

Sutton District Scout Council

Annual Report & Accounts

For the year ended 31 December 2018

SUTTON DISTRICT SCOUT COUNCIL

Trustees' report For the year ended 31 December 2018

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
C Heath	District Chairman (resigned June 2018)
F Macpherson	District Chairman June 2018
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 2018**

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 1,650 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 2018

Achievements and performance

The District continued to pursue its objective of promoting and assisting in the running of Scouting in the L. 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 surplus for the year of £3508 (2017 - surplus £4142).

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 reserve to be held at any one time should equate to twelve months running costs, which is approximately £

Responsibilities of the Trustees

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

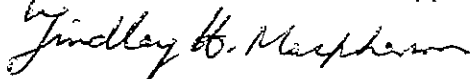
In preparing those accounts, the Trustees are required to:

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 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 30/5/19 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 2018.

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

Date

28.5.2019

SUTTON DISTRICT SCOUT COUNCIL

Statement of financial activities summary For the year ended 31 December 2018

General Fund	Notes	2018 £	2017 £
Total incoming resources	2	89,344	92,616
Total resources expended	3	<u>84,588</u>	<u>91,983</u>
Net incoming (outgoing) resources		4,756	633
Unrealised gain on investment assets	5	(£1,248)	3,509
Loss on investment redemption		-	-
Surplus (Deficit) for year		<u>3,508</u>	<u>4,142</u>
Fund balance brought forward		<u>174,598</u>	<u>170,456</u>
General and restricted funds balance carried forward		<u><u>178,106</u></u>	<u><u>174,598</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 2018

	Notes	2018 £	2017 £
Fixed assets			
Leasehold land and buildings	4	65,501	68,121
Investments	5	44,031	45,279
		<u>109,532</u>	<u>113,400</u>
Current assets			
Stocks	6	4,818	4,408
Loan debtor – groups		0	0
Sundry debtors and prepayments		9,420	2,675
Cash at bank			
- District Council Accounts		16,053	14,655
- District Section Accounts		45,208	40,394
		<u>75,499</u>	<u>62,132</u>
Current Liabilities			
Sundry creditors and accruals		(6,925)	(934)
Net current assets		<u>68,574</u>	<u>61,198</u>
Net assets		<u>178,106</u>	<u>174,598</u>
Represented by			
Restricted Fund		6,925	-
General Fund		<u>171,181</u>	<u>174,598</u>
Total Funds		<u>178,106</u>	<u>174,598</u>

The financial statements on pages 5 & 6 were approved by the trustees 30/5/19 and signed on its behalf

F Macpherson
F Macpherson
Chairman

SUTTON DISTRICT SCOUT COUNCIL

Notes to the financial statements For the year ended 31 December 2018

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 2018

2. Incoming resources

	2018 £	2017 £
Membership subscriptions	7,117	5,994
Investment income		
- Dividends and interest	1,532	1,500
	<u>1,532</u>	<u>1,500</u>
Section Activities		
- Beaver Scouts	2,172	9,376
- Cub Scouts	19,782	4,908
- Scouts	15,580	13,998
- Explorer Scouts	32,775	44,649
- Network	0	517
- Ski Trip	0	0
- Training	0	1,610
-Sundry	103	250
-Badges / scarves	2,387	2,895
	<u>72,799</u>	<u>78,202</u>
Headquarters letting income	7,896	6,920
Total incoming resources	<u>89,344</u>	<u>92,616</u>

SUTTON DISTRICT SCOUT COUNCIL

Notes to the financial statements (continued) For the year ended 31 December 2018

3. Resources expended

	Notes	2018 £	2017 £
Donations / grants			
- Sundry donations		-	-
Section Activities			
- Beaver Scouts		1,942	9,611
- Cub Scouts		7,053	4,054
- Scouts		14,980	11,683
- Explorer Scouts		33,470	43,316
- Network		1,231	491
- Jamboree		1250	-
- Badges / scarves		3,255	2,771
		63,181	71,926
Headquarters expenditure			
- Rates		1,204	1,169
- Light and heat		2,711	1,786
- Cleaning		2,160	3,058
- Repairs and maintenance		5,767	805
- Insurance		1,576	1,202
- Water		792	489
- Harrow Road		2,786	2,525
- Equipment		357	1,789
- Amortisation of lease		2,620	2,620
		19,973	15,442
Administrative expenses			
- DC, ADC expenses	7	266	554
- Secretarial & other		0	154
		266	708
Other expenditure			
- District development activity			
- AGM		117	172
- Miscellaneous		438	683
- Personal accident insurance		42	98
- Membership fees for District officers		0	0
- Leader training		322	2,409
- Equipment insurance		249	545
		1,168	3,907
Total resources expended		84,588	91,983

SUTTON DISTRICT SCOUT COUNCIL

Notes to the financial statements For the year ended 31 December 2018

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.

	2018	2017
Buildings		
Cost	<u>131,003</u>	<u>131,003</u>
Depreciation		
at 1 January 2018	62,882	60,262
- charge for year	<u>2,620</u>	<u>2,620</u>
at 31 December 2018	<u>65,502</u>	<u>62,882</u>
Net Book Value at 31 December 2018	<u><u>65,501</u></u>	<u><u>68,121</u></u>

5. Investments

	Market value 31.12.18 £	Loss on revaluation £	Market Value 31.12.17 £
3073.44 COIF Charities Investment Fund income units	<u>44,031</u>	<u>1,248</u>	<u>45,279</u>
	<u><u>44,031</u></u>	<u><u>1,248</u></u>	<u><u>45,279</u></u>

6. Stocks

	At 31 December 2018 £	At 31 December 2017 £
Badges / scarves	<u><u>4,818</u></u>	<u><u>4,408</u></u>

SUTTON DISTRICT SCOUT COUNCIL

Notes to the financial statements (continued) **For the year ended 31 December 2018**

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 £ 266 were reimbursed to trustees during the year (2017 - £554).