

## Trustees' Annual Report

For the period

From (start date)

0 1 0 1 1 8

to end date

0 6 0 4 1 9

### Section A Reference and administration details

Charity name					
Other names the charity is known by					
Registered charity number (if any)		524875			
Charity's principal address		Scout HQ, Station Road, Wrexham, LL11 2AA			
Names of the charity trustees who manage the charity					
Susan Lister					
Michael Meadows					
Karen Cheesbrough		Treasurer			
Alison Dwight		Chairman			
Ian McLean					
Elizabeth Dodman					
Paul Forret		Secretary			
David Morris		District Commissioner			
David Cheesbrough					

### Section A Reference and administration details (continued)

Names and addresses of advisers (optional information but encouraged as best practice)

Type of Advisor	Name	Address

## Section B      Structure, governance and management

### Description of the charity's trusts

Type of governing body	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.
How the charity is constituted	The District is a trust established under its rules which are common to all scouts
Trustee selection methods	The Trustees are appointed in accordance with the Policy Organisation and Rules of the Scout Association.

### Additional governance issues (optional information but encouraged as best practice)

Governance and management:	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 registration, keeping proper accounts and making returns to the Charity Commission as appropriate.
	The Committee consists of 3 independent representatives, Chair, Treasurer and Secretary together with the District Commissioner and District Explorer Scout Commissioner, individual leaders and parent's representation and meets every 2 months.
	This District Executive Committee exists to support the District Scout Leaders in meeting the responsibilities of all appointments and is responsible for:
	<ul style="list-style-type: none"> <li>• The maintenance of District property</li> <li>• The raising of funds and the administration of District finance</li> <li>• The insurance of persons, property and equipment</li> <li>• District public occasions</li> <li>• Assisting in the recruitment of leaders and other adult support</li> <li>• Appointing any sub committees that may be required</li> <li>• Appointing District Administrators and Advisors other than those who are elected.</li> </ul>

Risk Assessment:	<p>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.</p> <p>The main areas of concern that have been identified are:</p>
	<ul style="list-style-type: none"> <li>• Damage to the building, property and equipment. The District has sufficient buildings and contents insurance in place to mitigate against permanent loss.</li> <li>• Injury to leaders, helpers, supporters and members. The District through the annual membership fees contributes to the Scout Associations' national accident insurance policy. Risk Assessments are undertaken before all activities.</li> <li>• Reduced income from fund raising. The District is primarily reliant upon income from subscriptions and fund raising. The District does hold a reserve to ensure the continuity of activities should there be a major reduction in income.</li> <li>• Income has been enhanced by renting out the building and car parking to third parties when not in use by the District or groups therein.</li> <li>• Reduction or loss of leaders. The District is totally reliant upon volunteers to run and administer the activities of the District. A reduction of leaders to an unacceptable level in a particular section would require consolidation, contraction or closure of the section.</li> <li>• Recruitment and training of new leaders and assistant leaders is an on-going challenge for all groups, and the District Commissioner as well as the Executive Committee are available to support groups in this process.</li> <li>• Reduction or loss of members. The District provides activities for all young people aged 6 to 18. If there was a reduction in membership in a particular section or the district as a whole, then there would have to be a contraction, consolidation or closure of the section.</li> </ul>
	<p><i>Risk and Internal control</i></p> <p>The District has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss, these include two signatories for all payments and comprehensive insurance policies to ensure that insurable risks are covered.</p>

## Section C      Objectives and Activities

<p>Summary of the Charity set out in its governing document.</p>	<p>The objectives of the District are as a unit of the Scout Association.</p> <p>The aim of the Scout Association is to promote the development of young people in achieving their full physical, intellectual, social and spiritual potential, as individuals, as responsible citizens and as members of their local national and international communities.</p> <p>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.</p>
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Additional details of the objectives and activities:

<p>You may choose to include further statements, where relevant, about:</p> <ul style="list-style-type: none"> <li>• Policy on grant making</li> <li>• Contribution made by volunteers</li> </ul>	<p>The District has set aside funding for additional training for leaders in shooting, archery and mountain leadership courses which has successfully enabled more development in these areas. It is the intention of the District to continue to support this type of additional training.</p>
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## Section D      Achievements and Performance

<p>Summary of the main achievements of the Charity during the year.</p>	<p>A major expense in 2018 was the upgrading of the heating for the main activities hall, which provides a resource for two scout groups who meet weekly. The hall is also available for the climbing wall and bouldering activities on an ad-hoc basis.</p> <p>As usual a large number of District activities and events have taken place throughout the year for each of the scouting sections, including:</p> <ul style="list-style-type: none"> <li>- The Beavers had a camp in Cox Wood and trips to Greenwood Activity Park and Gulliver's World</li> <li>- The Cub section had a water camp a trip to Alton Towers and a sleep over at the Odeon Cinema.</li> <li>- The Scouts and Explorers took part in a Frost Camp and completed an exciting expedition to Croatia in the summer of 2018.</li> </ul>
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## Section E      Financial Review

Brief statement of the Charity's policy on reserves:	The District's policy on reserves is to hold sufficient resources to continue the charitable activities of the District should income and fundraising activities fall short.
Details of any funds materially in deficit (circumstances plus steps to eliminate)	None

Further financial review details (optional information)

Investment policy and objectives:	<p>The District's income and Expenditure is very small and as a consequence does not have sufficient funds to invest in longer term investments such as stock and shares. The District has therefore adopted a low risk strategy to the investment of its funds.</p> <p>All funds are held in cash using mainstream banks or building societies or The Scout Association's Short Term Investment Service.</p>
	The District regularly monitors the levels of bank balances and the interest rates received to ensure the District obtains maximum value and income from its banking arrangements.

## Section F      Other Optional Information

Plans for the future:	<p>The District is constantly supporting the creation or management of new groups within the district.</p> <p>This involves the identification of struggling groups, or a potential need for a new section or additional leaders for an existing group. Once identified this help is provided by the District until such time as the situation has been successfully concluded.</p> <p>The Scout Hut previously owned and occupied by Hanmer Scouts was sold to the Community, a previous member of which originally donated the property to the Scouts. This injected a large cash bonus into the District Accounts. These funds will be utilised to the benefit of the maximum number of current members of the District and associated groups. Various projects are being discussed with the members and will be actioned by the Executive Committee as appropriate.</p>
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## Section G Declaration

The trustees declare that they have approved the trustee's report above.

Signed on behalf of the charity's trustees

Full Name Mrs Karen Cheesbrough

Position in organisation      District Treasurer

Date 13<sup>th</sup> January 2020

WREXHAM DISTRICT SCOUT COUNCIL

Receipts and Payments Account

	Year start date	Year end date
For the year from	01 January 2018	31 March 2019

**Period Ending**

**31-Mar-19**

£

**Receipts**

Donations, legacies and similar income

Membership subscriptions

69,046

Less: Membership subscriptions paid on (National/County/Area)

-64,196

Net membership subscriptions retained

4,850

Donations

Loans

Gift Aid - ESU

0

**Sub total**

**4,850**

Grants

Sale of Hanmer Scout Hut

49,388

Youth Strategy Grant - Activity Training

**Sub total**

**49,388**

Fundraising (gross)

Scout Shop Sales

14,676

Miscellaneous

Badge Secretary Sales

760

Coxwood

15,383

Explorer Scout Unit

40,177

District and Groups

39,312

Training

**Sub total**

**110,308**

Investment income

Bank interest & Short term investments

61

The Scout Association Short Term Investment Service

District HQ Rent & Car Park Rent

8,459

**Sub total**

**8,520**

**Total Gross Income**

**173,065**

Asset and investment sales, etc.

0

**Total receipts**

**173,065**

43,555

**Payments**

Premises Costs

District Headquarters	13,275
Coxwood Campsite	29,193
Explorer Scout Units	53,387

<b>Sub total</b>	<b>95,856</b>
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Donations	
Scout Active Support	
District Grants & Donations	
Administration Expenses	
Support Teams, Training & Administration	1,682
Depreciation	Not calculated this year

Activities	
District Section Activities	38,752

<b>Sub total</b>	<b>40,434</b>
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Fundraising expenses	
Scout Shop - Cost of Sales & Expenses	11,422
Badge Secretary - Cost of Sales & Expenses	
Miscellaneous - incl. Hanmer Scout Hut	1,070

<b>Sub total</b>	<b>12,491</b>
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<b>Total Gross Expenditure</b>	<b>148,781</b>
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Assets and Purchases - Grant Assisted	0
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<b>Total payments</b>	<b>148,781</b>
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Net of receipts/(payments)	24,285
Fund Balances brought forward	84,303
<b>Fund Balances carried forward</b>	<b>108,588</b>

#### Statement of assets and liabilities at the end of the year

	Year start date	Year end date
For the year from	01 January 2018	43,555

Current Assets	
Cash at bank & in hand	108,638
Debtors	
Loans to Scout Groups	
The Scout Association Short Term Investment Service	12,250
National Savings account	

<b>Total cash funds</b>	<b>120,888</b>
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Other monetary assets

Fixed Assets

Coxwood Site Development & Machinery - written down value

District Equipment - written down value

Explorer Scout Unit Equipment - written down value

Sub total

Non monetary assets for charity's own use

Badge stock

Shop stock

Sub total

Liabilities

Accounts not yet paid

Activity Grant not yet utilised

K2 ESU - Croatia Fund

Section funds held over

Sub total

0

Net Assets Less Liabilities

**120,888**

Represented by:-

General Fund

**120,888**

The above receipts and payments account were approved by the Trustees on (the approved the accounts) and signed on their behalf by

Signature

Mr David Morris

Mrs Karen Cheesbrough

**Dec-17**  
£

37,199  
-31,740  
5,460

0  
924

**6,383**

0  
243

**243**

14,092  
0  
0  
15,671  
29,631  
33,706  
0

**93,101**

32

5  
5,074

**5,110**

**104,838**

0

**104,838**

**Dec-16**  
£

39,514  
-34,224  
5,290

0  
876

**6,166**

0  
1,135

**1,135**

11,609  
0  
3,486  
11,138  
30,022  
45,623  
0

**101,878**

95  
3,589

**3,684**

**112,863**

0

**112,863**

**Dec-17**  
£

**Dec-16**  
£

5,410	7,482
5,823	6,222
18,827	34,761

<b>30060.26</b>	<b>48465.44</b>
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0	1,020
1,642	597
6,855	3,620

21,697	43,548
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<b>30,194</b>	<b>48,785</b>
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13,025	8,598
1,699	3,497

<b>14,724</b>	<b>12,095</b>
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<b>74,978</b>	<b>109,345</b>
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0	0
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<b>74,978</b>	<b>109,345</b>
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29,859	3,519
88,000	84,748
<b>117,860</b>	<b>88,267</b>

84,136	61,385
	0
	0
12,250	12,250
0	3,233

<b>96,386</b>	<b>76,868</b>
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11,321	5,815
4,233	1,828
185	501
15,740	8,144
0	1,374
3,751	3,130
3,751	4,504
0	0
0	0
0	200
-5,483	1,049
-5,483	1,249
121,360	88,267
121,360	88,267

Ɂ date of the Executive Committee meeting that

District Commissioner  
 Treasurer

Miss K Williams  
Berthyn Cottage  
1 Woodland Road  
Moss  
Wrexham  
LL11 6BD

8 September 2019

kazwilliams@msn.com

Mrs K Cheesbrough  
Treasurer  
Wrexham & District Scouts  
9 Oakwood Park  
Penley  
Wrexham  
LL13 0NF

Dear Mrs Cheesbrough

### **Audit of Wrexham and District Scout Accounts**

I have now completed the audit of the Wrexham and District Scout accounts<sup>1</sup> and enclose for your attention the Summary of Transactions for the period 1 January 2018 to 31 March 2019 along with the receipts and payments account for submission to the Charities Commission<sup>2</sup>.

I am unable to provide a complete true and fair view of two of the accounts<sup>3</sup> as the only records provided were bank statements and the treasurers own record<sup>4</sup>.

Cheque books, paying in books, receipts and invoices were not provided for examination as would have been expected.

I have prepared statements for these accounts and have qualified the accounts accordingly.

Records for subsidiary accounts<sup>5</sup> held by individual scout and cub groups were not provided for this audit and therefore do not form part of the receipts and payments account for submission to the Charities Commission.

With regards to the remaining accounts<sup>6</sup>, on the basis of the records and explanations provided I am satisfied that these accounts give a true and fair view of the fund's finances for the period.

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<sup>1</sup> See Appendix A for breakdown of accounts audited

<sup>2</sup> Assets, liabilities and depreciation have not been calculated this year

<sup>3</sup> Atlas account, and K2 account

<sup>4</sup> Spreadsheets

<sup>5</sup> Bishops Own and Bryn y Pys (Overton)

<sup>6</sup> District Account, Shop Account and both Cox Wood Accounts

I would however draw your attention to the following points:

1. District Account:

- a. Cheques were not always recorded in numerical order: This eases your own reconciliation and that of the audit.
- b. Cancelled cheques should be recorded for completeness.
- c. Paying in slips that have been spoilt should be recorded for completeness and should remain in the paying in book as evidence.

2. Cox Wood Account:

- a. Paying In slip 100536 was not accounted for on the bank statements nor the spreadsheet provided. Examination of the paying in book revealed all copies had been removed. It is assumed that this had been spoilt.

3. Shop Account:

- a. No supporting records for three cheque payments

4. K2 Account:

- a. There was a calculation error on the spreadsheet provided.
- b. Income and expenditure figures provided were understated when reconciled to the bank statements for the period examined.

5. Atlas Account:

- a. Records provided indicate that there is "Cash" income and expenditure for this account. Cash income exceeded cash expenditure but no closing cash balance was provided. I was therefore unable to reconcile the "cash" side of the account; subsequently this is not included in the summary of the account.

**Recommendation:**

For consistency it is recommended that:

- a. In future, all account treasurers follow the same income and expenditure ledger template, and
- b. The Board formally agree a documented financial procedure for all account treasurers to adhere to. I can draw this up if requested at an additional charge.

I also enclose my invoice for work undertaken in auditing these accounts.

Should you have any queries regarding the above please do not hesitate to contact me at the above e-mail address.

Yours sincerely

Karen

**Miss Karen Williams CIPFA DPA**

**Encs x 4 – See Appendix B**

## **Appendix A – Details of accounts audited**

<b>Account Name</b>	<b>Account number</b>
District Account	08130728
Cox Wood	31296777
Cox Wood	31296815
Shop Account	90542169
K2 account	33324869
Atlas account	90864271

## **Appendix B – Submitted records**

- a. Summary of All accounts
- b. Summary of Qualified accounts
- c. Summary of unqualified accounts
- d. Receipts and payments account for submission to the Charities Commission.
- e. Audit Invoice