



WIMBLEDON & WANDLE
DISTRICT SCOUT COUNCIL

TRUSTEES

REPORT AND ACCOUNTS

FOR THE YEAR ENDED

31st DECEMBER 2014

WIMBLEDON & WANDLE DISTRICT SCOUT COUNCIL

Report & Accounts for the year ended 31st December 2014

TRUSTEES: Ex Officio

Andy Edmonds	Chairman
Muriel Treagust	Secretary
Jackie Lyon	Treasurer
Joe Rogerson	District Commissioner
Paul Henderson	District Explorer Scout Commissioner (to 31/03/14)
Neil McLauchlan	Acting District Explorer Scout Commissioner (from 1/04/14)

TRUSTEES: Elected

Jim Anning
Robert Brummell
Alan Green
Richard Marus
Peter Treagust

TRUSTEES: Nominated

Keith Angliss
Joan Burgess
Peter Newman
Brian Whalebone

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 31st December 2014

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 Purpose of Scouting is to contribute to 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.

Scouting uses a Method, which is young people, in partnership with adults:

Enjoying what they are doing; learning by doing; participating in varied and progressive activities; making choices for themselves; taking responsibility for their own actions; working in groups; taking increasing responsibilities for others; taking part in activities outdoors; sharing in prayer and worship and making and living out their promise.

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 6th May 2015.

WIMBLEDON & WANDLE DISTRICT SCOUT COUNCIL

Trustees Annual Report for the year ended 31st December 2014 (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 £188,215 in funds held by the District, these and other funds used by the various sections and Units are shown in note 10 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 long 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 2014-2018 (as amended in February 2015) and in the 3 Year Financial Plan (updated January 2015); 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 over 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:- 15th April 2015

**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 31st December 2014 which are set out on pages 5 to 8 and which comprise the Receipts and Payments Account, The Statement of Assets and Liabilities and the related notes.

Respective responsibilities of Trustees and Examiner:

The charity'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 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts (under Section 145 of the 2011 Act),
- To follow the General Directions given by the Charity Commission under Section 145 (5)(b) of the 2011 Act,
- 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 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 whether the accounts present a "true and fair view".

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 31st December 2014,

However, no matter has come to my attention:

(1) which gives me reasonable cause to believe that, in any material respect the requirements:

- to keep 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.

Signed by: A.E. Aslett Esq.

Chartered Accountant

Address: 16 Richmond Avenue, London, SW20 8LA

Date: 15th April 2015

WIMBLEDON AND WANDLE DISTRICT SCOUT COUNCIL

Receipts and Payments Account for the year ended 31st December 2014

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2014 £	Total Funds 2013 £
OPENING BALANCES as at 1/1/14		226,602	2,920	229,522	234,180
RECEIPTS					
Donations, Grants etc.					
Membership Subscriptions		42,832	-	42,832	43,886
Less: paid over	-	43,884	-	43,884	- 45,023
Subscriptions retained	-	1,052	-	1,052	- 1,137
Other Subscriptions		3,909	-	3,909	14,709
Donations	1	1,251	-	1,251	10,164
Grants	2	3,275	1,200	4,475	4,811
Sub total		7,383	1,200	8,583	28,547
Badge and Store Sales		11,752	-	11,752	12,779
Investment Income					
Loan Repayments		1,000	-	1,000	-
Bank Interest		585	-	585	1,490
Rental Income	3	30,406	-	30,406	31,306
Sub total		31,991	-	31,991	32,796
Activities	4	54,615	-	54,615	175,875
TOTAL RECEIPTS		105,741	1,200	106,941	249,997
Total Receipts and Opening Balance		332,343	4,120	336,463	484,177
PAYMENTS					
Rental, Admin and Loans					
Rentals	5	3,779	-	3,779	3,686
Admin		2,838	-	2,838	1,998
Loans/Grants to Groups/Units	6	50,000	-	50,000	10,000
Donations		19	-	19	642
Sub total		56,636	-	56,636	16,326
Activities and Training					
Youth Training		66,366	125	66,491	209,133
Leader Training		3,066	-	3,066	7,296
Other Costs		-	-	-	819
Sub total	4	69,432	125	69,557	217,248
Badge and Store Purchases		10,744	-	10,744	14,287
Premises					
Repairs	7	1,848	-	1,848	2,882
Utilities	8	1,419	-	1,419	1,066
Insurances & Legal	9	2,725	-	2,725	2,846
Sub total		5,992	-	5,992	6,794
Asset Purchases		5,319	-	5,319	-
TOTAL PAYMENTS		148,123	125	148,248	254,655
CLOSING BALANCES as at 31/12/14		£ 184,220	£ 3,995	£ 188,215	£ 229,522

The notes on pages 7 & 8 form part of these accounts

WIMBLEDON AND WANDLE DISTRICT SCOUT COUNCIL

Statement of Assets and Liabilities as at 31st December 2014

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2014 £	Total Funds 2013 £
ASSETS					
Cash Funds					
Bank Current Accounts		48,122	3,995	52,117	60,931
Bank Deposit Accounts		135,201	-	135,201	167,961
Cash Floats		897	-	897	630
Total Cash Funds	10	184,220	3,995	188,215	229,522
Outstanding Loans to Groups					
6th/12th Mitcham		11,000	-	11,000	12,000
8th Morden		10,000	-	10,000	10,000
19th Wimbledon		50,000	-	50,000	-
Total Loans		71,000	-	71,000	22,000
Non monetary Assets for the charity's own use					
Land and Buildings	11	1,016,982	-	1,016,982	983,126
Scouting Equipment		52,978	-	52,978	57,752
Badge & Store stocks at cost or lower market value		6,471	-	6,471	5,252
Prepayments		2,669	-	2,669	194
		1,079,100	-	1,079,100	1,046,324
LIABILITIES					
Amounts received in advance					
Rental Kenneth Black Hall		4,466	-	4,466	4,466
Badge Sales		903	-	903	656
Store rebates due		1,417	-	1,417	1,500
		6,786	-	6,786	6,622

The notes on pages 7 & 8 form part of these accounts

The above receipts and payments account and statement of assets and liabilities were approved by the trustees on the 15th April 2015 and signed on their behalf by

A W Edmonds (Chair) Signature

K E Angliss (Acting Treasurer) Signature

WIMBLEDON AND WANDLE DISTRICT SCOUT COUNCIL

Notes to the Accounts for the year ending 31st December 2014

	Unrestricted Funds	Restricted Funds	Total Funds 2014	Total Funds 2013
	£	£	£	£
Note 1				
Donations received with thanks:-				
To Unit Funds	1,153	-	1,153	10,164
To District Funds	98	-	98	-
	1,251	-	1,251	10,164
Note 2				
Grants received:-				
Priory Homes	-	-	-	2,054
Lloyds Bank Foundation	436	-	436	564
Scout Association	1,330	-	1,330	200
HMRC Charities	279	-	279	183
Freemasons	1,000	-	1,000	-
Sundry	230	-	230	10
	3,275	-	3,275	3,011
Jack Petchey Foundation:-				
Throughout these accounts all amounts relating to the Foundation appear as restricted funds in accordance with their terms				
Grants received	-	1,200	1,200	1,800
	3,275	1,200	4,475	4,811
Note 3				
Rental Income				
Kenneth Black Hall	17,866	-	17,866	17,866
Kenneth Black Flat	12,000	-	12,000	12,000
Kenneth Black garages	540	-	540	1,390
Wandle District HQ	-	-	-	50
	30,406	-	30,406	31,306
Note 4				
Activities & Training	<u>Receipts</u>	<u>Payments</u>	<u>Net Cost</u>	<u>Net 2013</u>
District & Section events	10,176	11,615	1,439	1,962
Explorers	44,439	54,876	10,437	36,039
Leader Training	-	3,066	3,066	7,296
	54,615	69,557	14,942	41,373
Note 5				
Rental Payments	<u>Unrestricted Funds</u>	<u>Restricted Funds</u>	<u>Total Funds 2014</u>	<u>Total Funds 2013</u>
	£	£	£	£
Wandle HQ	1,000	-	1,000	1,000
Band practice facility	720	-	720	980
Explorer facilities	2,053	-	2,053	1,700
Camping permit	6	-	6	6
	3,779	-	3,779	3,686

WIMBLEDON AND WANDLE DISTRICT SCOUT COUNCIL

Notes to the Accounts for the year ending 31st December 2014

	Unrestricted Funds	Restricted Funds	Total Funds 2014	Total Funds 2013
	£	£	£	£
Note 6				
Loans to Groups:-				
Loan to 19th Wimbledon from Atlasta Fund (2013 - 8th Morden)	50,000 -	- -	50,000 -	- 10,000
	50,000	-	50,000	10,000
Note 7				
Premises repairs:-				
Kenneth Black Hall	426	-	426	281
Kenneth Black Flat	160	-	160	1,190
Wandle HQ	1,262	-	1,262	1,411
	1,848	-	1,848	2,882
Note 8				
Premises Utilities				
Wandle HQ	1,419	-	1,419	1,066
Note 9				
Insurance & Legal				
Wandle HQ and all equipment	2,132	-	2,132	2,299
Kenneth Black Hall (share)	513	-	513	467
Personal accident (helpers)	80	-	80	80
	2,725	-	2,725	2,846
Note 10				
Cash and Bank balances:-				
District Accounts	160,203	-	160,203	199,028
Cub Account	107	-	107	365
Scout Account	2,797	-	2,797	787
Network & Explorer Accounts	16,730	3,995	20,725	25,985
SAS Account	306	-	306	311
Band Account	330	-	330	230
Badge Account	2,091	-	2,091	1,564
Store Account	1,656	-	1,656	1,252
	184,220	3,995	188,215	229,522
Note 11				
Land and Buildings:-				
No historical costs are available, Properties are shown at the value assessed by insurers at the last renewal date:-				
Kenneth Black Hall (freehold)	952,951	-	952,951	924,271
Wandle HQ built on land leased from the National Trust	64,031	-	64,031	58,855
	1,016,982	-	1,016,982	983,126