

Charity registration number 303887

**GREATER LONDON MIDDLESEX WEST COUNTY SCOUT COUNCIL**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

# 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')</b>	
<b>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 ) Insaf Chakal (County Youth Commissioner) (until 25 September 2022) Claire Muxlow (County Youth Commissioner) (from 25 September 2022)
Elected Members	Colin Allix Leon Mielewczyk Rishi Nayan-Varodaria Alex Norori-McCormac Philip Power David Kitchen (until 25 September 2022) David Browning (from 25 September 2022)
Nominated Members	John Arnold (Deputy Chair) Susan Chick Paul Dickson Cathy Muxlow Alkesh Shah (from 25 September 2022) David Kitchen (from 25 September 2022) David Browning (until 25 September 2022) Anand Tailor (until 25 September 2022)
Co-opted Members	Lucy Mears (until 25 September 2022)
Custodian Trustees	The Scout Association Trust Corporation Gilwell Park Bury Road Chingford London E4 7QW
Auditor	Cansdales Audit LLP St Mary's Court The Broadway Old Amersham Bucks HP7 0UT

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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 2023**

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The trustees present their annual report and financial statements for the year ended 31 March 2023.

The Scout Association is in the midst of transitioning several avenues including changing the title of Executive Committees to Trustee Boards as well as various role titles. In places we refer to the Executive Committee in this annual report as during the 2022/23 financial year that was the terminology in place.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

#### **Objectives and activities**

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

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

##### **Our Vision towards 2023 and beyond**

Through the remainder of 2023 and beyond, we will continue to prepare more young people with skills for life, supported by amazing leaders delivering an inspiring programme. We aim to grow, particularly in new areas, whilst being shaped by young people and making positive impact in our communities. We will continue to drive progress as one of six pilot Counties for The Scout Association's ongoing transition plans around volunteer journeys, digital transformation and more.

##### **Our Mission:**

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

##### **Our Values:**

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

##### **Our Goals:**

- Growth,
- Inclusivity
- Youth Shaped
- Community Impact

##### **Identifiable Benefit**

The way in which we help young people in their personal development and empowers them to make a positive contribution to society. This benefit is directly linked to the purpose of Scouts.

##### **Public Benefit**

Scouts is a national movement, open to young people aged 4–25 and adults who are willing to make the Scout Promise. People in areas of deprivation are able to benefit from our programme; while the County and the National Association charge a subscription to members, access to benefits aren't constrained by a member's ability to pay. Locally, there are arrangements to waive subscriptions and other costs for those who face financial hardship. Nationally, there are funds available for uniform and the cost of activities so that young people aren't excluded from Scouts on purely financial grounds.

# GREATER LONDON MIDDLESEX WEST COUNTY SCOUT COUNCIL

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

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#### County Commissioner's Report

Review of the year to 31<sup>st</sup> March 2023 from the County Commissioner

The twelve months to the end of March 2023 was a period where Scouting in Greater London Middlesex West ("GLMW") returned to the energy, excitement and progress we enjoyed before the pandemic. Along the way, the County has adapted really well to the very different world in which we now operate.

I am pleased to be able to report that in the Scout Association annual census taken in January 2023, the County recorded a total membership of 10,113. This takes the County back above the level of 10,000 members again, where we gain added representation in the National Scout Council. Moreover, the County was at some 96% of its pre-pandemic level. This is a remarkable recovery in numbers. My thanks go to all of our Leaders and other adult supporters for the tremendous work they have given to ensure that the return to Scouting was strong and has continued throughout the year. We can be confident that the County has returned to a path of overall membership growth for the future.

The County continues to have a broad roster of Sectional Assistant County Commissioner's (ACCs) for International, Top Awards and Young Leaders. Our Safety and Safeguarding advisers provide a wide support for members in the County and are recognised by the National organisation as drivers of a high standard for these areas in the County. "Our Team" continues to thrive and many of our districts are embedding a similar, broad-based collegiate approach to Scouting.

This year saw a further restructuring for the County aimed at making the delivery of Scouting easier and more representative of its component boroughs. Bringing together the districts of Hayes & Harlington and Uxbridge & District, the new district of Hillingdon West was launched at the beginning of 2023. GLMW is now comprised of 8 districts. My thanks to the leaders in the two contributing districts for the strong and positive energy they have brought to the launch and development of Hillingdon West.

GLMW is well positioned for the changes driven by the National organisation "Skills for Life" Strategy that will be implemented later this year and in to 2024. It was noted in our report for the 2022 AGM that the County has been selected as one of the 10 pilot counties for the changes driven from the strategy. We will begin to use the new systems and methods that will come in to use with the transformation during this year. Following the national "BaseCamp" conference in May 2022, where more detail about the project was revealed, our own transformation team has been working across the County to make sure that everyone has the information and tools they need. Early, procedural changes, around:

- how we welcome and induct new volunteers;
- how we work with our Trustee Boards;
- how we think about our Scouting Values; and,
- how we will work in our new team structures

have already been well implemented in the County. GLMW is on track to transition successfully to the new membership systems in November 2023.

The modular structure of our Training will transition to a much more digitally based Learning experience when the new Membership and Learning systems are in place. Until then, however, our training team continues to develop our online and face to face training programme. In GLMW, how we develop and support our Section Leaders, Trustees, other committee members and other role holders in the management and delivery of Scouting is recognised across the UK. A significant number of attendees at our online training sessions have joined us from other parts of the country.

As we prepare for the switch to a digital learning approach, our team has been developing a range of skills development opportunities that will help our leadership grow in confidence for the delivery of a great Scouting programme. Beginning with the New Leader Weekend in March 2022, the team have continued the Map Skills Day and added a Pioneering Skills Day, the Bushcraft Day and the Residential Skills Weekend to our annual programme of events for Leaders. I'm hugely grateful to our Training and Programme development teams and the Sectional ACCs who have joined forces to make this happen. I want to say a huge thank you for all of their hard work in building this vibrant programme capability for the County.

# GREATER LONDON MIDDLESEX WEST COUNTY SCOUT COUNCIL

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

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The pandemic disrupted the delivery of First Aid training resulting in a significant rise in numbers requiring this module. The training team has been working hard to reduce this backlog and, at the time of writing, some 92% of our membership who need to have their First Aid training in date are fully up to date. A reversion to the normal "keeping in date" requirement will be coming soon and it seems likely that we can achieve this objective in good time. The National objective is to have 98% of our members who need to complete and have their Mandatory Training modules up to date. At the time of writing the position for the County is at 95% for Safety and Safeguarding, 99% for GDPR and 89% for Trustee induction modules. While we still have some work to do, our training compliance has recovered well from the lows of the pandemic. Please join me in thanking our training team, Local Training Managers and the many Training Assistants across the County in keeping the training programme on track.

Our activity provision at PACCAR, our County Campsite in Chalfont St Peter, continues stronger than ever. I'm pleased to say that the new climbing wall has been a real success at the site and is soon to be joined by the now completed caving complex. Also new at the site is a 3G-Swing supported by a generous legacy that has proved to be a popular addition and completes our collection of woodland based adventure activities. The SkyCamp competition saw a welcome return in September 2022 and will extend back out to the full All-Sections weekend this year. Reboot, our Adventure weekend for Leaders will also see a return in 2023.

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. As the site continues to grow its real-world adventure operations, we are recruiting and developing our volunteer crew to keep pace with the growing demand at the site. We are enormously grateful to this wonderful group of people who continue to grow in number both as adults and as junior crew. If you are up for the adventure, please consider becoming a part of this great team. We are also pleased to have been able to maintain our International Volunteering 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.

Our activities teams have continued to extend the range of adventurous activity tasters and experiences. The restructured way our instructor courses are organised and delivered is now beginning to reap dividends. More leaders have been able to achieve more and varied permits across the County. I'm grateful to this team for really growing the range of activities that can now be facilitated in GLMW.

I imagine that many of you will be reading this report at our County AGM in September 2023. As you read, please take a moment to reflect upon the help and support that our Trustee Board has given to the County over the last year. We are well supported by our full complement of Trustees and ex-officio members. They are tireless in their contribution to the growth and evolution of the County. With additional members completing the Trustee Board subcommittees for Finance, Risk, Appointments and the PACCAR Scout Campsite, GLMW has a leading position in its governance and oversight of the charity's objectives. I'm hugely grateful for all that this wider team does for our County.

The year to 31<sup>st</sup> March 2022 has brought a great surge in our development and readiness to take on the future of representative Scouting in North West London. In October 2022, for the first time GLMW celebrated the festival of Diwali. Attended by a wide range of community groups from outside Scouting, several members of the UK national team and a truly amazing range of people from all backgrounds and faiths across the County, the event demonstrated the broad representation we have in the membership of GLMW. In May 2022, GLMW was recognised as the most inclusive Scout County in the country. I cannot overstate my gratitude to every one of the leaders who have made this a real feature of GLMW as we strive to make Scouting "Normal for Everyone".

This will be the last time that I will be reporting to you as County Commissioner. As you read the report, I expect that we will have a new County Commissioner in post and ready to take the County to even greater successes. The last six or so years have been great fun. With some challenging moments along the way, I have enjoyed your company as we have travelled together. Our young people, leaders and supporters have demonstrated an enormous resilience and have excelled themselves in the delivery of Awesome Scouting. The County and all of its members have acted with determination and a creativity that has brought recognition across a much wider audience. I have said this before and I will say it again, I feel enormously privileged to have been the County Commissioner of this remarkable County and send the greatest THANK YOU that I can to every one of you for making GLMW's Scouting truly and consistently Amazing.

Richard

# GREATER LONDON MIDDLESEX WEST COUNTY SCOUT COUNCIL

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2023**

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### County Chair's Report

The troubles of the past few years are well behind us now and we have completed a whole year being back in the norm. The legacy of communications remains with IT and face to face meetings with a nice balance of both. Our sensible and sustainable reserves policy has placed us in a good position, which enables us to move forward with Scouting and its development. This is one of the Board of Trustees fundamental aims and enables us to offer more Scouting to more young people and the opportunity to develop 'Skills for Life.' Nothing could be more beneficial.

The Board of Trustees has continued its work managing funds and resources and ensuring that we are in a good place supporting the County Commissioner and the Team with future development. Both the Board and the various Sub-Committees have met on a regular basis maintaining our visibility, viability, credibility and good governance and I'm happy that we are in a good place going forward. The work the Board does is actually quite exciting and if you are unable to support scouting on a weekly basis I invite you to make yourself known so that you can make a contribution by supporting the Trustees.

We take great care in ensuring that what we do is carefully calculated, the balance of reviewing funds, income and fixed costs, making savings and adjustments where possible has allowed us to maintain the status quo. The cost of living has been difficult to deal with, our robust reserves policy and management has for another year enabled us to continue with a realistic county membership fee.

PACCAR Scout Camp at Chalfont Heights has had an amazing year and is fully operational. A new climbing wall, caving complex and the 3D swing, makes it a great resource for all our young people and is supporting our members and the education sector. Without doubt the site is the market leader. The Board, staff, gappers and volunteers do a fantastic job in operating this fantastic resource including the skill and careful management of its finances, operating and running amazing activities and caring for our customers. A huge amount of time and enthusiasm goes into achieving this and I must complement the 140 volunteers who do this, **we thank you all for your hard work.**

Your Board of Trustees continues to work 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 in a policy of good governance and encourages District Boards to do likewise. The Board has been working with District Chairs increasing the knowledge base required for good governance by running Trustee Workshops. The Board of Trustees has four sub-committees, Finance, PACCAR Board, Risk Management and Appointments Advisory, these all report to the Board and comply with Governance Compliance Report. The Board of Trustees also supports and undertakes training in the responsibility of being a trustee and the mandatory E-learning. Next year will see the formation of another sub-committee – Funding - which will explore future ways for development within the County.

GLMW works hard to offer as many opportunities as possible for young people to enjoy Scouting and learning 'Skills for Life' and also support for all our adults volunteers. Scouting actively engages and supports 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 indoors and outdoors. They learn by doing, sharing in spiritual reflection and by taking responsibility in making choices and undertaking new and exciting challenges all while living out the Scout Promise.

Another interesting year and the promise for better things to come, though I expect there will be some interesting obstacles in that path. My thanks to all the members of the Board and Sub – Committees. You are all a great team to work, you have huge passion, you embraced the challenges you don't take anything for granted and create stimulating debate. I feel proud to work with a wonderful bunch of friends and colleagues. Thank you so much.

Best wishes,

Chad Lake. Board of Trustees Chairman.

### 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 2023*

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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 increased to £1,204k majorly due to an increase in income from PACCAR, and grants. The Jack Petchey Foundation has continued to support the County by way of its Achievement Award Scheme in which Scouts, Explorer Scouts and members of the Scout Network are eligible for individual grants, payable to their Group or Unit. The Foundation supports a GLMW Awards evening every year.

#### **Reserves Policy**

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

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



# GREATER LONDON MIDDLESEX WEST COUNTY SCOUT COUNCIL

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2023**

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

### **The County Constitution**

The County Scout Council is the body which supports and encourages the development of Scouting in the County, and comprises the voting members of the Charity. It includes all those with County roles, and representatives from the Scout Network, Scout Active Support Units, Districts and Groups within the County, among others.

# GREATER LONDON MIDDLESEX WEST COUNTY SCOUT COUNCIL

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

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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 members to certain positions on the Executive Committee 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;
- 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.

# GREATER LONDON MIDDLESEX WEST COUNTY SCOUT COUNCIL

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

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#### **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.

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: 24 September 2023

# 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 2023 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 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

#### Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### 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.

# 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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#### **Responsibilities of trustees**

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

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

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 auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

**Cansdales Audit LLP**

26 September 2023

Chartered Accountants  
Statutory Auditor

St Mary's Court  
The Broadway  
Old Amersham  
Bucks  
HP7 0UT

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 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Notes							
<b>Income from:</b>							
Grants, Donations and Legacies	2	218,531	63,350	281,881	131,143	25,555	156,698
Charitable activities - Income	3	836,639	-	836,639	585,884	-	585,884
Other income		18,710	-	18,710	19,389	-	19,389
<b>Total income</b>		<b>1,073,880</b>	<b>63,350</b>	<b>1,137,230</b>	<b>736,416</b>	<b>25,555</b>	<b>761,971</b>
<b>Expenditure on:</b>							
Charitable activities - Expenditure	4	814,847	50,048	864,895	560,130	39,904	600,034
<b>Net income for the year/ Net movement in funds</b>		<b>259,033</b>	<b>13,302</b>	<b>272,335</b>	<b>176,286</b>	<b>(14,349)</b>	<b>161,937</b>
Fund balances at 1 April 2022		1,895,393	11,151	1,906,544	1,719,107	25,500	1,744,607
<b>Fund balances at 31 March 2023</b>		<b>2,154,426</b>	<b>24,453</b>	<b>2,178,879</b>	<b>1,895,393</b>	<b>11,151</b>	<b>1,906,544</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 2023

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		2023		2022	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	7		1,649,784		1,492,130
<b>Current assets</b>					
Stocks	8	4,895		8,372	
Debtors	9	301,357		74,838	
Cash at bank and in hand		906,569		694,019	
		<u>1,212,821</u>		<u>777,229</u>	
<b>Creditors: amounts falling due within one year</b>	11	<u>(683,726)</u>		<u>(362,815)</u>	
Net current assets			529,095		414,414
<b>Total assets less current liabilities</b>			<u>2,178,879</u>		<u>1,906,544</u>
<b>Income funds</b>					
Restricted funds	12		24,453		11,151
Unrestricted funds			2,154,426		1,895,393
			<u>2,178,879</u>		<u>1,906,544</u>

The financial statements were approved by the Trustees on 24 September 2023

Chad Lake  
County Chair

David Carlen  
Treasurer



# GREATER LONDON MIDDLESEX WEST COUNTY SCOUT COUNCIL

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

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	Notes	2023 £	£	2022 £	£
<b>Cash flows from operating activities</b>					
Cash generated from operations	15		465,256		360,957
<b>Investing activities</b>					
Purchase of tangible fixed assets		(262,570)		(95,557)	
Proceeds on disposal of tangible fixed assets		273		-	
Investment income received		18,710		19,389	
		<u>          </u>		<u>          </u>	
<b>Net cash used in investing activities</b>			(243,587)		(76,168)
<b>Financing activities</b>					
Repayment of borrowings		(9,119)		(8,767)	
		<u>          </u>		<u>          </u>	
<b>Net cash used in financing activities</b>			(9,119)		(8,767)
<b>Net increase in cash and cash equivalents</b>			212,550		276,022
Cash and cash equivalents at beginning of year			694,019		417,997
			<u>          </u>		<u>          </u>
<b>Cash and cash equivalents at end of year</b>			906,569		694,019
			<u>          </u>		<u>          </u>

# GREATER LONDON MIDDLESEX WEST COUNTY SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2023

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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 2023

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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.

#### 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.

# GREATER LONDON MIDDLESEX WEST COUNTY SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 1 Accounting policies (Continued)

#### 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 Grants, Donations and Legacies

	Unrestricted funds	Restricted funds	Total	Total
	2023 £	2023 £	2023 £	2022 £
Donations Gifts and Legacies	218,531	-	218,531	131,143
Grants from charitable trusts	-	63,350	63,350	25,555
	<u>218,531</u>	<u>63,350</u>	<u>281,881</u>	<u>156,698</u>

### 3 Charitable activities - Income

	2023 £	2022 £
Scouting activities & events	12,991	8,627
PACCAR Scout Camp	751,908	525,620
County Levy	71,740	51,637
	<u>836,639</u>	<u>585,884</u>

# GREATER LONDON MIDDLESEX WEST COUNTY SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

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#### 4 Charitable activities - Expenditure

	2023	2022
	£	£
Depreciation and impairment	104,643	104,866
Scouting activities & events	3,859	(3,710)
Training	28,406	8,224
PACCAR	662,903	438,929
County Scout Council admin	15,036	11,821
Achievement awards	50,048	39,904
	<u>864,895</u>	<u>600,034</u>
<b>Analysis by fund</b>		
Unrestricted funds	814,847	560,130
Restricted funds	50,048	39,904
	<u>864,895</u>	<u>600,034</u>

Included in County Scout Council admin is auditor's remuneration totalling £4,625 (2022: £4,425) and auditor's remuneration for other services totalling £1,775 (2022: £1,775).

#### 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.

3 trustees were reimbursed expenses incurred for printing, mileage and subsistence totalling £190 (2021: None of the trustees were reimbursed).

# GREATER LONDON MIDDLESEX WEST COUNTY SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 6 Employees

##### Number of employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
PACCAR Scout Camp	4	4

##### Employment costs

	2023 £	2022 £
Wages and salaries	93,737	85,164
Social security costs	8,958	7,471
Other pension costs	3,455	3,035
	<u>106,150</u>	<u>95,670</u>

No employee received emoluments at a rate in excess of £60,000 during the year (2022: None). No Trustee, or their connected persons, received any remuneration during the year. All persons who are considered to be key management are volunteers and none of these individuals received any remuneration (2022: £Nil).

#### 7 Tangible fixed assets

	Freehold land £	Camp Site Improvements £	Equipment £	Computers £	Total £
<b>Cost</b>					
At 1 April 2022	518,858	1,870,772	165,991	23,148	2,578,769
Additions	-	256,828	-	5,742	262,570
Disposals	-	(14,339)	(6,030)	-	(20,369)
At 31 March 2023	<u>518,858</u>	<u>2,113,261</u>	<u>159,961</u>	<u>28,890</u>	<u>2,820,970</u>
<b>Depreciation and impairment</b>					
At 1 April 2022	-	930,571	132,920	23,148	1,086,639
Depreciation charged in the year	-	95,886	8,566	191	104,643
Eliminated in respect of disposals	-	(14,066)	(6,030)	-	(20,096)
At 31 March 2023	<u>-</u>	<u>1,012,391</u>	<u>135,456</u>	<u>23,339</u>	<u>1,171,186</u>
<b>Carrying amount</b>					
At 31 March 2023	<u>518,858</u>	<u>1,100,870</u>	<u>24,505</u>	<u>5,551</u>	<u>1,649,784</u>
At 31 March 2022	<u>518,858</u>	<u>940,201</u>	<u>33,071</u>	<u>-</u>	<u>1,492,130</u>

# GREATER LONDON MIDDLESEX WEST COUNTY SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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<b>8</b>	<b>Stocks</b>	<b>2023</b>	<b>2022</b>
		£	£
	Finished goods and goods for resale	4,895	8,372
		<u>          </u>	<u>          </u>
<b>9</b>	<b>Debtors</b>	<b>2023</b>	<b>2022</b>
	<b>Amounts falling due within one year:</b>	£	£
	Trade debtors	7,337	3,124
	Other debtors	2,819	3,096
	Prepayments and accrued income	291,201	68,618
		<u>          </u>	<u>          </u>
		301,357	74,838
		<u>          </u>	<u>          </u>
<b>10</b>	<b>Loans and overdrafts</b>	<b>2023</b>	<b>2022</b>
		£	£
	Loans from fellow group undertakings	-	9,119
		<u>          </u>	<u>          </u>
	Payable within one year	-	9,119
		<u>          </u>	<u>          </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 2023

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

	Notes	2023 £	2022 £
Loan		-	9,119
Other taxation and social security		9,597	14,893
Deferred income		279,464	58,987
Trade creditors		18,335	13,349
Other creditors		60,000	60,000
Accruals and deferred income		316,330	206,467
		<u>683,726</u>	<u>362,815</u>

At the year end £60,000 was held on behalf of Brent and Harrow Districts in respect of potential legal and other expenses.



# GREATER LONDON MIDDLESEX WEST COUNTY SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 12 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:

	Balance at	Movement in funds			Balance at	Movement in funds		Balance at
	1 April 2021	Incoming resources	Resources expended	Transfers	1 April 2022	Incoming resources	Resources expended	31 March 2023
	£	£	£	£	£	£	£	£
Jack Petchey Achievement Award Scheme	25,500	25,555	(39,904)	-	11,151	63,350	(50,048)	24,453
HAF	-	4,600	(3,303)	(1,297)	-	-	-	-
	<u>25,500</u>	<u>30,155</u>	<u>(43,207)</u>	<u>(1,297)</u>	<u>11,151</u>	<u>63,350</u>	<u>(50,048)</u>	<u>24,453</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.

#### HAF

This stands for Holiday Activity Fund scheme which was established to provide physical activities and a meal to young people with special educational needs and those from families whose limited financial income meant that they weren't always guaranteed a proper meal.

# GREATER LONDON MIDDLESEX WEST COUNTY SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 13 Analysis of net assets between funds

	Unrestricted general funds	Restricted funds	Total	Total
	2023	2023	2023	2022
	£	£	£	£
Fund balances at 31 March 2023 are represented by:				
Tangible assets	1,649,784	-	1,649,784	1,501,439
Current assets/(liabilities)	504,642	24,453	529,095	253,168
Long term liabilities	-	-	-	(10,000)
	<u>2,154,426</u>	<u>24,453</u>	<u>2,178,879</u>	<u>1,744,607</u>

#### 14 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

#### 15 Cash generated from operations

	2023	2022
	£	£
Surplus for the year	272,335	161,937
Adjustments for:		
Investment income recognised in statement of financial activities	(18,710)	(19,389)
Depreciation and impairment of tangible fixed assets	104,643	104,866
Movements in working capital:		
Decrease/(increase) in stocks	3,477	(4,820)
(Increase) in debtors	(226,519)	(55,612)
Increase in creditors	109,553	160,592
Increase/(decrease) in deferred income	220,477	(256,365)
<b>Cash generated from operations</b>	<u>465,256</u>	<u>91,209</u>