

Sutton District Scout Council

Annual Report & Accounts

For the year ended 31 December 2019

SUTTON DISTRICT SCOUT COUNCIL

Trustees' report For the year ended 31 December 2019

The Trustees present the report and scrutinised financial statements of the charity for the year ended 31 December 2018.

Reference and administrative information

Registered charity number	303841
Scout Association District Registration number:	14111
Principal address:	Sutton District Scout HQ 72b Woodcote Road Wallington Surrey SM6 0LY

Trustees

All members of the District Executive are Trustees of the Charity. Those who served during the year and at the signing of the report were:

M Hewitt	District Commissioner
F Macpherson	District Chairman
J Swain	District Secretary
C Beard	District Treasurer
S J Keen	District Explorer Scout Commissioner
G Young	Appointments Committee Chairman
J W Dimmock	Hall Bookings
J Forbes	Jack Petchey Liaison
M Goodbourn	Hall Maintenance
S Bryce	

Bankers and other advisors

Barclays Bank plc
CCLA Investment Management Limited

SUTTON DISTRICT SCOUT COUNCIL

Trustees' report (continued) **For the year ended 31 December 2019**

Structure, Governance and Management

Sutton District Scout Council is a Trust established under the rules of the Scout Association which are common to all Districts.

The District operates in accordance with the Scout Association's Policy, Organisation & Rules, as amended from time to time.

The District is responsible for Scouting in the London Borough of Sutton.

Appointment of Trustees

Trustees are appointed in accordance with the Scout Association's Policy, Organisation & Rules, by members of the District at the Annual General Meeting and by the Executive Committee when vacancies arise during the year.

Risk Management

The Trustees have examined the major strategic, business and operational risks which the District faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen those risks.

Organisational structure

The District is run by an Executive Committee comprising the District Commissioner, the Trustees and co-opted members.

The District Commissioner is responsible for all Scouting and its periphery activities within the District. He is assisted by the District Executive, whose task is to ensure the efficient management of the District's administrative function and to provide oversight.

The Executive Committee meets approximately six times a year.

Objectives and activities

To promote and assist in the running of Scouting in the London Borough of Sutton.

Sutton District Scout Council is responsible for Scouting in the London Borough of Sutton.

The membership consists of approximately 1,700 young people of both sexes between the ages of 6 and 18 years.

The leadership of these young people is provided by some 500 adults, all of whom are unpaid volunteers.

They are trained and appointed in accordance with the Scout Association's Policy, Organisation & Rules.

An attractive programme of activities is provided to challenge all age groups.

The Aim and Method of the Scout Association 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. The Method of achieving the aim of the Association is by providing an enjoyable and attractive scheme of progressive training, based on the Scout Promise and Law and guided by Adult Leadership.'

SUTTON DISTRICT SCOUT COUNCIL

Trustees' report (continued) For the year ended 31 December 2019

Achievements and performance

The District continued to pursue its objective of promoting and assisting in the running of Scouting in the London Borough of Sutton.

Full details of developments, activities and achievements during the year are contained in the reports of the Chairman, District Commissioner and others, which were presented at the AGM.

Financial Review

The District incurred a deficit for the year of £10,815 (2018 - surplus £3508).

Investment policy

The District does not have a formal investment policy. It endeavours to obtain the best possible return on its investments and cash balances. Fluctuations in markets can, however, result in the value of investments going down as well as up.

Reserves policy

The accumulated reserves are represented by the General Fund and are free reserves which have been built up over time to cover future expenditure on projects and meet ongoing running costs. It is considered that the minimum reserve to be held at any one time should equate to twelve months running costs, which is approximately £10,000.

Responsibilities of the Trustees

Charity law requires Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and its incoming resources and application of resources, including the net income or expenditure for the year.

In preparing those accounts, the Trustees are required to:

1. select suitable accounting policies and apply them consistently;
2. make judgements and estimates that are reasonable and prudent;
3. state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departure disclosed and explained in the accounts; and
4. prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for having proper accounting records kept, which disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approval

The Report of the Trustees was approved by the Trustees 22/10/2020 and signed on their behalf by



F Macpherson
Chairman

SUTTON DISTRICT SCOUT COUNCIL

Independent Examiner's report to the Trustees of the Sutton District Scout Council

I report on the accounts of the District for the year ended 31 December 2019.

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 43 (2) of the Charities Act 1993 (the 1993 Act)) and that an independent examination is required.

It is my responsibility to:

- examine the accounts (under section 43 of the 1993 Act)
- to follow the procedures laid down in the General Directions given by the Charity Commissioners under section 43(7)(b) of the 1993 Act; and
- 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 Commissioners. 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 those accounts, and the seeking of explanations from the Trustees concerning any such matters. The procedures undertaken do not include 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 statement below.

Independent Examiner's statement

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

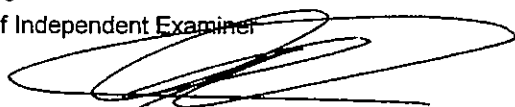
1. Which gives me reasonable cause to believe that, in any material respects, the requirements:

- To keep accounting records in accordance with s. 41 of the 1993 Act; and
- To prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 1993 Act

have 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.

Signature
Of Independent Examiner



Mark Baker
M&B Accountancy Services Limited
Trident Court
1 Oakcroft Road
Chessington
Surrey KT9 1BD

Date

6/8/2020

SUTTON DISTRICT SCOUT COUNCIL

Statement of financial activities summary For the year ended 31 December 2019

General Fund	Notes	2019 £	2018 £
Total incoming resources	2	92,573	89,344
Total resources expended	3	<u>111,387</u>	<u>84,588</u>
Net incoming (outgoing) resources		(£18,814)	4,756
Unrealised gain on investment assets	5	7,999	(£1,248)
Loss on investment redemption		-	-
Surplus (Deficit) for year		<u>(£10,815)</u>	<u>3,508</u>
Fund balance brought forward		<u>178,106</u>	<u>174,598</u>
General and restricted funds balance carried forward		<u><u>167,291</u></u>	<u><u>178,106</u></u>


The accompanying notes on pages 7-11 are an integral part of the financial statements.

SUTTON DISTRICT SCOUT COUNCIL

Balance sheet As at 31 December 2019

	Notes	2019 £	2018 £
Fixed assets			
Leasehold land and buildings	4	62,881	65,501
Investments	5	52,029	44,031
		114,910	109,532
Current assets			
Stocks	6	4,842	4,818
Loan debtor – groups		0	0
Sundry debtors and prepayments		48,564	9,420
Cash at bank			
- District Council Accounts		4,627	16,053
- District Section Accounts		38,523	45,208
		96,556	75,499
Current Liabilities			
Sundry creditors and accruals		(44,175)	(6,925)
Net current assets		52,381	68,574
Net assets		167,291	178,106
Represented by			
Restricted Fund		1,428	6,925
General Fund		165,863	171,181
Total Funds		167,291	178,106

The financial statements on pages 5 & 6 were approved by the trustees 22/10/2020 and signed on its behalf by


F Macpherson
Chairman

SUTTON DISTRICT SCOUT COUNCIL

Notes to the financial statements For the year ended 31 December 2019

1. Principal accounting policies

Accounting basis and standards

The financial statements are prepared under the historical cost convention as modified by the inclusion of investments at market value, and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP 1995), with the Financial Reporting Standard for Smaller Entities and with the Charities Act 1993.

The accounts have been drawn up on an accruals basis, which is consistent with prior years.

Leasehold land and buildings

The leasehold land was acquired at no cost. The buildings are stated at cost less accumulated depreciation. Depreciation is calculated on a straight line basis in order to write the asset off over a period of fifty years.

Investments

Investments are stated at market value, as required by the Accounting and Reporting by Charities: Statement of Recommended Practice (SORP 1995).

Stocks

Stocks are recorded at the lower of cost or net realisable value.

Income

Income is included in the accounts when due and quantifiable.

SUTTON DISTRICT SCOUT COUNCIL

Notes to the financial statements (continued) For the year ended 31 December 2019

2. Incoming resources

	2019 £	2018 £
Membership subscriptions	8,350	7,117
Investment income		
- Dividends and interest	1,562	1,532
	<u>1,562</u>	<u>1,532</u>
Section Activities		
- Beaver Scouts	1,646	2,172
- Cub Scouts	6,926	19,782
- Scouts	18,291	15,580
- Explorer Scouts	42,483	32,775
- Network	108	0
- Ski Trip	0	0
- Training	0	0
-Sundry	685	103
-Badges / scarves	2,746	2,387
	<u>72,885</u>	<u>72,799</u>
Headquarters letting income	9,776	7,896
Total incoming resources	<u>92,573</u>	<u>89,344</u>

SUTTON DISTRICT SCOUT COUNCIL

Notes to the financial statements (continued) For the year ended 31 December 2019

3. Resources expended

	Notes	2019 £	2018 £
Donations / grants			
- Sundry donations		250.00	-
Section Activities			
- Beaver Scouts		1,826	1,942
- Cub Scouts		18,475	7,053
- Scouts		17,337	14,980
- Explorer Scouts		42,066	33,470
- Network		76	1,231
Jamboree		4500	1,250
- Badges / scarves		2,639	3,255
		86,919	63,181
Headquarters expenditure			
- Rates		1,356	1,204
- Light and heat		2,620	2,711
- Cleaning		2,160	2,160
- Repairs and maintenance		2,189	5,767
- Insurance		1,583	1,576
- Water		267	792
Harrow Road		5,665	2,786
Equipment		968	357
- Amortisation of lease		2,620	2,620
		19,428	19,973
Administrative expenses			
- DC, ADC expenses	7	1,148	266
- Secretarial & other		126	0
		1,274	266
Other expenditure			
- District development activity			
- AGM		420	117
- Miscellaneous		1,661	438
- Personal accident insurance		0	42
- Membership fees for District officers		0	0
- Leader training		760	322
- Equipment insurance		675	249
		3,516	1,168
Total resources expended		111,387	84,588

SUTTON DISTRICT SCOUT COUNCIL

Notes to the financial statements For the year ended 31 December 2019

4. Leasehold Land & Buildings

The Scout Association holds, as Trustee for the District, a 125 year lease(commencing 11.10.1993) on land at 72b Woodcote Road, Wallington, Surrey, SM6 0LY, on which the District HQ now stands.

	2019	2018
Buildings		
Cost	<u>131,003</u>	<u>131,003</u>
Depreciation		
at 1 January 2019	65,502	62,882
- charge for year	<u>2,620</u>	<u>2,620</u>
at 31 December 2019	<u>68,122</u>	<u>65,502</u>
Net Book Value at 31 December 2019	<u><u>62,881</u></u>	<u><u>65,501</u></u>

5. Investments

	Market value 31.12.19 £	Gain on revaluation £	Market Value 21.12.18 £
3073.44 COIF Charities Investment Fund income units	<u>52,029</u>	<u>7,998</u>	<u>44,031</u>
	<u><u>52,029</u></u>	<u><u>7,998</u></u>	<u><u>44,031</u></u>

6. Stocks

	At 31 December 2019 £	At 31 December 2018 £
Badges / scarves	<u><u>4,842</u></u>	<u><u>4,818</u></u>

SUTTON DISTRICT SCOUT COUNCIL

Notes to the financial statements (continued) **For the year ended 31 December 2019**

7. Trustees' remuneration and expenses

No trustee, nor any person connected with them, has received or is due to receive any remuneration for the year, directly or indirectly, from the charity's funds.

Expenses of £ 1148 were reimbursed to trustees during the year (2018 - £266).