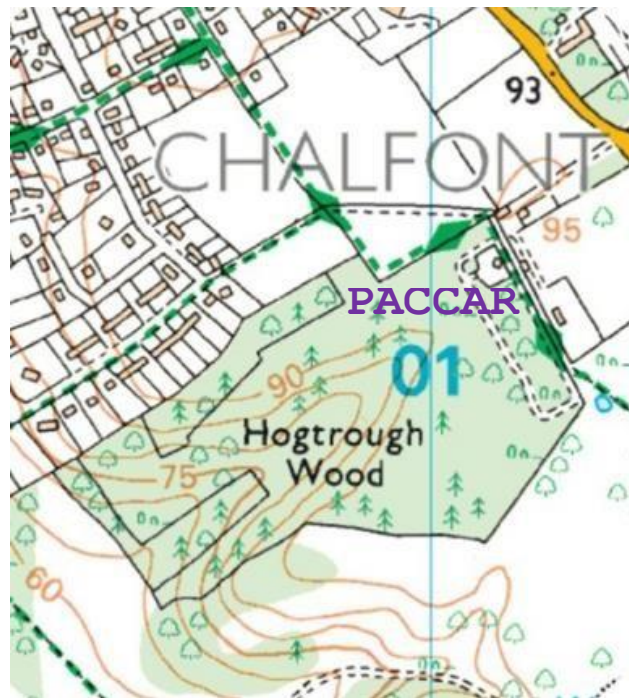




Greater London Middlesex West County Scout Council
Annual Report and Accounts 2017 - 2018





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The County Executive Committee presents this report to the members of the County Scout Council. It forms the official report of the Charity Trustees of the Greater London Middlesex West County Scout Council

Reference and Administration Details

Registered Charity Number: 303887

Principal address: PACCAR Scout Camp, Chalfont Heights, Denham Lane,
Chalfont St Peter, Buckinghamshire, SL9 0QJ

Trustees

Ex – Officio	Chad Lake	County Chairman
	Richard Williams	County Commissioner
	David Carlen	Treasurer
	Karen Tempest	Secretary

Elected Members

Leon Mielewczyk
Philip Power
Aslam Bakarally
David Browning
Stephen Plume

Nominated Members

John Arnold
Debra Griffiths
Satyadeep Singh Gujral
Alex Taylor Brown
Colin Allix (from 25 October 2017)

Co – opted Members

Tony Groves

Custodian Trustees

The Scout Association Trust Corporation, Gilwell Park,
Bury Road, Chingford, London, E4 7QW

Auditor

Cansdales, Bourbon Court, Nightingales Corner,
Little Chalfont, Bucks, HP7 9QS

Review of the year to 31st March 2018 from the County Commissioner

In the twelve months to the end of March 2018, Greater London Middlesex West ("GLMW") enjoyed one of the most successful periods of development and growth seen in the County for many years. With an increase in both Youth and Adults, the County recorded a total membership of 10,363 in the Scout Association annual Census which was an increase of some 6.6% on the total from the previous year. Eight of the districts in the County recorded growth in numbers. The largest increase showing a near 50% growth in numbers. The participation of girls and female leaders in the County continued to increase taking our male to female membership ratio to 65%:35% and we continued to reach in to a wider range of our diverse communities. My thanks go to all of our Leaders and other Adult supporters for the tremendous work they have been giving to help achieve this great result for our membership.

The last twelve months have been a year of transition for the County. With a new County Commissioner taking up the role at the beginning of April 2017, there was a clear period of reflection on the structure and organisation of the County. With a theme or rebuilding "Our Team", we set about creating a refreshed and more collegiate feel to the operation of the County and its twelve constituent Districts. Meetings of the DC Team from across the County were revitalised to ensure that leadership decisions coincide more accurately with the desires of the membership represented in the districts. This pattern is being encouraged within each district as DCs or DC teams encourage a stronger bond within each district. This has seen some change in the DC team with six of our districts welcoming new team members during the year. The increased flexibility introduced by enabling teams of two, three or four people to share the responsibilities of the office of DC have helped this transition to occur with minimum disruption in many cases.

In addition to these changes in personnel, the review examined how we support our leadership and help them to achieve their best in supporting the young people who are the principal focus of our Scouting. This has seen changes in how we offer training and on-going support to our leaders, how we develop and support our Executive Committee members and other elements of the management of Scouting to help each leader be at their most effective. This process will continue to evolve over the coming years.

Once again, we had an impressive calendar of events at PACCAR, our County Campsite in Chalfont St Peter. From February Freezer, the Great Chocolate Race in the Spring, through the August Blow Your Socks Off Camp and the Elements Weekend in September, many thousands of young people are creating and sharing memories that will last a lifetime. This year also saw some new additions to the calendar with: a ReBoot day giving Adults the opportunity to participate in the activities on the site for themselves and gain a reminder, if one were needed, just why we offer the excitement of Outdoors and Adventure to our young people; and, the first of what we hope will be a long running initiative for the Cub Section, 1st Nomads was a day that brought together Cubs from different packs to experience woodland skills as part of the great family of Scouting. We are happy to sponsor these initiatives in the County. It was a great pleasure to see the joy created at all of these events.

The campsite enjoyed a record year of bookings with groups both from within GLMW and around the country. All of which helps the site to operate on a financially self-contained basis for the county and increasingly it has the capacity to build reserves for maintenance and development. In the last year, the planning process moved from seeking approvals for the redevelopment of some of our older buildings on to commencing the actual development process. The first of these new buildings should be completed in the coming year. While this is a long-term project, it is already improving the look and quality of the environment at the site.

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.

In 2015 and 2016 we increased our focus on helping and encouraging people to deliver great programmes. Our tagline "Engaged Adults + Great Programmes = Awesome Scouting" has featured in our Roadshows and training modules throughout this period. It has been a belief in the County that great programmes drive greater youth engagement in the movement. We are happy to see that this is reflected in the recent announcement of the Scout Association's new strategy, branded as "Skills for Life", where Programme is one of the three pillars of the strategy.

The fantastic energy and work of our adult leaders in delivering great programmes across the county saw an increase in our youth membership of 320 or some 4.2% during the year to the Census in January.

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

This year, we have increased our focus on helping young people achieve their best in all sections. We have added an ACC Top Awards group to the County Team. They are developing a plan to improve the support, build a wider top awards team and are already supporting leaders and young people to help us to grow the number of members who will go on to achieve our top awards. We will be tracking the success of this initiative in the coming years. In the last twelve months, the DofE participants in GLMW saw 35 Bronze, 23 Silver and 10 Gold Awards achieved, one of our highest numbers for some time. Three young people achieved their Queen's Scout Award. Congratulations to all of them.

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

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

The County Training Team, with over 100 adults, are continuing to 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 aimed to increase in the coming year as we begin to roll out more local module training opportunities around the county. In addition, more resources were added to our First Aid training programme helping to ensure that we increased our Mandatory Training available to Leaders. A new Mandatory Training Co-ordinator has been recruited to ensure that people are better supported when it is time to renew these modules. 112 Wood badges were awarded during the year.

In August 2017, the County Development Officer left employment with GLMW. This has given us the opportunity to review the development model we have been using over the last few years. In discussion with the DC Team, it was concluded that a more effective model could be implemented that is more effectively focused on the delivery of new Scouting opportunities in the County. This model will be set up with a better balance of interests for each of the Districts in the County and will be implemented in the coming year. There will be a County Development Project Manager and a number of Development Project Supporters who will be tasked with the delivery of new provision projects. We will report to you with more about this in our next annual review.

As is common in our increasingly regulated world, Scouting has also been subject to the introduction of new legal requirements. In particular, the approach of the new EU General Data Protection Regulations ("GDPR") has required the County to examine how it collects and stores data, how we communicate with our members and those outside the movement and how we manage our technology. In addressing these issues, the County has launched a new website during the year, will be transitioning to a new email system and changing the way we set rules for data management. As a part of this process it was decided to introduce Online Scout Manager ("OSM") as a County provision so that all sections in the County can have a GDPR compliant mechanism for storing their youth data. This will be rolled out from April 2018.

2019 will be the year of the 24th World Scout Jamboree in West Virginia, USA. The planning for the GLMW contingent attending the Jamboree started early in 2017 with the selection of a great team of leaders who will guide 64 young

people from the county in this experience of a life time. The GLMW contingent will be in two units, one of four patrols from the county and one of three patrols joined by a Girlguide patrol from the South East Region. The selection of the contingent members took place on four selection days held in November/December 2017 where over 150 young people were interviewed and asked to take part in a wide range of activities and team building games. The standard of all the participants was very high and a credit to the skills development provided by their Group and Unit leaders around the County.

On this selection occasion we were determined that no applicant would be made to leave emptyhanded from this experience unless they chose to. For every applicant who was unsuccessful in gaining a place in the Jamboree contingent, we offered the opportunity of a place in a GLMW Unit that will visit the Haarlem Jamborette in the Netherlands at around the same time as the World Scout Jamboree in America. I'm pleased to say that 29 young people have taken up this opportunity and are now preparing for that expedition. It is our intention to widen the range of international opportunities that are offered by the county and a new International team has been formed with this objective.

One international expedition that we are particularly proud of in GLMW is our quadrennial County Expedition to Kandersteg in Switzerland. The Kandersteg 2017 Expedition saw 598 young people and adults from the County visit the Kandersteg International Scout Centre in August. Transported by cars, trains, buses and aeroplanes the Expedition proper spent 10 days camping, exploring and experiencing a wide range of Alpine activities. At the end of the visit, exhausted but happy, every one of the participants and staff came home, although one or two took a few days longer to make the trip back. Surveying the team and the participants after the event revealed a very high level of enjoyment with over 85% expressing a definite wish to return again in the future. Of the others, most simply hadn't made a decision yet. Needless to say, we have already made a reservation at KISC for 2021.

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

Richard Williams
County Commissioner

County Chairman's Report

The Scout County is led by the County Commissioner and managed by the County Executive and are accountable to the County Scout Council for the satisfactory running of the County. The members of the Executive are the Charitable Trustees of the Scout County and the Executive exists to support the County Commissioner and the Team in meeting the responsibilities of the appointment and for the development of Scouting in the County.

The Executive has been diligent in its operation of the many rules and regulations which are required for good governance of the County and has three Sub-Committees who are responsible for:-

- A. Finance Sub-Committee
- B. Paccar Board
- C. Appointments Advisory

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

- 1. Data Protection Regulations and On-Line mandatory training
- 2. Risk Management
- 3. A Countywide District Executive Audit

The Executive undertakes training in the responsibilities of being a Trustee and offers this training at County and District Level.

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

Paccar Scout Camp at Chalfont Heights adds great value to our Scouting in the County and the wider world. The Board, Operations Manager, Duty Managers and the 120 crew members make this one of the premier sites in the United Kingdom and there are great plans for future development.

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

Thank you and best wishes,

Chad Lake
County Chairman

Skills for Life' - Our plan to prepare better futures 2018 - 2023

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 & 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.



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. 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 £1.1m but it should be noted that this does include donations and legacies, The Jack Petchey Foundation has continued to support the County by way of its Achievement Award Scheme in which Scouts, Explorer Scouts and members of the Scout Network are eligible for individual grants, payable to their Group or Unit. The Foundation supports a GLMW Awards evening every year.

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

Reserves Policy

The routine responsibilities of the County are financed through the annual membership subscriptions which are reasonably predictable and stable. The associated costs, which include basic support and training for activities, are carefully controlled within budgets set at the beginning of the year. As the County provides a financial guarantee to its own activities the Trustees consider that based upon previous experience of the County's finances, reserves of approximately £15,000 as a contingency against cost overruns on these events are appropriate. The unrestricted general fund was £221,608 at 31st March 2018.

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 £75,000. At 31st March 2018 the General Reserve balance was £105,835.

The final significant component of funds is the PACCAR Scout Camp Major Fixed Asset Fund which contains the fixed assets, land and buildings used at PACCAR Scout Camp and amounted to £1,360,628 at 31st March 2018.

As both reserves balances show variance from the targeted figure the Finance Sub Committee will be investigating how this can best be addressed

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 searches 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.

Governance

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 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 staff, who are themselves Charity Trustees.

The Regional Commissioner for the London Region, Terry Kingham has the right to attend meetings of the County Executive Committee.

Membership

The County Executive Committee has four types of members:

- **Ex Officio Members** - the County Commissioner, County Chairman, County Secretary, County Treasurer and the Scout Network 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 and serve for a period of one year, after which they can be re-elected for further years.
- **Nominated Members** - Persons nominated annually by the County Commissioner in consultation with the County Chairman, 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 Chairman 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.

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

Financial Responsibilities of the Trustees

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 charitable company'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 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.

Signed on behalf of the charity's Trustees

Chad Lake
County Chairman

Date:.....

INDEPENDENT AUDITOR'S REPORT

To The Trustees of Greater London Middlesex West County Scout Council

Opinion

We have audited the financial statements of Greater London Middlesex West County Scouts Council for the year ended 31 March 2018 which comprise a Statement of Financial Activities, Balance Sheet, Cashflow and notes numbered 1 to 19 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 2018 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

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

Conclusions relating to going concern

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

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, 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.

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 financial statements which 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 liquidate the charity or 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 regulations made under section 154 of that Act.

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.

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 charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Date.....

Cansdales
Chartered Accountants and Statutory Auditors

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.



Statement of Financial Activities (Incorporating an income and expenditure account)
For The Year Ended 31 March 2018

	Note	Unrestricted funds	Restricted funds	TOTAL FUNDS 2018	Unrestricted funds	Restricted funds	TOTAL FUNDS 2017
		£	£	£	£	£	£
INCOME & ENDOWMENTS FROM:	3, 4						
Donations and legacies		1,809	21,500	23,309	7,706	31,618	39,324
Charitable activities		1,076,556	-	1,076,566	654,566	-	654,596
Other trading activities		-	-	-	-	-	-
Investments		18,292	-	18,292	8,006	-	8,006
TOTAL		1,096,667	21,500	1,118,167	670,278	31,618	701,896
EXPENDITURE ON:	5						
Charitable activities		930,569	20,000	950,569	599,391	34,268	633,659
TOTAL		930,569	20,000	950,569	599,391	34,268	633,659
NET INCOME/(EXPENDITURE)		166,098	1,500	167,598	70,887	(2,650)	68,237
<i>Transfers between funds</i>	15	-	-	-	-	-	-
NET MOVEMENT IN FUNDS		166,098	1,500	167,598	70,887	(2,650)	68,237
BALANCE AT 1 APRIL 2017		1,530,169	20,718	1,550,887	1,459,282	23,368	1,482,650
BALANCE AT 31 MARCH 2018	15	1,696,267	22,218	1,718,485	1,530,169	20,718	1,550,887

The council has no recognised gains or losses other than the result for the year

All operations are classed as continuing

Balance Sheet
As At 31 March 2018

	Note	2018 £	£	2017 £	£
FIXED ASSETS					
Tangible fixed assets	9		1,360,628		1,357,147
CURRENT ASSETS					
Stock	10	9,953		6,175	
Debtors	11	115,815		171,000	
Cash at bank and in hand		450,771		371,161	
		<u>576,539</u>		<u>548,336</u>	
LIABILITIES: Amounts falling due within one year	12	<u>(184,149)</u>		<u>(312,408)</u>	
NET CURRENT ASSETS			392,390		235,928
LIABILITIES: Amounts falling due in more than one year	14		(34,533)		(42,188)
NET ASSETS			<u>1,718,485</u>		<u>1,550,887</u>
FUNDS					
Unrestricted general funds	15, 16		221,608		169,256
Unrestricted designated funds	15, 16		1,474,659		1,360,913
Restricted funds	15, 16		22,218		20,718
			<u>1,718,485</u>		<u>1,550,887</u>

These financial statements were approved and authorised for distribution by the Trustees on
2018 and signed on their behalf by:

Chad Lake
County Chairman

David Carlen
Treasurer

Cashflow Statement
As At 31 March 2018

	2018	2017
	£	£
Net movement in funds	167,598	68,237
Adjustments for:		
Depreciation	81,278	80,132
Investment income	(18,292)	(8,006)
Loss on disposal	-	-
Decrease/(increase) in stock	(3,778)	(1,641)
Decrease/(increase) in trade and other receivables	55,185	(150,683)
Increase/(decrease) in trade and other payables	(128,259)	226,780
Net cash from operating activities	<u>153,732</u>	<u>214,819</u>
Investing activities		
Purchase of fixed assets	(84,759)	(127,823)
Investment income	18,292	8,006
<i>Cash flow from investing activities</i>	<u>(66,467)</u>	<u>(119,817)</u>
Financing activities		
Increase/(decrease) in borrowings	(7,655)	(7,300)
<i>Cash flow from financing activities</i>	<u>(7,655)</u>	<u>(7,300)</u>
Net change in cash and cash equivalents	79,610	87,703
Cash and cash equivalents at start of year	<u>371,161</u>	<u>283,458</u>
Cash and cash equivalents at the end of the year	<u>450,771</u>	<u>371,161</u>

Notes To The Financial Statements
For The Year Ended 31 March 2018

1. Constitution

The Scout Council of Greater London Middlesex West 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.

2. Accounting policies

Scope of the Financial Statements

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.

Preparation of the Financial Statements

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £1.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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) issued on 16 July 2014, as amended by Update Bulletin 1; the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements have been prepared to give a 'true and fair' view and 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 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) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been applied consistently to all years presented, unless otherwise stated.

The Trustees believe that due to the availability of sufficient funds there are no material uncertainties about the charity's ability to continue as a going concern.

Notes To The Financial Statements (Continued)
For The Year Ended 31 March 2018

2. Accounting policies (continued)

Fixed Assets and depreciation

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%
New buildings	4% straight line as deemed to have a 25 year useful life
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

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.

Leased Assets

Rentals on operating leases are charged to the SOFA as incurred on a straight line basis over the length of the lease.

Stocks

Stocks are valued at the lower of cost and their estimated net realisable value. Cost consists of the original cost of the goods without any addition for overheads.

Subscriptions and Investment Income

Membership subscriptions, the County Levy and Investment Income are accounted for on an accruals basis.

Donations and Voluntary Income

Donations and voluntary income are accounted for in the year of receipt. The tax recoverable on Gift Aid donations is accounted for on an accruals basis.

Grants Receivable

Grants receivable are accounted for in the year of receipt except where notification of the grant has been received before the year end in which case the anticipated amount of the grant will be accrued.

Notes To The Financial Statements (Continued)
For The Year Ended 31 March 2018

Expenditure

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.

Pensions Policy

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.

Taxation

No tax has been provided because the income of the Council is within the exemption granted by Section 505 of the Income and Corporation Taxes Act 1988

Fund Accounting

General 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.

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.

Transfer of Funds

The Council makes transfers between funds when expenditure of a restricted nature is to be met from more than one type of fund. The maximum level of these transfers is agreed by the Council prior to the expenditure.

Notes To The Financial Statements (Continued)
For The Year Ended 31 March 2018

3. Income and endowments

	Unrestricted funds	Restricted funds	TOTAL FUNDS 2018	Unrestricted funds	Restricted funds	TOTAL FUNDS 2017
	£	£	£	£		£
<i>Donations & legacies</i>						
Gift aid, including tax recovered	37	-	37	48	-	48
Donations	1,772	-	1,772	7,658	-	7,658
Grants from charitable trusts	-	21,500	21,500	-	31,618	31,618
	<u>1,809</u>	<u>21,500</u>	<u>23,309</u>	<u>7,706</u>	<u>31,618</u>	<u>39,324</u>
<i>Charitable activities</i>						
County levy	90,664	-	90,664	77,379	-	77,379
Movement in deferred income	(8,246)	-	(8,246)	-	-	-
Scouting activities and events	297,902	-	297,902	246,737	-	246,737
Movement in deferred income	148,074	-	148,074	(221,632)	-	(221,632)
PACCAR Scout Camp	558,512	-	558,512	551,591	-	551,591
Movement in deferred income	(10,340)	-	(10,340)	491	-	491
	<u>1,076,566</u>	<u>-</u>	<u>1,076,566</u>	<u>656,566</u>	<u>-</u>	<u>656,566</u>
<i>Investments</i>						
Interest receivable	18,292	-	18,292	8,006	-	8,006
TOTAL INCOME	<u>1,096,667</u>	<u>21,500</u>	<u>1,118,167</u>	<u>670,278</u>	<u>31,618</u>	<u>701,896</u>

4. Restricted Income

	2018 £	2017 £
Jack Petchey Foundation	21,500	31,618
	<u>21,500</u>	<u>31,618</u>

5. Expenditure

	Unrestricted funds	Restricted funds	TOTAL FUNDS 2018	Unrestricted funds	Restricted funds	TOTAL FUNDS 2017
Charitable activities						
Scouting activities and events	395,034	-	395,034	41,483	-	41,483
JPF achievement awards	-	20,000	20,000	-	34,268	34,268
Adult training	16,304	-	16,304	10,358	-	10,358
PACCAR Scout Camp (general expenditure)	481,335	-	481,335	505,537	-	505,537
International fund	4	-	4	300	-	300
Local development	22,310	-	22,310	22,310	-	22,310
County scout council administration	15,582	-	15,582	19,403	-	19,403
	<u>930,569</u>	<u>20,000</u>	<u>950,569</u>	<u>599,391</u>	<u>34,268</u>	<u>633,659</u>
TOTAL EXPENDITURE	<u>930,569</u>	<u>20,000</u>	<u>950,569</u>	<u>599,391</u>	<u>34,268</u>	<u>633,659</u>

Notes To The Financial Statements (Continued)
For The Year Ended 31 March 2018

6. Staff Costs and Employees

	2018	2017
	£	£
Wages and salaries	46,508	56,039
Social security costs	3,235	3,807
Pension costs	2,236	2,994
	<u>51,979</u>	<u>62,840</u>

The number of employees, analysed by function were:

		2018	2017
PACCAR Scout Camp	Full time	2	2
County Office Admin	Part time	2	2
		<u>4</u>	<u>4</u>

No employee received emoluments at a rate in excess of £60,000 during the year (2017: £Nil). No Trustee, or their connected persons, received any remuneration during the year except for the County Secretary who in her position of County Administrator received a salary of £10,599 (2017: £10,073) and a bonus of £810 (2017: £1,000), which are both permitted under the charity's constitution. All persons who are considered to be key management are volunteers and none of these individuals received any remuneration (2017: £Nil).

7. Trustees' expenses

The following amounts were paid to council members, in respect of expenses incurred in the course of their duties:

		2018	2017
		£	£
David Carlen	Postage, mileage, resources, printing	122	411
Terry Kingham	Postage, printing, mileage, subsistence, conferences, resources	-	1,596
Chadwick Lake	Postage, printing, mileage, conferences, subsistence, resources	931	778
Leon Mielewczyk	Postage, printing, mileage, resources	-	32
Ray Byrne	Mileage	-	154
Richard Williams	Postage, printing, mileage, conferences, subsistence, resources	1530	-
		<u>2,583</u>	<u>2,971</u>

No expenses remained unpaid at 31 March 2018 (2017: £Nil).

8. Net income/(expenditure)

Net income/(expenditure) is stated after charging:

		2018	2017
		£	£
Auditor's remuneration	Audit fee	3,875	3,750
	Other services	950	925
Depreciation		81,278	80,132

Notes To The Financial Statements (Continued)
For The Year Ended 31 March 2018

9. Tangible fixed assets

	Freehold land	Camp Site Improvements	Equipment	Computers	Total
Cost	£	£	£	£	£
At 1 April 2017	518,858	1,332,060	120,201	23,148	1,994,267
Additions	-	81,798	2,961	-	84,759
At 31 March 2018	518,858	1,413,858	123,162	23,148	2,079,026
Depreciation					
At 1 April 2017	-	506,339	109,161	21,620	637,120
Charge for the year	-	73,520	6,230	1,528	81,278
At 31 March 2018	-	579,859	115,391	23,1478	718,398
Net Book Value					
At 31 March 2018	518,858	833,999	7,771	-	1,360,628
At 31 March 2017	518,858	825,721	11,040	1,528	1,357,147

10. Stock

	2018	2017
	£	£
Finished goods	9,953	6,175
	9,953	6,175

11. Debtors

	2018	2017
	£	£
Trade debtors	2,431	5,301
Prepayments	108,060	159,751
VAT	5,324	5,948
	115,815	171,000

12. Creditors: Amounts falling due within one year

	2018	2017
	£	£
Loan (note 14)	7,678	7,300
Trade creditors	11,837	12,405
Accruals	18,524	20,296
Deferred income (note 13)	142,919	272,407
Credit card	3,191	-
	184,149	312,408

Accruals includes an amount of £Nil (2017: £Nil) relating to outstanding defined contribution pension payments

Notes To The Financial Statements (Continued)
For The Year Ended 31 March 2017

13. Deferred income

	2018	2017
	£	£
Deferred income at 1 April 2017	272,407	51,266
Released during the year	(272,407)	(51,266)
Deferred to future periods	142,919	272,407
Deferred income at 31 March 2018	<u>142,919</u>	<u>272,407</u>

The closing deferred income is for the following purposes:

	2018	2017
	£	£
Camp site deposits	61,115	50,775
Kandersteg trip 17/18	-	221,632
Jamboree 18/19	73,558	-
Levy charge 18/19	8,246	-
Total	<u>142,919</u>	<u>272,407</u>

14. Creditors: Amounts falling due after one year

	2018	2017
	£	£
Loan	<u>34,533</u>	<u>42,188</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.

15. Movement of Funds

	At 1 April 2017	Income	Expenditure	Transfers	At 31 March 2018
	£	£	£	£	£
<i>Restricted Funds</i>					
Jack Petchey Achievement Award Scheme	20,718	21,500	(20,000)	-	22,218
	<u>20,718</u>	<u>21,500</u>	<u>(20,000)</u>	<u>-</u>	<u>22,218</u>
<i>Unrestricted general funds</i>	<u>169,256</u>	<u>548,495</u>	<u>(449,230)</u>	<u>(46,913)</u>	<u>221,608</u>
<i>Unrestricted designated funds</i>					
PACCAR Scout Camp	38,998	548,172	(481,335)	-	105,835
PACCAR Scout Camp Major Fixed Asset Fund	1,313,715	-	-	46,913	1,360,628
International	8,200	-	(4)	-	8,196
	<u>1,360,913</u>	<u>548,172</u>	<u>(481,339)</u>	<u>46,913</u>	<u>1,474,659</u>
<i>Total unrestricted funds</i>	<u>1,530,169</u>	<u>1,096,667</u>	<u>(979,992)</u>	<u>-</u>	<u>1,696,267</u>
Total	<u>1,550,887</u>	<u>1,118,167</u>	<u>(999,992)</u>	<u>-</u>	<u>1,718,485</u>

Notes To The Financial Statements (Continued)
For The Year Ended 31 March 2018

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 £200 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.

PACCAR Scout Camp

This fund carries income and expenditure incurred in the day to day running of the camping centre.

PACCAR Scout Camp Major Fixed Asset Fund

This fund represents the net book value of the major fixed assets, including its acquisition, together with significant improvements to the site including new buildings and the refurbishment of existing buildings.

International Fund

This fund is to provide seed funding for future international activities and to provide support to members of the County who would be prevented from attending an International Scouting activity due to financial constraints.

16. Analysis of net Funds

	Unrestricted general funds	Unrestricted designated funds	Restricted funds	Total funds
	£	£	£	£
Tangible fixed assets	-	1,360,628	-	1,360,628
Net current assets	221,608	148,564	22,218	392,390
Long term liabilities	-	(34,533)	-	(34,533)
	<u>221,608</u>	<u>1,474,659</u>	<u>22,218</u>	<u>1,718,485</u>

17. Capital commitments and contingent liabilities

At the year end the charity has capital commitments which have been authorised, but not yet contracted, of £117,185 (2017: £Nil).

18. Ultimate controlling party

There is no ultimate controlling party.

19. Related party transactions

There were no related party transactions during the year (2017: None).