



WIMBLEDON & WANDLE  
DISTRICT SCOUT COUNCIL

TRUSTEES

REPORT AND ACCOUNTS

FOR THE YEAR ENDED

31<sup>st</sup> DECEMBER 2011

**WIMBLEDON & WANDLE DISTRICT SCOUT COUNCIL**

**Report & Accounts for the year ended 31<sup>st</sup> December 2011**

**TRUSTEES: Ex Officio**

Andy Edmonds	Chairman
Muriel Treagust	Secretary
John Young	Treasurer
Joe Rogerson	District Commissioner
Paul Henderson	District Explorer Scout Commissioner

**TRUSTEES: Elected**

Keith Angliss  
Peter Treagust  
Colin Stubbs (resigned 11<sup>th</sup> May 2011)  
Andrew Hayward (resigned 11<sup>th</sup> May 2011)  
Brian Whalebone (effective 11<sup>th</sup> May 2011)

**TRUSTEES: Nominated**

Peter Newman  
Joan Burgess

**TRUSTEES: Co-opted** (both effective from 5<sup>th</sup> October 2011)

Richard Mainwaring  
Alan Green

**Bankers:**

The District Bank Accounts are held at  
CafBank Ltd.,  
West Malling,  
Kent, ME19 4JQ

The District Sections and the Explorer Units have accounts in their own names at various other banks.

**Custodian Trustees – The Scout Trust Corporation**

**District Registration Number with the Scout Association: 14115**

**Registered Charity Number: 1036432**

**Contact Name and Address:**

A.W. Edmonds Esq.,  
52 Gassiot Way,  
Sutton,  
SURREY SM1 3BA

## **WIMBLEDON & WANDLE DISTRICT SCOUT COUNCIL**

### **Trustees Annual Report for the year ended 31<sup>st</sup> December 2011**

#### **How is the charity constituted:**

The charity'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.

#### **Trustee selection methods:**

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

#### **Additional governance issues:**

The District is managed by the District Executive Committee, the members of which are the 'Charity Trustees' of the District 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 District Executive Committee exists to support the District Commissioner in meeting the responsibilities of the appointment and is responsible for:

- Promoting the development of Scouting in the District;
- The raising of funds and administration of District finance and property;
- The insurance of persons, property and equipment;
- Appointing a District Appointments sub-committee;
- Appointing any other sub-committees that are or may be required;
- Appointing District Administrators and Advisors, other than those who are elected;
- The presentation of an Annual Report and Accounts;

#### **Risk and Internal Control:**

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 payments and comprehensive insurance policies to ensure that insurable risks are covered.

#### **Objects and Aims:**

The objectives of the District are as a unit of the Scout Association.

The Aim 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.

#### **Summary of the main activities in relation to these objects:**

The activities and achievements of the District in the year follow those normally carried out by a Scout District and are detailed in the District Annual Report presented to the Annual General Meeting on the 16<sup>th</sup> May 2012.

## WIMBLEDON & WANDLE DISTRICT SCOUT COUNCIL

### Trustees Annual Report for the year ended 31<sup>st</sup> December 2011 (contd.)

#### **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.

#### **Charity's policy on reserves:**

At the end of the period cash reserves amounted to £205,753 in funds held by the District, these and other funds used by the various sections and Units are shown in Note 23 to the accounts.

The District's policy on reserves is to hold an amount, considered by the Trustees to be sufficient to provide support to the Groups as previously, in particular in the form of loans for capital expenditure, to cover expected maintenance costs on the District Headquarters and other properties.

#### **Investment Policy:**

The District does not have sufficient funds to invest in longer term investments. The District has therefore adopted a risk adverse strategy to the investment of its funds. All funds are held in cash using only mainstream banks or building societies and such accounts are regularly monitored to ensure the maximum value and income from such arrangements.

#### **Future plans:**

The future plans are as contained in the District Development Plan for 2011-2014 and in the Financial Plan for the same period dated October 2011 both of which have been circulated to all members and are available on the District website

#### **Volunteer Help:**

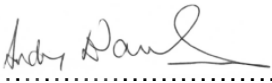
The value of the help and time given by some 400 Leaders, Helpers and Lay Officials who work tirelessly for the District and Groups cannot be evaluated and is not therefore shown in the accounts presented with this report.

However it is hereby acknowledged with gratitude.

#### **Declaration:**

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

Signed on behalf of the charity's Trustees by

Signature:  .....

A. W. Edmonds Esq.  
Chairman

Dated:- 17<sup>th</sup> April 2012

**Independent Examiner's Report to the Trustees of the  
WIMBLEDON AND WANDLE DISTRICT SCOUT COUNCIL**

I report on the accounts of the District for the year ended 31<sup>st</sup> December 2011 which are set out on pages 5 – 12 and which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

**Respective responsibilities of Trustees and Examiner:**

The District's Trustees are responsible for the preparation of the accounts. They consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts (under Section 145 of the Act),
- To follow the Directions made under Section 145 (5)(b) of the Act,
- To ascertain that the charity keeps accounting records under Section 130 of the Act and
- To state whether the accounts comply with the requirements of the 2011 Act.

**Basis of Independent Examiner's report:**

My examination was carried out in accordance with the Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the District 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, it has come to my attention that:

- the Treasurer was not a signatory to all of the bank accounts,
- independent verification has not been received of the balances on all of the bank accounts as at 31<sup>st</sup> December 2011,

However, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect the Trustees have not met their requirements to ensure that:
  - accounts are prepared which agree with the accounting records, which have been kept, and
  - those accounts comply with accounting requirements of the 2011 Act, or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

Signed by: A.E. Aslett Esq.  
Qualification: Chartered Accountant  
Address: 16 Richmond Avenue, London, SW20 8LA  
Dated:- 17<sup>th</sup> April 2012

**WIMBLEDON & WANDLE DISTRICT SCOUT COUNCIL**

**Statement of Financial Activities  
for the year ended 31<sup>st</sup> December 2011**

<b><u>All Funds are Unrestricted Funds</u></b>		<b>December <u>2011</u></b>	<b>December <u>2010</u></b>
<b><u>Incoming Resources</u></b>	<b>Notes</b>		
<b>Gifts, Donations and other receipts</b>			
Membership Subscriptions	2	39,990	40,264
Less: Amounts paid over		40,710	39,525
		-----	-----
Deficit (2010 Excess)		(720)	739
Other Subscriptions	3	8,628	4,914
Donations and Grants	4	7,650	29,785
Gift Aid	5	-	376
Badge/Store Sales	6	13,745	12,747
		-----	-----
<b>Total Gifts, Donations etc.</b>		<b>29,303</b>	<b>48,561</b>
<b>Scouting Activities</b>	7	<b>90,953</b>	<b>123,540</b>
<b>Fund Raising</b>	8	<b>5,359</b>	<b>18,953</b>
<b>Income from Assets</b>			
Property Rentals	9	19,219	17,160
Bank Interest	10	1,405	507
		-----	-----
<b>Total Income from Assets</b>		<b>20,624</b>	<b>17,667</b>
		-----	-----
<b>TOTAL INCOME</b>		<b>£146,239</b>	<b>£208,721</b>
		=====	=====
<b><u>Resources Expended</u></b>			
<b>Operating activities</b>			
Badge/Store Purchases and Expenses	11	<b>11,977</b>	11,094
<b>Scouting Activities</b>			
	7	<b>114,798</b>	176,974
<b>Fund Raising</b>			
	8	<b>3,031</b>	2,866
<b>Management and Administration:</b>			
Grant to Group	12	-	2,000
Rentals	13	1,716	3,326
Governance Costs	14	2,157	2,734
		-----	-----
<b>Total Management and Administration</b>		<b>3,873</b>	<b>8,060</b>
<b>Payments relating to assets:</b>			
Repairs and Maintenance	15	4,208	328
Utilities	16	963	1,285
Insurances	17	2,694	1,631
Legal	18	1,780	441
		-----	-----
<b>Total payments relating to Assets</b>		<b>9,645</b>	<b>3,685</b>
		-----	-----
<b>TOTAL EXPENDITURE</b>		<b>£143,324</b>	<b>£202,679</b>
		=====	=====
Net Incoming resources		2,915	6,042
Add: Revaluation of District Equipment as at February 2011	20	39,886	-
<b>Total funds brought forward</b>		<b>243,552</b>	<b>237,510</b>
		-----	-----
<b>Total funds carried forward</b>		<b>£286,353</b>	<b>£243,552</b>
		=====	=====

# WIMBLEDON & WANDLE DISTRICT SCOUT COUNCIL

## Balance Sheet as at 31<sup>st</sup> December 2011

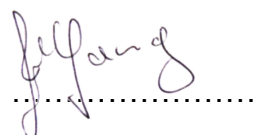
### All Funds are Unrestricted Funds

	<u>Notes</u>	<u>2011</u>	<u>2010</u>
<b>Fixed Assets</b>			
Properties	19	-	-
Scout Equipment	20	50,052	4,300
		-----	-----
<b>Total Fixed Assets</b>		<b>50,052</b>	4,300
<b>Current Assets</b>			
Badge & Store Account Stocks	21	5,515	6,092
Debtors & Prepayments	22	1,555	23,429
Cash & Bank Balances	23	235,762	242,495
		-----	-----
<b>Total Current Assets</b>		<b>242,832</b>	272,016
<b>Less Current Liabilities</b>			
Creditors: amounts falling due within one year	24	6,531	32,764
		-----	-----
<b>Net Current Assets</b>		<b>236,301</b>	239,252
		-----	-----
<b>Total Net Assets</b>		<b>£286,353</b>	£243,552
		=====	=====
<b>Funds of the Charity</b>			
<b>Unrestricted Funds</b>		<b>£286,353</b>	£243,552
		=====	=====

The financial statements, and the notes to the accounts (pages 7 to 12) were approved by the Trustees on the 17<sup>th</sup> April 2012 and signed on their behalf by



A. Edmonds  
District Chairman



J Young  
District Treasurer

# **WIMBLEDON & WANDLE DISTRICT SCOUT COUNCIL**

## **Notes to the Accounts for the year ended 31<sup>st</sup> December 2011**

### **1. Basis of preparation**

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2005), issued in March 2005, UK Accounting Standards and the Charities Act 2011.

### **1.2 Change in basis of accounting**

There has been no change to the accounting policies (valuation and methods of accounting) since last year other than the revaluation of scout equipment see note 20 below.

### **2. Accounting policies**

#### **INCOMING RESOURCES**

##### **Recognition of incoming resources:**

These are included in the Statement of Financial Activities (SOFA) when:  
The Charity becomes entitled to the resources;  
The trustees are virtually certain they will receive the resources;  
The monetary value can be measured with sufficient reliability.

##### **Membership Subscriptions**

In accordance with current recommended practice Membership Subscriptions are shown net. The net deficit (2010 excess) results from payments made by the District in respect of certain District Appointments.

##### **Grants and donations**

Grants and donations are only included in SOFA when the Charity has unconditional entitlement to the resources.

##### **Tax reclaims on donations and gifts**

Incoming resources from tax claims are included in the SOFA as they are received from the revenue.

##### **Gifts in kind**

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised, those for use by the charity are included in the SoFA as incoming resources when receivable.

##### **Volunteer help**

The value of any voluntary help is not included in the accounts but is described in the trustees' annual report.



## WIMBLEDON & WANDLE DISTRICT SCOUT COUNCIL

### Notes to the Accounts for the year ended 31<sup>st</sup> December 2011 (contd.)

#### 2. (continued)

##### **EXPENDITURE AND LIABILITIES**

##### **Liability recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the Charity to pay out resources.

##### **Governance costs**

Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

##### **Employees**

There were no employees of the Charity in the year under review

##### **Trustee Expenses**

Trustees were paid expenses by way of re-imbusement for incidental expenses for items of stationery, postages etc. incurred in administration but no expenses for costs in their role as trustees.

##### **ASSETS**

##### **Stocks**

Stocks are valued at the lower of cost or market value.

#### 3. **Other Subscriptions**

These are subscriptions (net of Membership subscriptions) paid by the members to the various Explorer units and Scout Active Support..

#### 4. **Donations and Grants**

##### **Donations**

These are mainly those received by the Edge Hill Explorer Unit and the Merton Park Explorer Unit in relation to their expedition expenses.

##### **Grants**

This includes amounts received from the Greater London South West Scout County and from the Jack Petchey Fund for which we are most grateful.

#### 5. **Gift Aid**

These are amounts received in respect of certain Membership Subscriptions.

	<u>2011</u>	<u>2010</u>
<b>6. Badge and Store Sales</b>		
Badge Accounts	5,099	4,231
Store Account	8,292	8,184
Explorer Scarf Sales	354	332
	-----	-----
	<b>£13,745</b>	<b>£12,747</b>
	=====	=====

## WIMBLEDON & WANDLE DISTRICT SCOUT COUNCIL

### Notes to the Accounts for the year ended 31<sup>st</sup> December 2011 (contd.)

#### 7. Scouting Activities 2011

	<u>Income</u>	<u>Expenditure</u>	<u>Net Cost</u>
Beavers	2,453	2,772	319
Cubs	2,852	3,008	156
Scouts	1,547	1,885	338
SAS	55	19	-36
Band	814	245	-569
Sundries	-	376	376
	-----	-----	-----
<b>District &amp; section events total</b>	<b>7,721</b>	<b>8,305</b>	<b>584</b>
Explorers	73,407	85,293	11,886
Leader Training	-	1,236	1,236
Jamboree	9,825	19,964	10,139
	-----	-----	-----
Per Accounts	<b>£90,953</b>	<b>£114,798</b>	£23,845
	=====	=====	=====

#### 8. Fund Raising Activities

These are mainly receipts and payments by the Edge Hill Explorer Unit in respect of their expeditions.

#### 9. Property Rental Income

	<u>2011</u>	<u>2010</u>
Kenneth Black Memorial Hall	17,149	15,000
Garages at rear of Kenneth Black Memorial Hall	1,730	2,160
Wandle District HQ	340	-
	-----	-----
	<b>£19,219</b>	£17,160
	=====	=====

#### 10. Bank Interest

	<u>2011</u>	<u>2010</u>
District Bank Accounts	1393	495
Explorer Accounts	8	7
Sundry Accounts	4	5
	-----	-----
	<b>£1,405</b>	£507
	=====	=====

## WIMBLEDON & WANDLE DISTRICT SCOUT COUNCIL

### Notes to the Accounts for the year ended 31<sup>st</sup> December 2011 (contd.)

<b>11. Badge and Store Purchases and Expenses</b>	<b><u>2011</u></b>	<b><u>2010</u></b>
Wandle Store Account	7,590	6,914
Wandle Badge Account	3,610	2,877
Wimbledon Badge Account	200	903
	-----	-----
	11,400	10,694
Stock adjustment	577	400
	-----	-----
	<b>£11,977</b>	<b>£11,094</b>
	=====	=====
<b>12. Grant to Group</b>		
There were no grants made to Groups in 2011 (2010 - 6 <sup>th</sup> /12 <sup>th</sup> Mitcham Group)		
<b>13. Rentals</b>	<b><u>2011</u></b>	<b><u>2010</u></b>
**Payment to National Trust re Wandle Headquarters	-	2,250
Payment for District Band practice facility	810	670
Payments by Explorer Units to Groups & for Storage	900	400
Camping permit	6	6
	-----	-----
	<b>£1,716</b>	<b>£3,326</b>
	=====	=====
** The annual cost is currently £1,000 per annum but due to an over reserve, in 2010 estimated whilst the rent review took place, our actual charge in these accounts for 2011 was zero.		
<b>14. Governance Costs</b>	<b><u>2011</u></b>	<b><u>2010</u></b>
District Administration	928	1,535
Explorer Administration	830	1,009
Sundry Section Administration	399	190
Independent Examiners Fees	-	-
	-----	-----
	<b>£2,157</b>	<b>£2,734</b>
	=====	=====
<b>15. Repairs to Premises</b>		
Re Kenneth Black Memorial Hall (re Caretakers Flat)	2,832	-
Re Wandle Headquarters	1,376	328
	-----	-----
	<b>£4,208</b>	<b>£328</b>
	=====	=====
<b>16. Utilities</b>		
Re Wandle Headquarters (water rate, electricity etc.)	883	1,210
Re Garages at Kenneth Black Memorial Hall (water rate)	80	75
	-----	-----
	<b>£963</b>	<b>£1,285</b>
	=====	=====
<b>17. Insurances</b>		
Wandle Headquarters	826	990
Kenneth Black Memorial Hall	445	594
Personal accident for district helpers	80	47
Contents and Equipment (as revalued)	1,343	-
	-----	-----
	<b>£2,694</b>	<b>£1,631</b>
	=====	=====

## WIMBLEDON & WANDLE DISTRICT SCOUT COUNCIL

### Notes to the Accounts for the year ended 31<sup>st</sup> December 2011 (contd.)

#### 18. Legal Expenses

These are costs in respect of the lease renewal of the Wandle HQ land and a survey on The caretakers flat at the Kenneth Black Hall.

#### 19. Properties

There are no historical cost values available and in any event any building costs would, under the revised accounting basis, have been totally depreciated.

The trustees have not felt it appropriate to revalue the properties at the current time.

The district owns properties known as the Kenneth Black Memorial Hall and the District Headquarters.

Insurers have valued, at the date of the last renewal, the rebuilding costs as:

Kenneth Black Memorial Hall (Freehold)	861,249
District Headquarters (Built on land leased from the National Trust)	56,865
	-----
	<b>£918,114</b>
	=====

#### 20. Scout Equipment

There has been a comprehensive re-appraisal of the value of equipment held by the district during 2011 (previously shown in the accounts at £4,300) and a complete register has been created for insurance purposes this revaluation is reflected in these accounts and a summary is shown below.

	<u>2011</u>
Band Instruments and equipment	15,880
Tables, chairs, storage, utensils and district cub items at Wandle HQ	12,771
Tables, filing cabinets and sundries at Kenneth Black Hall	2,937
Tents, rucsacs, waterproof jackets and trousers and other items	9,267
Specialised electrical equipment	4,532
Trailer, scaffold tower, storage sheds etc.	<u>4,665</u>
<b>Total as re-valued at estimated replacement value</b>	<b>£50,052</b>
	=====

Depreciation has not been charged on this equipment as it is believed that it would be impractical to provide suitable rates in view of the diverse nature of the equipment and of its usage. It is proposed to consider each piece of equipment each year and to write off any item no longer of value.

#### 21. Badge and Store account stocks

Stocks are valued at the lower of cost or estimated realisable value.

<b>22. Debtors and Prepayments</b>	<b><u>2011</u></b>	<b><u>2010</u></b>
Amounts prepaid in respect of Scout Activities	-	30
Amounts prepaid in respect of Explorer Activities	-	5,085
Amount prepaid in respect of 2011 Jamboree	-	18,314
Amount prepaid in respect of District Camp 2012	1,555	
	-----	-----
	<b>£1,555</b>	<b>£23,429</b>
	=====	=====

## WIMBLEDON & WANDLE DISTRICT SCOUT COUNCIL

### Notes to the Accounts for the year ended 31<sup>st</sup> December 2011 (contd.)

<b>23. Cash and Bank Balances</b>	<b><u>2011</u></b>	<b><u>2010</u></b>
District Current Account	20,159	15,288
District Investment Accounts	185,594	184,219
	-----	-----
Total	205,753	199,507
District Cub Account	42	101
District Scout Account	259	306
Network & Explorer Unit Accounts and Cash	22,363	35,248
SAS Accounts and Cash	531	1,584
District Band Account	353	638
District Badge Accounts	2,071	1,990
District Store Account and Cash	4,297	2,918
Wandle HQ Repair and Maintenance Account Cash	93	203
	-----	-----
	<b>£235,762</b>	<b>£242,495</b>
	=====	=====
<b>24. Current Liabilities</b>	<b><u>2011</u></b>	<b><u>2010</u></b>
Amounts falling due within one year		
Amount received in advance for Explorer Activities	-	18,174
Amount received in advance for Jamboree 2011	-	5,765
Amount due in respect of rental for rental of Wandle HQ	-	3,500
Amounts received in advance for Rental (KBM Hall)	4,466	3,750
Amounts due in respect of Wandle Store rebates	1,800	1,109
Amount received in advance for Badge Sales	265	466
	-----	-----
	<b>£6,531</b>	<b>£32,764</b>
	=====	=====