

County Scout Council of Greater London South West

Annual Report for the Year Ended 31st December 2014

Charity Number 303884

Executive Committee that served during the Period:-

Chairman	Roy Bromley
Secretary	Lesley Bixby
Treasurer	Chong Hwa Kim
Commissioner	Theresa Jeffrey
Elected Members	Christopher Heath John Taylor Jill Fielder Andy Beckett
Nominated Members	Hallam Carter- Pegg Pat Askey Bernard Farrell
Co-opted Members	Martin Whiting Chris Dean

All above were appointed or re-appointed at the Annual General Meeting held on 10 June 2014.

Object of the Charity

The Charity is governed by the Policy, Organisation and Rules of the Scout Association which 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.

Annual Report for the Year Ended 31st December 2014

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Report of the Independent Examiner to the Trustees of the County Scout Council of Greater London South West

I report on the accounts for the year to 31st December 2014 which are set out on pages 4 to 9.

Respective responsibilities of trustees and examiner

The County's trustees are responsible for the preparation of the accounts; they consider that an audit is not required for this year under Section 144 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 procedures laid down in the General Directions given by the Charity Commission under Section 145(5) of the 2011 Act; and
- * To state whether particular matters have come to my attention.

Basis of independent examiners' report

My examination was carried out in accordance with the General Directions given by the Charity Commission. 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, 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 respect the requirements
 - a) to keep accounting records in accordance with Section 130 of the 2011 Act and
 - b) 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 to enable a proper understanding of the accounts to be reached.

M Corbitt FCA
For and on behalf of Anderson Neal Chartered Accountants
No.1 The Mews
6 Putney Common
London
SW15 1HL

29 May 2015

County Scout Council of Greater London South West

Trustee's & Treasurer's Report

I have pleasure in presenting the financial report for the year ended 31st December 2014 on behalf of the Trustees.

The County had a general fund surplus this year, of £23,143

In planning all activities for the year the Trustees kept in mind the Charity Commission guidance on public benefit.

County Development is an on-going element of the work of the County aimed at providing better Scouting to more young people. The five Districts within the County have recognised particular ways in which development needs to be implemented locally.

Subscription Income produced £64,544 this year.

The various activities during the year made surpluses or deficits as reported in note 3 to the accounts.

At the end of the year the County's reserves amounted to £265,423. The County's policy on reserves is to hold sufficient sums to enable it to meet its ongoing expenditures. The sum available to County excluding its Fixed assets is considered adequate but not excessive and will be used as its working capital. County will however monitor its reserves when setting its annual subscription to ensure that they do not increase unnecessarily.

The County Executive have purchased the freehold of a former Scout Site in Cannon Hill, which will be developed in the future and is now in the planning stage.

The Executive Committee continues to be mindful of its responsibilities and continues to use its best endeavours in ensuring that subscriptions are used wisely for the overall benefit of Scouting within the County and that Scouting continues to teach useful skills within an interesting and challenging environment, at an economic cost.

On behalf of the Executive Committee and the Trustees

Honorary Treasurer & Trustee

Mr C H Kim

County Scout Council of Greater London South West

Statement of Financial Activities

For the year ended 31st December 2014

	notes	This Year £ General Funds	This Year £ Designated Funds	This Year £ Restricted Funds	This Year £ Total	Prior Year £ Total
Incoming Resources						
<u>Donations, Legacies and Similar Income</u>						
Subscription Income	1	287,236	-	-	287,236	288,932
Less: Membership subscriptions paid on County		222,692	-	-	222,692	224,004
Net membership subscriptions retained		64,544	-	-	64,544	64,928
Donations		4,100	-	-	4,100	5,038
	Sub Total	68,644	-	-	68,644	69,966
<u>Grants</u>						
Grants received for Restricted Funds	2	-	-	-	-	-
<u>Activities Income</u>						
Income generated by Various Section Activities	3	43,357	119,924	-	163,281	48,758
<u>Investment Income</u>						
Bank Interest		994	-	-	994	1,104
Total Incoming Resources		112,995	119,924	-	232,919	119,828
Resources Expended						
<u>Charitable Payments</u>						
Various Section Activities	3a	45,875	152,000	300	198,175	73,471
Development expenditure	3b	24,625	-	-	24,625	20,264
Resources expended on Administration	4	19,352	-	-	19,352	14,363
Total Resources Expended		89,852	152,000	300	242,152	108,098
Net Incoming/(Outgoing) Resources before transfers		23,143	(32,076)	(300)	(9,233)	11,730
Gross transfers between funds		(160,000)	160,000	-	-	-
Net movement in funds for the year		(136,857)	127,924	(300)	(9,233)	11,730
Add: Funds brought forward		227,757	46,599	300	274,656	262,926
Fund Balances This Year Carried Forward		90,900	174,523	-	265,423	274,656

County Scout Council of Greater London South West

Balance Sheet

As at 31st December 2014

	notes	£	<u>2014</u> £	<u>2013</u> £
Fixed Assets				
Bethesda Base	8 & 14		9,315	9,315
Cannon Hill Land	14		41,600	41,600
Fixtures & Fittings (County)	14		194	258
Equipment (County)	14		5,489	319
			<u>56,598</u>	<u>51,492</u>
Current Assets				
Debtors & prepayments	13	3,624		7,000
Deposit at HQ		182,808		202,808
Cash at bank and in hand		26,429		21,019
Closing Stock		184		557
		<u>213,045</u>		<u>231,384</u>
Creditors : amounts due within 1 year	12	4,220		8,220
Net Current Assets			208,825	223,164
Net assets			<u>265,423</u>	<u>274,656</u>
Funds				
Unrestricted Funds			90,900	227,757
Designated Funds	2,11		174,523	46,599
Restricted Funds	2		-	300
Total Funds			<u>265,423</u>	<u>274,656</u>

Approved by the Trustees on 29 May 2015 and signed on their behalf by

Hallam Carter-Pegg - Chairman of Finance

Chong Hwa Kim - Treasurer

County Scout Council of Greater London South West

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

1) Accounting Policies

General

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008) and the Charities Act 2011. They follow the recommendations in the Statement of Recommended Practice, Accounting and Reporting by Charities (issued in March 2005).

Depreciation

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Fixtures & Fittings (County)	25%WDV
Equipment (County)	25%WDV

Joint Activities

Where this County joins with other Scout or Guide Counties to organise activities the proportion of income applicable to this county is shown by way of a note (see Note 10) The Assets that could be realised in the event that the activity ceases is also shown in the same note.
(Paragliding Club 50%)

Subscription Income

In keeping with the other Scout Counties this Scout County collects the subscriptions due from individual members, via their Group and District, for the Scout Association. These subscriptions are collected as agents for the Association and are not recorded as either income or expenditure of the County. The sum collected is paid on the 23rd April annually but is collected during March annually. For information only, the sum paid to the Association on 23rd April 2014 was £222,692.

Subscription received is included in full in the statement of financial activities when receivable.

2) Fund Balances

The Fund Balances as reported are divided between Restricted and Unrestricted Funds within the meaning of the Charities Act 2011. The Unrestricted funds are available for any approved County Scout Association activity. The Gang Show Restricted fund represents funds donated from another Charity to be used for Gang Show Performances. A transfer of £160,000 has been made to Designated Funds for Jamboree costs and future development within the County.

	At the start of the year £	Incoming resources £	Outgoing resources £	Transfers £	At the end of the year £
Restricted funds:					
Gang Show	300	-	(300)	-	-
Total Restricted funds	300	-	(300)	-	-
Unrestricted funds					
General funds	227,757	112,995	(89,852)	(160,000)	90,900
Designated funds	46,599	119,924	(152,000)	160,000	174,523
Total unrestricted funds	274,356	232,919	(241,852)	-	265,423
Total funds	274,656	232,919	(242,152)	-	265,423

County Scout Council of Greater London South West

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

3a) Section Activities Income & Expenditure.	Income	Expenses	Net	2013
	£	£	£	£
Explorers	10,825	(11,538)	(713)	1,127
Mountaineering & Hillwalking (this County)	9	-	9	-
Night Hike	725	(454)	271	95
Bethesda Base	5,970	(11,352)	(5,382)	1,853
Gang Show	10,503	(10,911)	(408)	(1,108)
Leader Training	6,516	(1,162)	5,354	1,023
Air Activities	1,720	(1,720)	-	-
Duke of Edinburgh	3,136	(4,145)	(1,009)	580
Queen Scout Award	2,030	(2,345)	(315)	-
Jamboree 2015	119,924	(152,000)	(32,076)	(26,830)
Water Activities	381	(477)	(96)	-
Cannon Hill	-	(367)	(367)	(1,289)
Other Activities	1,542	(1,704)	(162)	(164)
	163,281	(198,175)	(34,894)	(24,713)

3b) Development Expenditure

	£	£	£	£
Development costs	-	(905)	(905)	(11,893)
Salaries	-	(23,720)	(23,720)	(8,371)
	-	(24,625)	(24,625)	(20,264)

4) Administration Expenses

	Income	Expenses	Net	2013
	£	£	£	£
Printing, postage, telephone, newsletter, etc.	-	(2,414)	(2,414)	(3,563)
Travelling expenses	-	(2,378)	(2,378)	(2,596)
Training expenses	-	(5,053)	(5,053)	(1,313)
Meetings conferences etc.	-	0	0	(318)
Insurances - personal accident & others	-	(507)	(507)	(609)
Other professional fees	-	(335)	(335)	0
County badges	-	(19)	(19)	(80)
Sundry receipts & expenses	-	(932)	(932)	(1,720)
Grants made	-	(4,040)	(4,040)	(2,198)
Equipment Depreciation	-	(1,894)	(1,894)	(192)
Treasurer's Honorarium	-	(700)	(700)	(700)
Trustees Expenses	-	(60)	(60)	(55)
Independent Examiners fee	-	(1,020)	(1,020)	(1,020)
	-	(19,352)	(19,352)	(14,364)

5) Independent Examiner's fee. £ 1,020

6) Treasurer's Honorarium. £ 700

7) Members of the Executive.

Members of the Executive reclaim expenses incurred on the county's behalf. No member of the executive is entitled to any remuneration.

County Scout Council of Greater London South West

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

8) Bethesda Base

The Base is shown at cost price, a new valuation was undertaken in 2002 when the base was been valued at £52,000 although it is insured at an estimated replacement cost of £170,000.

9) Jack Petchey Charity Awards

The balance of awards held in a separate bank account not granted at 31 December 2014 was £7,882.

Balance b/fwd	5,555
Add: receipts	32,992
	<u>38,547</u>
Less: payments	(30,665)
Balance c/fwd	<u>7,882</u>

10) Paragliding

The accounts for the club is produced to the 31st December annually, the County is jointly responsible with other Scout Districts and Guide Regions. The results are not consolidated into these accounts but are shown here by way of this note.

		<u>2014</u>
		£
Paragliding	Share of Profit 50%	802
	Share of Assets 50%	7,885

11) Jamboree

County has a policy of designating funds for the various Jamborees so that every 4th year the General Funds accounts are not distorted by a large cost. The Jamboree held in 2011 utilised these funds and the remaining balance plus net additions come to £11,056 has been carried forward to be utilised for the next Jamboree to be held, or as the executive committee thinks fit.

12) Creditors : amounts due within 1 year

	2014	2013
	£	£
Treasurer's Honorarium	700	700
Independent Examiner's fee	1,020	1,020
Repairs & Maintenance	2,500	2,500
Other creditors	-	4,000
	<u>4,220</u>	<u>8,220</u>

13) Debtors

	2014	2013
	£	£
Sundry Debtors	3,624	-
Loans	-	7,000
	<u>3,624</u>	<u>7,000</u>

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

14) Tangible fixed assets

	Cannon Hill Land £	Bethesda Base £	Fixtures & Fittings (County) £	Equipment (County) £	Total £
Cost					
At the start of the year	41,600	9,315	8,159	13,566	72,640
Additions for the year	-	-	-	7,000	7,000
At the end of the year	41,600	9,315	8,159	20,566	79,640
Depreciation					
At the start of the year	-	-	7,901	13,247	21,148
Charge for the year	-	-	64	1,830	1,894
At the end of the year	-	-	7,965	15,077	23,042
Net book value					
At the end of the year	41,600	9,315	194	5,489	56,598
At the start of the year	41,600	9,315	258	319	51,492