

Registered Charity Number: 1015476

Report of the Trustees and Unaudited Financial Statements
for the year ending 31st January 2024

For

Greater London South East County Scout Council

Greater London South-East County Scout Council Trustees Report 2023-2024

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Introduction

The Trustees present their report with the financial statements of the charity for the year ending 31st January 2024. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) Accounting & Audit Requirements for Group, Districts, Counties/Areas & Scottish Regions published by The Scout Association.

Reference and Administration details

Registered Charity Number: 1015476

Trustees

- Tim Birse (County Treasurer)
- Alison Bruce (Chair – County Executive Committee)
- Luke Cashin
- Catherine Charlesworth
- Bill Gunn
- Gwyn Muckelt (County Commissioner)
- Stuart Sutton
- Thomas Tribe
- Russell Zapple

Bankers

CAF Bank Ltd
25 Kings Hill Avenue
West Malling
Kent
ME19 4JQ

Independent Examiner

Peter Evans
37 Frankswood Avenue
Petts Wood
Kent
BR5 1BW

Structure, Governance and Management

Governance

The County's governing documents are those of The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and the Policy, Organisation and Rules of The Scout Association ("POR").

The County is a trust established under its rules, which are common to all Scouts. It is a charity registered in England number 1015476.

The County is managed by the County Trustee Board. The structure of the Board and methods of appointment of Trustees is set out in POR. Members of the County Trustee Board act as Charity Trustees for the County as an educational charity. The Trustees are responsible for complying with legislation applicable to charities, including the requirement to keep proper accounts and to make returns to the Charity Commission.

Members of the Trustee Board complete 'Being a Scouts Trustee' learning within the first 6 months of joining the Board.

The County Trustee Board exists to ensure the charity is well-managed, risks are assessed and mitigated, buildings and equipment are in good working order, and everyone follows legal requirements and the organisation's policies and rules. Their support helps other volunteers run high-quality and safe programmes that gives young people skills for life.

Risk Management

The County Trustee Board has identified the major risks to which they believe the County is exposed, these have been reviewed and systems have been established to mitigate against them. The main areas of concern that have been identified relate to the training and assessment of volunteers working with both young people and adults. The Scouts' detailed Rules on safety, safeguarding and first aid qualification for volunteers are implemented.

The County owns a modest amount of camping and other training equipment used on training courses, and some sailing boats kept at Bewl Water. These are insured.

The County is not responsible for any real property and has no employed staff.

Objectives and Activities

The Purpose of Scouting

Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.

The Values of Scouting

Scouts are guided by these values:

- Integrity - We act with integrity; we are honest, trustworthy and loyal.
- Respect - We have self-respect and respect for others.
- Care - We support others and take care of the world in which we live.
- Belief - We explore our faiths, beliefs and attitudes.
- Co-operation - We make a positive difference; we co-operate with others and make friends.

The Scout Method

Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting and:

- enjoy what they are doing and have fun
- take part in activities indoors and outdoors
- learn by doing
- share in spiritual reflection
- take responsibility and make choices
- undertake new and challenging activities
- make and live by their Promise.

Weekly meetings, camps and other activities for Cubs, Scouts and Explorer Scouts are planned to follow the Scout Method and the Values of Scouting.

The Scout County of Greater London South East exists to develop young people within the structure of the Scout Association. It is one of six Counties within the Greater London area and serves young people in the two Scout Districts and through them numerous Scout Groups within the London Boroughs of Bromley and Bexley.

Financial Review

Reserves Policy

The charity's policy is to maintain unrestricted general funds at a level which cover at least six months unrestricted expenditure to ensure that the County Scout Council can adequately fulfil its continuing charitable, operational and management obligations. At £139,000 unrestricted general funds are substantially in excess of the minimum level.

Review of Transactions

There was an excess of payments over receipts in the unrestricted general fund of £7,175, before allowing for transfers to support international activities. In order to use up some of the excess funds accumulated in previous years, we had budgeted for excess expenditure of £6,500.

In order to support Scout Groups with their administration, the County provides OSM Gold Plus membership to those groups that use it. We had budgeted the annual cost of this at £11,000, which is the ongoing cost. However, we purchased a batch of licences shortly before the year end which

resulted in an overspend of £4,500. We hold the licences as “stock” that we will not need to purchase in 2024-25.

The Scouts nationally are working to transform the volunteer experience, with the aim of attracting and retaining more adult volunteers to, in turn, enhance the experiences we are able to offer young people. To support this work, we partnered with Greater London South in sharing some paid consultancy resource to produce materials and to work with our Districts and Groups. This was unbudgeted expenditure of £7,700.

Increases in interest rates benefitted our finances. We received £5,750 in investment income, double the amount we expected and equivalent to more than £1 per youth member. There were other small differences between budgeted and actual expenditure. The largest was that we had budgeted £2,000 for an event to mark and thank adult leaders who had received Scouting awards for good or long service, an event that did not take place.

We transfer £2,000 each year to our designated fund for international activities. Half of this is to support leaders selected to attend the next World Scout Jamboree, and half for international activities undertaken by members of the County generally.

As expected, numbers fell during 2020 and the census in January 2021 returned only 3,826 young people compared with 5,149 the previous year. The bounce back when activities re-started following the pandemic was very pleasing with the January 2022 census returning 4,863 youth members; January 2023 5,138 youth members, and January 2024 5,212 youth members, taking us back above pre-pandemic levels. This shows the value of Scouting, and how we are perceived by young people and their families.

During the year the Trustees decided that it was appropriate to take some modest risk with our accumulated funds, with a view to securing an investment return closer to inflation and enabling us to maintain the low subscription rate for longer. After discussion the Trustees determined to invest £30,000 in the COIF Charities Ethical Investment Fund managed by CCLA Investment Managers Ltd. It is important to note that the value of this type of investment can go down as well as up, and that the past is not necessarily a guide to future experience. Nevertheless during the period we have held the investment stock markets have been beneficial and the value of our holding at 31st January 2021 was £31,910.

Overseas events

We started the year holding £17,500 accumulated funds for the World Scout Jamboree in South Korea. During the year further amounts were paid in by participants and their families, by grant funding and other donations and by fund raising events. The main outgo was the national Jamboree fee, and training and support costs for our contingent. Conditions in South Korea made the national press during the Jamboree. It was unfortunate but necessary to withdraw the UK contingent from the Jamboree site, primarily on safety grounds. That decision having been taken, it was vital to give our young people the best international experience possible in the circumstances. The majority of the extra costs incurred were met by UK Scouts nationally, but our contingent came in at a modest deficit of £2,000, just £50 per head. Our young leadership team on the ground in Korea should be congratulated on their good financial control throughout the twenty months of the Jamboree being active.

We are holding £1,826 and £2,017 for expeditions to Poland and Kenya respectively that were cancelled due to covid-19. These funds will be used to support overseas activities generally if they are not claimed by individuals by 2026.

Outlook

At the time of approval of these accounts, plans are underway to complete the merger of Greater London South East with Greater London South, our neighbouring Scout County. This will bring operational benefits and will reduce the duplication of administrative overhead tasks. It turns this will release volunteers' time which we hope will be able to be redirected for the benefit of the young people who are our primary objective.

The two charities have identical aims and objectives and have broadly similar levels of assets. The Trustees are confident that the merged charity will continue to act effectively for the benefit of young people in Bromley and Bexley, together with five other London boroughs.

Statement of Trustees' Responsibilities

Charity law requires the members of the County Trustee Board, as Charity Trustees, to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that period. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. 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.

Financial Statements

Receipts and payments account for the year ended 31st January 2024

Fund	Unrestricted General £	Unrestricted Designated £	Restricted £	Total 2024 £	Total 2023 £
<u>Receipts</u>					
Subscriptions	23,635			23,635	22,370
D of E Award fees	1,722			1,722	886
<u>Overseas expeditions</u>					
Grant funding			3,415	3,415	43,457
Personal/family contributions			25,638	25,638	58,965
Fund raising and donations			300	300	4,580
Investment income	5,746			5,746	1,833
Sundry income	500			500	415
Total receipts	31,603	0	29,353	60,956	132,506
<u>Payments</u>					
Office premises	1,119			1,119	1,007
Bank charges	120			120	156
Executive Committee expenses	857			857	2,193
<u>Overseas expeditions</u>					
National Jamboree fees			39,797	39,797	95,984
Jamboree expenses			3,844	3,844	0
Badges, clothing and other kit			605	605	3,860
Training events			4,543	4,543	2,510
Refunds re cancelled expeditions			0	0	30,167
Adult training	8,883			8,883	7,516
Youth training	2,107			2,107	2,951
D of E Award scheme	1,561			1,561	600
Services to Groups and Districts	23,165			23,165	7,740
Insurance	776			776	710
Administration	149			149	200
Sundry expenses	41			41	767
Total payments	38,778	0	48,789	87,567	156,361
Net operating income	-7,175	0	-19,436	-26,611	-23,855
Purchase of Investments	-30,000			-30,000	0
Transfers between funds:	-2,000	13	1,987	0	0
Cash funds brought forward	146,289	7,777	21,292	175,358	199,213
Cash funds at 31st January	107,114	7,790	3,843	118,747	175,358

Statement of Assets and Liabilities at 31st January 2024

Fund	Unrestricted General £	Unrestricted Designated £	Restricted Event a/c £	Total 2024 £	Total 2023 £
Bank current accounts	3,164	7,790	3,843	14,797	36,602
Bank investment accounts	103,950	0	0	103,950	138,756
Total cash funds	107,114	7,790	3,843	118,747	175,358
Invested assets	31,910	0	0	31,910	0
TOTAL Net Assets	139,024	7,790	3,843	150,657	175,358

The notes on page 8 form part of these financial statements

Approved by the County Trustee Board and signed on the Trustees' behalf by:

Chair
13th May 2024

Trustee

Notes to the Financial Statements

1. Accounting Convention

The Financial Statement has been prepared under the historical cost convention and in accordance with the guidelines laid down in the 2017 SORP.

2. Income and Expenditure

The financial statements are prepared on a receipts and payments basis. All incoming resources and resources expended are included in the financial statements when funds are received or when payments are set up and approved for authorisation.

3. Subscriptions

The County collects subscriptions from the two districts which include amounts passed on to national headquarters and the Greater London region. The amounts passed on are treated as agency income and excluded from these financial statements.

4. Land and Buildings

The County owns land at Highfield Road, Orpington which is occupied by the 1st Green Street Green Scout Group. A new 30-year lease was signed in January 2021. 1st Green Street Green Scout Group have full responsibility for maintaining and insuring the land and the buildings on the land and for all associated costs. The ground rent was set at £150 per annum with annual inflationary increases. In view of the terms of the lease and the tenant's ability to renew, no value is ascribed to this land in the accounts.

5. Taxation

The charity is exempt from tax on its charitable activities.

6. Fund Accounting

Unrestricted Funds can be used in accordance with the charitable objectives at the discretion of the Trustees. Unrestricted funds comprise the general fund, and a fund that has been designated for use for international activities.

Restricted Funds can only be used for particular purposes within the objectives of the charity. Restrictions arise when specified by the donor or when funds are raised for particular purposes. Restricted funds during the year relate to monies raised for overseas jamborees and other expeditions.

Independent examiner's report to the Trustees of The Scout County of Greater London South-East

I report to the Trustees on my examination of on the financial statements of the Greater London South East County Scout Council for the year ended 31 January 2024, which are set out on pages 5 to 7, in respect of an examination carried out in accordance with the Policy, Organisation and Rules of the Scout Association and section 145 of the Charities Act 2011 (the Act).

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act
- to follow the procedures laid down in the general Directions given by the commission under section 145(5)(b) of the 2011 Act
- to state whether particular matters have come to my attention

Basis of independent examiner's report

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

Independent examiner's statement

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

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Peter Evans

Date: 14th May 2024

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