tangible fixed assets		(42,611)		(191,645)	
Investment income received		1,374		9,052	
<b>Net cash used in investing activities</b>			(41,237)		(182,593)
<b>Financing activities</b>					
Repayment of borrowings		(8,101)		(7,678)	
<b>Net cash used in financing activities</b>			(8,101)		(7,678)
<b>Net increase in cash and cash equivalents</b>			72,632		149,320
Cash and cash equivalents at beginning of year			600,091		450,771
<b>Cash and cash equivalents at end of year</b>			672,723		600,091

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# GREATER LONDON MIDDLESEX WEST COUNTY SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2020

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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 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 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 2020

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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.

#### 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.

#### 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.

# GREATER LONDON MIDDLESEX WEST COUNTY SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2020

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#### 1 Accounting policies (Continued)

##### 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.

##### 1.11 Events after the reporting date

Since the year end, the Coronavirus (COVID-19) has emerged globally resulting in a significant impact on organisations worldwide. As a result, some operations have been restricted, however the charity continues to operate using alternative methods and remote working where possible. The trustees are unable to evaluate the overall financial impact on the charity at present. Hence financial statements do not include any adjustments that might result from the outcome of this uncertainty. The trustees are continuing to monitor, assess and act to the current changing environment accordingly.

#### 2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Total
	2020 £	2020 £	2020 £	2019 £
Donations and gifts	7,433	-	7,433	9,271
Grants from charitable trusts	-	10,483	10,483	24,440
	<u>7,433</u>	<u>10,483</u>	<u>17,916</u>	<u>33,711</u>
	<u><u>7,433</u></u>	<u><u>10,483</u></u>	<u><u>17,916</u></u>	<u><u>33,711</u></u>

# GREATER LONDON MIDDLESEX WEST COUNTY SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2020

#### 3 Charitable activities

	2020	2019
	£	£
Scouting activities & events	81,459	155,203
PACCAR Scout Camp	633,963	567,254
County Levy	73,956	86,767
	<u>789,378</u>	<u>809,224</u>

#### 4 Charitable activities

	2020	2019
	£	£
Depreciation and impairment	103,567	70,862
Scouting activities & events	134,096	107,828
Training	21,808	10,506
PACCAR	425,900	447,042
International fund	1,226	5,450
County Scout Council admin	24,376	22,029
Achievement awards	22,750	24,690
Bank charges	-	61
Bad debt expense	-	1,455
	<u>733,723</u>	<u>689,923</u>
	<u>733,723</u>	<u>689,923</u>
<b>Analysis by fund</b>		
Unrestricted funds	710,973	665,233
Restricted funds	22,750	24,690
	<u>733,723</u>	<u>689,923</u>

Included in County Scout Council admin is auditor's remuneration totalling £4,120 (2019: £3,955) and auditor's remuneration for other services totalling £1,700 (2019: £1,650).

#### 5 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 6.

4 trustees were reimbursed expenses incurred for printing, mileage and subsistence totalling £2,085 (2019: 4 trustees totalling £2,041).

# GREATER LONDON MIDDLESEX WEST COUNTY SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2020

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#### 6 Employees

##### Number of employees

The average monthly number of employees during the year was:

	<b>2020</b>	<b>2019</b>
	<b>Number</b>	<b>Number</b>
PACCAR Scout Camp (full time)	3	2
County Office Admin	2	2
	<hr/>	<hr/>
	5	4
	<hr/> <hr/>	<hr/> <hr/>

##### Employment costs

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Wages and salaries	101,652	61,970
Social security costs	15,467	5,724
Other pension costs	2,100	2,179
	<hr/>	<hr/>
	119,220	69,873
	<hr/> <hr/>	<hr/> <hr/>

No employee received emoluments at a rate in excess of £60,000 during the year (2019: None). No Trustee, or their connected persons, received any remuneration during the year (2019: The previous County Secretary, who resigned in January 2019 and who in her position of County Administrator received a salary of £9,301, which is 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 (2019: £Nil).

# GREATER LONDON MIDDLESEX WEST COUNTY SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2020

#### 7 Tangible fixed assets

	Freehold land	Camp Site Improvements	Equipment	Computers	Total
	£	£	£	£	£
<b>Cost</b>					
At 1 April 2019	518,858	1,605,503	123,162	23,148	2,270,671
Additions	-	36,611	6,000	-	42,611
At 31 March 2020	518,858	1,642,114	129,162	23,148	2,313,282
<b>Depreciation and impairment</b>					
At 1 April 2019	-	647,393	118,719	23,148	789,260
Depreciation charged in the year	-	101,242	2,325	-	103,567
At 31 March 2020	-	748,635	121,044	23,148	892,827
<b>Carrying amount</b>					
At 31 March 2020	518,858	893,479	8,118	-	1,420,455
At 31 March 2019	518,858	958,110	4,443	-	1,481,411

#### 8 Stocks

	2020	2019
	£	£
Finished goods and goods for resale	3,847	7,573

#### 9 Debtors

	2020	2019
	£	£
<b>Amounts falling due within one year:</b>		
Trade debtors	2,562	3,348
Other debtors	2,566	3,811
Prepayments and accrued income	84,841	184,935
	89,969	192,094



# GREATER LONDON MIDDLESEX WEST COUNTY SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2020

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

	Notes	2020 £	2019 £
Loan		8,546	8,101
Deferred income		126,701	315,222
Trade creditors		10,021	28,042
Other creditors		52,998	(459)
Accruals and deferred income		15,348	23,282
		<u>213,614</u>	<u>374,188</u>

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

		2020 £	2019 £
Loan		<u>17,886</u>	<u>26,432</u>

#### 12 Loans and overdrafts

		2020 £	2019 £
Loans from fellow group undertakings		<u>26,432</u>	<u>34,533</u>
Payable within one year		8,546	8,101
Payable after one year		<u>17,886</u>	<u>26,432</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 2020

#### 13 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 2020 £
	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	
Jack Petchey Achievement Award Scheme	21,968	10,483	(22,750)	9,701
	<u>21,968</u>	<u>10,483</u>	<u>(22,750)</u>	<u>9,701</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.

#### 14 Analysis of net assets between funds

	Unrestricted general funds	Restricted funds	Total	Total
	2020 £	2020 £	2020 £	2019 £
Fund balances at 31 March 2020 are represented by:				
Tangible assets	1,420,455	-	1,420,455	1,481,411
Current assets/(liabilities)	543,224	9,701	552,925	425,570
Long term liabilities	(17,886)	-	(17,886)	(26,432)
	<u>1,945,793</u>	<u>9,701</u>	<u>1,955,494</u>	<u>1,880,549</u>

#### 15 Related party transactions

There were no disclosable related party transactions during the year (2019 - none).

# GREATER LONDON MIDDLESEX WEST COUNTY SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2020

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16	Cash generated from operations	2020 £	2019 £
	Surplus for the year	74,945	162,064
	Adjustments for:		
	Investment income recognised in statement of financial activities	(1,374)	(9,052)
	Depreciation and impairment of tangible fixed assets	103,567	70,862
	Movements in working capital:		
	Decrease in stocks	3,726	2,380
	Decrease/(increase) in debtors	102,125	(76,279)
	Increase in creditors	27,502	17,313
	(Decrease)/increase in deferred income	(188,521)	172,303
	<b>Cash generated from operations</b>	<u>121,970</u>	<u>339,591</u>