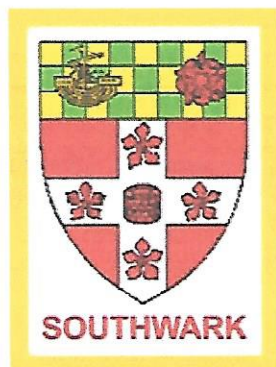


SOUTHWARK DISTRICT SCOUT COUNCIL

Trustees annual report for the year from 1 April 2017 to 31 March 2018



Reference and administration details

Registered charity number: 314261

HQ registration number: 13904

Principal address: Scout House, 252 Jamaica Rd, London SE16 4BD

President: Vacant

Vice Presidents: Ann Taylor and Eric Thomas

Names of the trustees who manage the charity

Trustee name	Office (if any)	Dates acted for if not for whole year
Ex-Officio		
Liz Fricker	District Commissioner	
David Saunders	District Chairman	Until June 2017
Robert Crow	District Chairman	to 22 January 2018
Linda Moore	Secretary	
Keith Andrews	District Treasurer	Until August 2017
Lindsay Wyles	District Treasurer	From September 2017
Paul Wootton	District Explorer Scout Commissioner	From June 2017
District Commissioners Nominations		
Dave Fricker		
Tina Lodge		
Sarah Lodge		
Brian Sweeting		
Kay Francis		
Keith Francis		

Elected		
Robert Crow		Until September 2017
Vicki Andrews		
James Cross		
David Smith		
Emma Smith		Until June 2017
Sandra Smith		Appointed November 2017
Roy Webber		From June 2017
Philip Andrews		From June 2017
Co-opted		
Carolyn Ellery	Chair of Appointments Committee	Until June 2017
Daniel Hosier	Chair of Appointments Committee	From November 2017
Philip Andrews	Chair of Redevelopment Committee	Until June 2017

Names and addresses of advisers

Type of adviser	Name	Address
Bank	HSBC	47 Rye Lane, LONDON SE15 5ET
Savings	National Savings & Investments	
Custodian Trustee	The Scout Association Trust Corporation	Gilwell Park, Chingford, LONDON E4 7QW
Redevelopment of Scout House		
Redevelopment project	Benedict Krause	
Solicitor	Field Seymour Parkes	1 London Street, Reading RG1 4QW
Architect	Michael Trentham Associates	4 Grange Yard, LONDON SE1 3AE
Redeveloper	Bermondsey Residential Limited	

The land and buildings vested in the District are held on its behalf by the Scout Association Trust Corporation.

Sub-committees

The District has the following sub committees, the chairs of which are co-opted trustees

- Appointments Sub-committee
- Campsite Sub-committee
- Redevelopment Sub-committee

At this point in time there is no finance sub-committee and the Gang Show and Scout House sub committees are disbanded whilst Scout House is redeveloped.

Structure, governance and management

The District'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.

The District is a trust established under its rules which are common to all Scouts.

The Trustees are appointed in accordance with the Policy, Organisation and Rules of the Scout Association.

The District is managed by the District Executive Committee, the members of which are the 'Charity Trustees' of the District Scout Council which is an educational charity. As charity trustees they are responsible for complying with legislation applicable to charities. This

includes the registration, keeping proper accounts and making returns to the Charity Commission as appropriate.

The Committee consists of 4 independent representatives: District Commissioner, Chairman, Treasurer and Secretary together with the various Trustees (elected, nominated and co-opted) and meets every 2 months.

This District Executive Committee exists to support the District Commissioner in meeting the responsibilities of the appointments and is responsible for:

- The maintenance of the District property;
- The raising of funds and the administration of District finance;
- The insurance of persons, property and equipment;
- District public occasions;
- Assisting in the recruitment of leaders and other adult support;
- Appointing any sub committees that may be required;
- Appointing District Administrators and Advisors other than those who are elected.

Risk and Internal Control

The District Executive Committee has identified the major risks to which they believe the District is exposed. These have been reviewed and systems have been established to mitigate against them. The main areas of concern that have been identified are:-

Scout House Redevelopment

There are risks inherent in any major building project such as the insolvency of the developer, planning issues and so on. The District has taken legal advice to protect itself as best as possible.

Damage to building, property and equipment (campsite)

The District would request the use of buildings, property and equipment from neighbouring organisations such as the church, community centre and other Scout Groups. Similar reciprocal arrangements exist with these organisations. The District has sufficient contents insurance in place to mitigate against permanent loss.

Finance

There are onerous legal requirements upon trustees to ensure that the finances are done properly. The District is heavily dependent upon volunteers to ensure this is all done correctly.

Reduction or loss of leaders

The District is totally reliant upon volunteers to run and administer activities.

Injury to leader, helpers, supporters and members

The District, through the capitation fees, contributes to the Scout Associations national accident insurance policy.

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

As Scouts we 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

Public benefit statement

The District meets the Charity Commission's public benefit criteria under both the advancement of education and the advancement of citizenship or community development headings.

Growth & Development

This area looks after:

- the day-to-day management of Scouting in the District,
- The support provided to our Scout Groups via our Group Scout Leaders,
- promoting Scouting in Southwark to the general public, other organisations and our local community,
- the way Scouting is developed in the District,
- Our Scout Active Support Units.
- Specialist Advisors (special needs, health & safety)
- Adult awards & recognition

It was with much sadness that I had to report the death of our Chair, Robert Crow, on 22 January 2018. It was only a few days after he had attended a gathering of the District's GSLs, Chairs and Treasurers. Unfortunately he did not live to see the commencement of the demolition of Scout House, a project on which he had worked so hard. The demolition commenced in March 2018. We have not yet appointed a replacement to fill his shoes.

We have also had a change in District Treasurer. We are thankful for the work put in by Keith Andrews over the past years. Lindsay Wyles has taken on the role and has been relentless in pushing forward the District and Groups on all matters finance and governance! She has previously been a Group and a Unit treasurer.

In July 2017 the sale and leaseback of Scout House finally took place. The demolition of the building commenced in May 2018. We understand that we should be back in Scout House in late autumn of 2019. The release of funds from the sale of the freehold, after refitting the new building and paying for rent whilst we are out, is for investment to permit scouting to continue on a strong footing in Southwark for the foreseeable future.

At 31 January 2018 the waiting list for the 3 sections within a Scout Group was 133. As a District Commissioner I would love to see this reduced by being able to expand existing groups.

Scouts is open to all. In Southwark District approx 1/3 of the youth membership are female. In our total number we have members (both youth and adult) from all ethnicities and includes those with additional needs (being developmental, physical, mental or other). We have sections in all areas of the District including areas of deprivation. We believe it's a priority to reflect the diversity of the communities we are in.

The District continues to run a drinks station at mile 11 for the London Marathon and also The Big Half. It is an event which we are very proud to be a part of.

11 of our scouts and explorers this year have gained places on the World Jamboree camp, to be held in 2019. This will give them the opportunity to represent our district at a major event, meet scouts from all over the world and learn about a different culture. We also have a further 14 scouts who have gained a place on the County Trip to Canada in August 2019. The district is supporting these scouts and explorers with various fundraising events to help them cover the cost of the trip.

Long Service, Good Service and St George's Day Awards 2017/18

Eddie Langdown	Silver Wolf
Linda Moore	Bar to the Silver Acorn
Mick Moore	Bar to the Silver Acorn
Darren Lodge	Silver Acorn
Sab Cross	Silver Acorn
Brendan Cole	Bar to Award for Merit
Caroline Boxall	Award for Merit
Daniel Hosier	Award for Merit
Vicki Andrews	40 years Long Service Awards
Gary Meaton	40 years Long Service Awards
Kay Francis	County Training Manager Wood Badge

Thank you all for your service to the District. Keep up the good work.

Liz Fricker
District Commissioner

Scout Active Support

There is currently no centrally organised functioning scout active support unit. Support is sought by groups on an adhoc basis from those they know. This is something we are wanting to address as there is a wealth of adult resource in the parents of beavers, cubs, scouts and explorers, as well as our uniformed leaders and ex parents and supporters. There are many jobs to be undertaken to make the District the best it can be.

Programme & Activities

This area looks after:

- Supporting the 6-25 programme in our Scout Groups, Explorer Scout Units and Local Scout Network,
- The provision of District events, activities, trips and competitions,
- Activity and Programme Advisors (D of E Award, hiking, climbing, spiritual, nights away etc.),
- District Programme Teams,
- District-wide events

Beaver Scouts

For the youngest scouting section 2 District events have taken place in the year– a Fun Day attended by 15 Beavers and a Sleepover at The Fort for 40 Beavers. These Beavers represented 6 of the Beaver Colonies in the District. I would like to see this representation improved.

The Colonies themselves have included Chinese cookery, Million Hands program and disability awareness to name but a few. Thank you to all the Colony leaders for the work they do on a weekly basis.

Emma Smith

Assistant District Commissioner for Beaver Scouts

Cub Scouts

Despite the closing of one group (1st Camberwell), Cub groups in the district are growing and numbers are stable and sections have good balanced programmes in place. Groups have been undertaking joint ventures such as camps and activities. There is a good network being built, with leaders visiting other groups to either help out, or just see how things are being done in other groups, in order to get ideas. We have a full diary of events planned for the year. Needless to say I am one happy ADC, who is most grateful for the wonderful committed pack of cub leaders that Southwark District have.

Tina Lodge

Assistant District Commissioner for Cub Scouts

Scouts

The scout section in Southwark district consists of about 205 scouts and about 40 leaders across 11 groups.

All groups have similar aims, which are to give young people life skills of all sorts, and to keep them engaged with outdoor and adventurous activities, community engagement, and the world around them. These activities typically take place on a weekly basis and are supplemented with weekend camps. Most groups run a longer camp once a year, where scouts can take responsibility for organising themselves to run the camp and take part in larger scale activities.

Scouts are encouraged to make friends in other groups, exposing them to people with many different backgrounds and experiences. A range of district activities helps to make this happen. This year we have taken part in the following events:

- A 3 day district camp

- A water station at the London marathon
- A swimming gala
- A pool and table tennis competition
- A quiz night
- A fireworks night
- A sports day
- A football tournament

Celia Wenban Smith
Assistant District Commissioner for Scouts

Explorer Scouts

All 3 Explorer Scout Units run active and challenging programs and have good attendance at their weekly meetings, each group having their own particular focus to ensure we meet the needs of our young people transferring from Scouts or joining Scouts for the first time or indeed rejoining. The explorers are encouraged to enrol on the Duke of Edinburgh Awards scheme or Queens Scout Award.

Paul Wootton
District Explorer Scout Commissioner

Young Leaders

The autumn training course for young leaders was run again this autumn with 22 participants. The First Aid element was completed in January 2018. 10 young leaders' belts have been awarded in the year ended 31 March 2018.

Keith Francis
Young Leader Co-ordinator

Scout Network

In the absence of a District Scout Network Commissioner (as we have no Network at present) as The District has 3 active Explorer Scout Units we hope to have some of the older Explorers join us in Network in the near future. The intention is to link the Scout Network with the Top Awards Group

Top Awards Group

This group has grown from a monthly Duke of Edinburgh Awards support session (meeting outside of the main camping season) for the Phoenix Explorer Scout Unit to encompass Queen's Scout Award support and has broadened to include other Districts in the County and indeed leaders who are supporting these Top Awards.

Our properties

Scout House, Jamaica Road SE16 4BD

On 12 October 2015, following granting of planning permission the Trustees entered into a Development Agreement with Sherwood Property Trading Limited. The agreement provided for the developer to redevelop the freehold of Scout House, the ground and first floors of which will provide for the Trustees a New Scout Hall which will be held on a long lease and flats which will be retained by the developer. On 13 April 2017 a Deed of Variation to the agreement was made. On 15 May 2017 the Development Agreement was assigned to Bermondsey Residential Limited and a parental guarantee from Mizen Properties Limited was obtained.

On 18 July 2017 the District signed a 999 year lease with Bermondsey Residential Limited for The New Scout Hall SE16 4BD. The lease is tenant repairing (for a £1 premium and a peppercorn rent) and with a service charge. The property can only be used as a place for Scouting Activities and a community centre with class D1 of the use of classes order.

The Scout Association Trust Corporation has a charge on the assets of Bermondsey Residential Limited and there is also a Bermondsey Deed.

The District received net proceeds of £282,665, part of which was to cover rental of accommodation until the new premises are ready, a contribution towards refit costs and surveyors monitoring costs and service charge payments for future years,

The District Commissioner and the District Treasurer are currently reviewing options as to the appropriate investment of the surplus net proceeds to generate an income to assist towards securing Scouting in Southwark District for the next 50 years.

The Trustees have complied with the Charity Commission requirements on the disposal of land. The valuation provided in August 2015 of the market value of the leasehold interest of the Scouts accommodation was of the order of £1.5 million.

Waylands campsite, Westerham

The campsite is used by the District, other scout groups and external third parties. The toilet block has been refurbished and new mattresses purchased. In the next few months the boilers need to be replaced. Tree management continues to be a large part of the maintenance. Every Monday the working party continues on the more minor tasks. We continue to be grateful to Brian Lewis and Graham Hall for their continued support and Jim Newson who at the age of 84 is still helping with the maintenance.

Financial review

The attached examined accounts form an integral part of this Report. Detailed financial updates are presented regularly to the District Executive Committee.

The accounts are prepared on an accruals basis, but the comparatives are on a receipts and payments basis as there is no material difference between the two bases.

Reserves policy

The District's policy on reserves is to hold sufficient unrestricted resources to continue the charitable activities of the District should income and fundraising activities fall short for a period not exceeding 36 months. As the District has no Scout House at present the income has fallen this year (as has the expenditure). It is currently envisaged that this will continue until the end of 2019.

The District is currently holding significant reserves following the completion of the sale and leaseback of Scout House in May 2018. A portion of this is for fitting out the new Scout House, for hire of premises whilst we are out of Scout House and for the monitoring surveyor. This is detailed in note 9 to the accounts. At this point in time we are not able to quantify the expenditure on the finishing and fit out of the building or any further professional fees. The District wishes to maintain the balance of net proceeds for reinvestment to allow the continuation of scouting in Southwark for the next 50 years.

Investment policy

Charities are required to set out their investment objectives in an investment policy which they should keep under regular review; the investment policy should be the starting point for

any trustee board discussion on investments. At present the District has adopted a risk averse strategy and current assets are held at call or short notice using only mainstream banks or building societies, no other investments exist.

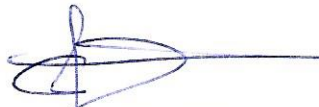
The loss of our District Chair meant that the investment of monies received from the sale of Scout House had to be put on hold. Provisions to invest moving forward are being made and this will be reflected in next year's accounts.

Thank yous

In a report such as this there are too many people to refer to and thank by name. The overwhelming support that has been received over the years, and which continues to date, is outstanding. Suffice to say that without all those volunteers (we have no employees) whether they be GSLs, leaders or parents the District would not be in its present healthy state.

Declaration

The trustees declare that they have approved the trustees' report above.
Signed on behalf of the charity trustees



Linda Moore	Liz Fricker
Secretary	District Commissioner

Date 12 June 2018

Census of Membership in Southwark District			
For the year ending 31 January 2018			
	2018		
	Male	Female	Total
YOUTH MEMBERSHIP			
Beaver Scouts	104	45	149
Cub Scouts	170	99	269
Scouts	174	76	250
Explorer Scouts	60	27	87
Network members	-	-	-
TOTAL YOUTH MEMBERSHIP	508	247	755
LEADERSHIP			
Sections leaders	58	47	105
Sectional Assistants & Skills Instructors	15	14	29
Group Scout Leaders	10	7	17
District Skills Instructors	-	-	-
District Advisers	-	-	-
District Scouters	1	-	1
District Commissioners	1	1	2
TOTAL LEADERSHIP	85	69	154
ORGANISATIONAL SUPPORT			
Group Exec	31	28	59
District Administrators	-	-	-
District Office Bearers/Exec	-	2	2
Active Support Members	17	18	35
Active Support Associate Members	-	-	-
Individual Members	15	8	23
Individual Associate Members	5	1	6
TOTAL ORGANISATIONAL SUPPORT	68	57	125
TOTAL MEMBERSHIP	661	373	1,034
Members	656	372	1,028
Associate Members	5	1	6
Groups			16

SOUTHWARK DISTRICT SCOUT COUNCIL

Schedule of Registered Scout Groups & District Explorer Scout Units

Scout Groups

There 12 Beaver Colonies, 16 Cub Packs and 14 Scout Troops as at 31 January 2018.

1st Camberwell (closed April 2018)
1st Southwark (opened January 2016)
2nd Southwark (opened September 2016)
3rd Southwark (opened April 2017)
3rd Camberwell
5th Camberwell
7th Camberwell
8th Camberwell
12th Camberwell
14th Bermondsey
16th Bermondsey
20th Bermondsey
23rd Camberwell
25th Camberwell
34th Camberwell
30th Southwark

Explorer Scout Units

Dulwich Explorer Scout Unit
Phoenix Explorer Scout Unit
Shard Explorer Scout Unit

SOUTHWARK DISTRICT SCOUT COUNCIL

FINANCIAL STATEMENTS

31ST MARCH 2018

Charity Registration number: 314261

Scout Registration number: 13904

Latham Lambourne Limited

Chartered Accountants

Bexley

Independent Examiner's Report to the Trustees of the

SOUTHWARK DISTRICT SCOUT COUNCIL

I report on the accounts of the Council for the year ended 31st March 2018 on pages 14 to 23 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the trustees in accordance with Section 145 of the Charities Act 2011 (the 2011 Act). My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees for my examination work.

Respective responsibilities of Trustees and Examiner

As the charity trustees you are responsible for the preparation of the accounts. You consider that the audit requirement of Section 144(2) of the 2011 Act does not apply.

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 Charity Commissioners (under Section 145(5)(b) of the 2011 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 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 I do not express an audit opinion on the view given by the accounts.

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 proper 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 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, or

3. which gives me reasonable cause to believe that in any material respect the accounting rules of the District's constitution have not been met.



John Lambourne FCA
For and on behalf of
Latham Lambourne Limited
Chartered Accountants
18 Woodlands Park, Bexley, Kent DA5 2EL

9 August 2018

Statement of Financial Activities for the Year Ended 31st March 2018

	Note	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds 2018	2017
		£	£	£	£	£
Income and Expenditure						
Income	16					note 15
Membership, donations and other similar income		1,905	17,166	0	19,071	9,103
Income from Charitable Activities						
Youth Programme		2,856	17,893	0	20,749	14,370
Adult Support & Training		0	0	0	0	298
Hall hire income		753	0	0	753	2,265
Campsite camping fees		11,710	0	0	11,710	13,608
Canoe hire fees		0	0	1,154	1,154	100
Grant and fundraising income						
Grant income		0	1,195	4,827	6,022	6,350
Fundraising income		1,081	23,914	0	24,995	8,754
Investment Income						
Bank Interest		226	0	0	226	339
Income in respect of surveyors monitoring fees			13,760		13,760	0
Other Incoming Resources		24	670	0	694	249
Total		<u>18,555</u>	<u>74,598</u>	<u>5,981</u>	<u>99,134</u>	<u>55,436</u>
Expenditure on:	17					
Governance Costs		2,147	0	0	2,147	0
Charitable Activities						
Youth Programme		1,430	67,395	0	68,825	22,381
Adult Support & Training		1,538	66	0	1,604	1,155
Scout House and associated costs		5,769	0	0	5,769	16,818
Campsite costs		15,334	0	0	15,334	1,131
Canoe costs		0	0	2,058	2,058	1,792
Donations		1,063	5	0	1,068	104
Miscellaneous Payments		24	530	0	554	0
Total Resources Expended		<u>27,305</u>	<u>67,996</u>	<u>2,058</u>	<u>97,359</u>	<u>43,381</u>
Transfers between Funds		0	0	0	0	0
Net Income		(8,751)	6,602	3,923	1,774	12,055
Other recognised gains						
Downward movement in value of Scout House					0	-177,595
Downward movement in value of inventory held at Scout House					0	-4,300
					0	
					0	
Balances Brought Forward at 1st April 2017		492,210	12,361	5,808	510,379	680,218
Balances Carried Forward at 31st March 2018		<u>483,459</u>	<u>18,963</u>	<u>9,731</u>	<u>512,154</u>	<u>510,378</u>

The notes on pages 17 - 23 form part of these accounts

Statement of Cash Flows for the Year Ended 31st March 2018

	Total funds		Total funds
	2018	2018	2017
	£	£	£
Cash flow from operating activities:			
<i>Net cash provided by operating activities (see below)</i>		4,132	11,617
Cash flows from investing activities			
Sale of freehold interest in Scout House (note 9)	268,905		
Purchase of fixed assets (note 2)	(6,750)		(300)
<i>net cash used in investing activities</i>		262,155	(300)
Cash flows from financing activities:			
<i>Net cash used in financing activities</i>		0	0
Change in cash and cash equivalents in the reporting period		<u>266,287</u>	<u>11,317</u>
Cash and cash equivalents at the beginning of the accounting period		<u>71,723</u>	<u>60,406</u>
Cash and cash equivalents at the end of the accounting period (per note 5)		<u><u>338,010</u></u>	<u><u>71,723</u></u>
 Reconciliation of net income/ (expenditure) to net cash flow from operating activities			
<i>Net income/(expenditure) for the year (as per the statement of financial activities)</i>		1,774	12,055
Adjustments for:			
Depreciation charges		0	0
Interest from investments			
Decrease/(Increase) in stocks		(136)	(1,464)
Decrease/(Increase) in debtors		(727)	1,026
Increase/(decrease) in creditors		3,221	0
<i>Net cash provided by operating activities</i>		<u>4,132</u>	<u>11,617</u>

Balance Sheet at 31st March 2018

	Note	2018	2017
		£	£
Fixed Assets			
Tangible Fixed Assets	2	149,550	411,705
Investments National Savings Income Bonds		25,000	25,000
Current Assets			
Stock	3	1,780	1,644
Debtors	4	1,033	306
Cash at Bank and in Hand	5	338,009	71,724
		<u>340,822</u>	<u>73,674</u>
Liabilities: amounts falling due within one year	6	<u>3,221</u>	<u>0</u>
Net Current Assets		337,601	73,674
Net Assets		<u>512,151</u>	<u>510,379</u>
Funds			
Unrestricted	9	363,458	108,305
Revaluation Reserve - Unrestricted	10	120,000	383,905
	9	<u>483,458</u>	<u>492,210</u>
Designated	8	18,963	12,361
Restricted	7	9,730	5,808
		<u>512,151</u>	<u>510,379</u>

Approved by the District Executive Committee on 12 June 2018 and signed on their behalf by:



Liz Fricker
District Commissioner



LSJ Wyles
District Treasurer

The notes on pages 17 - 23 form part of these accounts

Notes to the Accounts for the Year Ended 31st March 2018

1 Accounting Policies

a) Basis of accounting

These accounts have been prepared in accordance with the Charities SORP (FRS 102)' 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 2015). The financial statements have been prepared under the historical cost convention.

The prior year accounts were prepared on a receipts and payments basis.

The prior year numbers have been restated to reflect an accurate balance sheet comparative.

- b) A review of fixed assets is conducted annually and the value of individual assets are written down as appropriate. No assets are revalued upwards other than historic freehold properties. In view of this annual valuation there is no fixed depreciation. As the Trustees are of the opinion that their valuations provide a more accurate depreciation policy, movements in valuations are shown in these accounts as depreciation.
- c) The District owns the freehold of Waylands Camp, Westerham which has existed as a Scout Campsite since the 1920s. The campsite was originally a gift from Sir William Wayland to the Scouts. The campsite and buildings have been included in these accounts at their insured value. The buildings and land at the campsite were revalued during 2007/08.

The District owned the freehold of Scout House, 252 Jamaica Road SE16 4BD.

As the building was sold in April 2017, the building has been valued at the sales price as at 31 March 2017. Therefore there is no profit or loss arising on the disposal.

The freehold of the building was sold in exchange for a 999 year lease on a newly redeveloped building on the site and a release of funds. The rent payable under the 999 year lease is a peppercorn. Accordingly, under FRS102 the lease is included at £nil value.

Equipment whether held in storage or at the Campsite have been included in these accounts at insurance valuation.

- d) Stocks of consumable items have been valued at the lower of cost and net realisable value.
- e) Donations are accounted for when received. Where the receipt of a grant is certain it is included when this is known, otherwise it is included when received. Donated goods are recorded at their fair value.
- f) The District has no employees. All roles within the District are undertaken by volunteers.
- g) The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

h) Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Designated funds are funds set aside by the trustees for particular purposes.

2 Tangible Assets

	Freehold Buildings	Freehold Campsite & buildings	Leashold property	Campsite tools & equipment	Canoe equipment	Scouting equipment in storage	Scouting equipment held by ESU	Total
COST or VALUATION	£	£		£	£	£		£
Brought forward	268,905	120,000	0	7,500	0	15,000	300	411,705
Additions			0		6,750			6,750
Disposals /Assets Written Off in Year	(268,905)							(268,905)
Depreciation/ Valuation adjustment								0
Net Book Value carried forward	0	120,000	0	7,500	6,750	15,000	300	149,550

The District has entered into a 999 year lease on 18 July 2017 on the old Scout House. The new building has not yet been completed. The rent payable under the 999 year lease is a peppercorn. There are restrictions on the use of the premises.

The valuation provided in August 2015 of the market value of the leasehold interest on completion was of the order of £1.5 million. However, in view of the peppercorn rent no value is included in these accounts in accordance with FRS 102.

3 Stocks

	2018 £	2017 £
Badges	1,780	1,611
Tuck shop	0	33
	<u>1,780</u>	<u>1,644</u>

Notes to the Accounts for the Year Ended 31st March 2018

4 Debtors

	2018 £	2017 £
Amounts owing in respect of annual membership		306
Amounts due to Explorer Units in relation to trips	933	0
Prepayments for future activities	100	0
	<u>1,033</u>	<u>306</u>

No debtors are recoverable in more than 1 year.

5 Cash at Bank and in Hand

	2018 £	2017 £
Bank Current Accounts	324,800	71,681
Bank Deposit Accounts	12,517	
Cash with Treasurer	555	43
Cash Floats with others	137	
	<u>338,009</u>	<u>71,724</u>

6 Liabilities: Amounts Falling Due Within One Year

	2018 £	2017 £
Independent examiners fees	2,000	0
Badge secretary		
Creditors of Explorer Scout Units	1,221	0
Third Party monies (Jamboree)		0
Balances held for 2 (1) Groups		
	<u>3,221</u>	<u>0</u>

7 Restricted Funds

	Balance 1st April 2017 £	Transfer £	Movement in Resources Incoming £	Outgoing £	Balance 31st March 2018 £
Canoe Fund (Phoenix ESU)	5,808	0	5,981	(2,059)	9,730
					0
	<u>5,808</u>	<u>0</u>	<u>5,981</u>	<u>(2,059)</u>	<u>9,730</u>

8 Designated Funds

	Balance 1st April 2017 £	Transfer £	Movement in Resources Incoming £	Outgoing £	Balance 31st March 2018 £
ESUs	11,255		49,166	(56,554)	3,867
Amounts held on behalf of Scout Groups	1,106		3,319	(3,192)	1,233
International Fund - WSJ 2019	0		8,353	(8,250)	103
Campsite - Waylands					0
Gangshow					0
Scout Active Support Group					0
Network					0
Top Awards Group					0
Scout House sale proceeds to be reinvested					0
Scout House monitoring income			13,760		13,760
	<u>12,361</u>	<u>0</u>	<u>74,598</u>	<u>(67,996)</u>	<u>18,963</u>

Notes to the Accounts for the Year Ended 31st March 2018

9 Unrestricted Funds - SOFA analysis and sales proceeds of Scout House

	Balance 1st April 2017	Movement in Resources			Balance 31st March 2018
		Transfer	Incoming re sale of Scout House	Net Outgoing per SOFA	
	£	£	£	£	£
Campsite - Waylands (note a)	20,130			(4,197)	15,933
Gangshow (note b)	6,464				6,464
Scout Active Support Group	1,148				1,148
Network	876				876
Top Awards Group					0
Scout House net sale proceeds to be reinvested			124,995		124,995
Scout House net sale proceeds as contribution for future service charge payments			100,000		100,000
Scout House sale proceeds for rent contribution			18,910		18,910
Scout House sale proceeds for refit			25,000		25,000
General reserve of current assets (note c)	27,187			(4,554)	22,633
	55,805	0	268,905	(8,751)	315,959
Scout House Freehold	5,000		(5,000)		0
Campsite Freehold	0				0
NS&I Bonds	25,000				25,000
Equipment	22,500				22,500
	108,305	0	263,905	(8,751)	363,459
Revaluation Reserves	383,905	0	(263,905)	0	120,000
	492,210	0	0	(8,751)	483,459

a - the campsite holds its own bank accounts and as such money held there is used to fully support the campsite. It is apparent that the campsite boilers will need to be replaced within the next 12 months

b - if no gangshow is held within 5 years of the opening of Scout House this allocation will cease.

c - the reserves are held at a higher level should it transpire that the refit, rent costs or monitoring expenditure be greater than allocated in the sales documentation or indeed further professional fees arise. The District wishes to maintain the net proceeds for reinvestment to allow the continuation of scouting in Southwark for the next 50 years.

10 Unrestricted Funds Revaluation Reserve

	Balance 1st April 2017	Movement in Resources			Balance 31st March 2018
		Transfer	Disposal of revalued asset	Net Outgoing per SOFA	
	£	£	£	£	£
Campsite - Waylands	120,000				120,000
Scout House Freehold interest	263,905		(263,905)		0
Leasehold interest in 252 Jamaica Road SE16					0
Revaluation reserve	383,905	0	(263,905)	0	120,000

11 Analysis of Net Assets Between Funds

	Tangible Fixed Assets	Investments	Current Assets	Total
	£	£	£	£
Restricted				
Canoe Fund (Phoenix ESU)	6,750		2,980	9,730
	6,750		2,980	9,730
Designated Funds	300		18,663	18,963
Unrestricted Funds	22,500	25,000	315,958	363,458
Unrestricted Funds - revaluation reserve	120,000			120,000
	149,550	25,000	337,601	512,151

Notes to the Accounts for the Year Ended 31st March 2018

12 Employees Remuneration

There were no full time employees and no part time employees during the year.

13 Trustees Remuneration and Expenses

	2018 £	2017 £
Remuneration paid to Trustees	0	0
Expenses Reimbursed to Trustees	524	448
Number of Trustees Reimbursed	7	5

Trustees were reimbursed for necessary out of pocket expenses spent on District business at agreed rates, and for expenditure made by them on behalf of the District. No Trustees have donated back to the District a part of the expenses claimed by them, either during the year or since the year end.

14 Independent Examiner Fees

	2018 £	2017 £
Examiner fees	2,000	0
Fees for other services	0	0
	<u>2,000</u>	<u>0</u>

Notes to the Accounts for the Year Ended 31st March 2018

15 Comparatives for the Statement of Financial Activities

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds 2017 £
15 Income and Expenditure					
Income	16				
Membership, donations and other similar income		3,003	6,100	0	9,103
Income from Charitable Activities					
Youth Programme		112	14,258		14,370
Adult Support & Training		298			298
Hall hire income		2,265			2,265
Campsite camping fees		13,608			13,608
Canoe hire fees		0		100	100
Grant and fundraising income					
Grant income		850	1,000	4,500	6,350
Fundraising income		1,231	7,523	0	8,754
Investment Income		0			
Bank Interest		339		0	339
Other Incoming Resources		213	36	0	249
Total		21,919	28,917	4,600	55,436
Expenditure on:	17				
Governance Costs		0			0
Charitable Activities		0			
Youth Programme		2,122	20,259		22,381
Adult Support & Training		1,155			1,155
Scout House and associated costs		16,818			16,818
Campsite costs		1,131			1,131
Canoe costs		0		1,792	1,792
Donations		0	104		104
Miscellaneous Payments		0			0
Total Resources Expended		21,226	20,363	1,792	43,381
Transfers between Funds		0	0	0	0
Net Income		693	8,554	2,808	12,055
Other recognised gains					

Notes to the Accounts for the Year Ended 31st March 2018
16 Detailed Incoming Resources

Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds 2018 £	Total Funds 2017 £
Membership, donations and other similar income					
Membership subscriptions					
Membership subscriptions	28,842	9,696	-	38,538	33,988
less paid to County	(27,558)	(3,192)	0	(30,750)	(25,422)
Net retained membership subscriptions	1,285	6,504	0	7,789	8,566
Donations	620	9,784	0	10,404	37
Legacies	0	0	0	0	0
Gift Aid	0	878	0	878	500
Sundry Donations	0	0	0	0	0
	1,905	17,166	0	19,071	9,103
Youth Programme & Activities					
District Events	57	0	0	57	885
Gang Show	0	0	0	0	0
World Scout Jamboree 2019	0	7,439	0	7,439	0
	57	7,439	0	7,496	885
Explorer Scout & Network					
ESU activities	0	7,135	0	7,135	10,513
Badges & Uniform	0	0	0	0	257
				0	0
Support for groups					
Cash balance transferred from Groups for holding on their behalf	0	3,319	0	3,319	0
Cash balance transferred from closed Groups	2,492	0	0	2,492	2,156
District badge sales	307	0	0	307	559
	2,799	10,454	0	13,253	13,485
Adult Support & Training					
Communications	0	0	0	0	0
Tributes	0	0	0	0	0
Scout Active Support	0	0	0	0	0
Adult training	0	0	0	0	298
	0	0	0	0	298
Support & Services to the Movement					
District Headquarters					
Lettings	0	0	0	0	2,265
Utility Recoveries	753	0	0	753	0
Monitoring surveyors fees re the sale of Scout House	0	13,760	0	13,760	0
	753	13,760	0	14,513	2,265
Campsite - Waylands					
Camping fees	11,359	0	0	11,359	13,608
badge income	351	0	0	351	0
	11,710	0	0	11,710	13,608
Canoe fund					
Canoe hire income	0	0	1,154	1,154	100
	0	0	1,154	1,154	0
					100
Activities for Generating Funds					
Grant Income					
Maintenance grant	0	70	0	70	0
Newcomen Collett Foundation	0	0	2,000	2,000	0
St Olave's & St Saviour's Schools Foundation	0	0	2,000	2,000	0
United St Saviours Charity	0	0	827	827	0
The Bermondsey Square Community Fund	0	1,125	0	1,125	0
Don Broome Scout Trust	0	0	0	0	0
Cowling WLG (UK) Charitable Trust	0	0	0	0	4,000
Other grants (analyse)	0	0	0	0	500
	0	0	0	0	1,850
	0	1,195	4,827	6,022	6,350
Fundraising activities					
My Donate	931	0	0	931	1,231
Marathon Event Vounteering	150	0	0	150	0
Christmas Dinner Event	0	664	0	664	0
Cancer Research Winter Run luggage duty	0	90	0	90	0
Tuck shop and refreshment sales	0	44	0	44	0
WSJ	0	5	0	5	0
ESUs fundraising inc income tax recovery	0	19,642	0	19,642	4,722
Fundraising South America Expedition	0	2,554	0	2,554	2,801
Jamboree Fundraising	0	915	0	915	0
	1,081	23,914	0	24,995	8,754
Miscellaneous Receipts					
Sundries	24	670	0	694	249
Interest & Fund Raising					
Bank Interest	226	0	0	226	339
	226	0	0	226	339
Total Income					
	18,555	74,598	5,981	99,134	55,436

Notes to the Accounts for the Year Ended 31st March 2018
17 Detailed Resources Expenditure

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds 2018 £	Total Funds 2017 £
Administration & Funding					
Governance Costs					
Fund Raising Costs	0	0	0	0	0
Office Holders Expenses	147	0	0	147	0
Professional Fees & Charges	2,000	0	0	2,000	0
Unrecovered Membership Fees & Levies	0	0	0	0	0
Other	0	0	0	0	0
	2,147	0	0	2,147	0
Youth Programme & Activities					
District & Other Events	303	0	0	303	1,456
Gang Show	0	0	0	0	95
World Scout Jamboree 2019	0	8,250	0	8,250	0
Young Leaders training	719	0	0	719	552
	0	0	0	0	19
Depreciation - Other Equipment	0	0	0	0	0
	1,022	8,250	0	9,272	2,122
Explorer Scout & Network					
Administration & Accommodation	0	1,952	0	1,952	4,293
Badges & Uniform	0	340	0	340	199
Programme	0	53,661	0	53,661	14,717
	0	55,953	0	55,953	19,209
Support for groups					
Payments made on behalf of Groups out of cash holding on their behalf	0	3,192	0	3,192	1,050
Payments made on behalf of closed Groups	1,200	0	0	1,200	0
District badges	(792)	0	0	(792)	0
	408	3,192	0	3,600	1,050
Adult Support & Training					
Meetings & Expenses	0	0	0	0	0
Conferences	0	0	0	0	92
Clothing	0	0	0	0	120
Net Stock Movement in Year- DMT Clothing	0	0	0	0	0
Adult Training Courses	186	66	0	252	0
Badge Purchases	1,152	0	0	1,152	1,041
Net Stock Movement in Year- Badges	0	0	0	0	(278)
Communications	0	0	0	0	180
Tributes - flowers/donations	200	0	0	200	0
Non-member Insurance	0	0	0	0	0
Resource Material	0	0	0	0	0
District Equipment (Incl. ESUs)	0	0	0	0	0
Other Equipment written off	0	0	0	0	0
	1,538	66	0	1,604	1,155
Support & Services to the Movement					
District Headquarters					
Closure costs	3,290	0	0	3,290	5,396
Insurance	0	0	0	0	1,100
Maintenance	0	0	0	0	8,489
Utilities & Rates	0	0	0	0	1,833
Storage costs whilst no HQ	2,109	0	0	2,109	0
Hall and room hire costs whilst no HQ	370	0	0	370	0
Development	0	0	0	0	0
	5,769	0	0	5,769	16,818
Campsite - Waylands					
Fees & Charges	0	0	0	0	1,131
Insurance	1,128	0	0	1,128	0
Badges	(416)	0	0	(416)	0
Advertising & PR	0	0	0	0	0
Transport	0	0	0	0	0
Service Team Costs	0	0	0	0	0
Utilities & Rates and other running costs	3,208	0	0	3,208	0
Buildings & Site Maintenance	1,018	0	0	1,018	0
Refurbishment and upgrades	10,396	0	0	10,396	0
Depreciation - Buildings & Fixtures & Fittings	0	0	0	0	0
Depreciation - Vehicles	0	0	0	0	0
Depreciation - Activity Training & Equipment	0	0	0	0	0
	15,334	0	0	15,334	1,131
Canoe fund					
garage rent	0	0	186	186	0
repairs & maintenance	0	0	686	686	1,792
canoe purchase	0	0	0	0	0
Miscellaneous Improvements	0	0	1,186	1,186	0
	0	0	2,058	2,058	1,792
Activities for Generating Funds					
Fundraising activities					
My Donate	931	0	0	931	0
London Bridge Terror Attack Fund	132	0	0	132	0
Other fundraising	0	0	0	0	104
WSJ	0	5	0	5	0
	1,063	5	0	1,068	104
Miscellaneous Payments					
Sundry	24	530	0	554	0
	24	530	0	554	0
Total Resources Expended	27,305	67,996	2,058	97,359	43,381