

**REGISTERED CHARITY NUMBER: 305916**

**Report of the Trustees and  
Unaudited Financial Statements For The Year Ended 31st March 2012  
for  
Worthing District Scout Council**

**Worthing District Scout Council**

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for the Year Ended 31st March 2012**

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**Worthing District Scout Council**  
**Report of the Trustees**  
**for the Year Ended 31st March 2012**

The trustees present their report with the financial statements of the charity for the year ended 31st March 2012. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

305916

**Principal address**

88 St Lawrence Avenue  
Worthing  
West Sussex  
BN14 7JL

**Trustees**

Mrs B J Wells  
Mrs H C Foster  
K M S Chapman  
M C Budd  
R Strange  
A R P Chartres  
Mrs S Grant  
S Burchett  
A Budd  
D Willett

**Independent Examiner**

Mrs S Edginton

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**ON BEHALF OF THE BOARD:**

Mrs S Grant - Trustee

9th July 2012

## **Independent Examiner's Report to the Trustees of Worthing District Scout Council**

I report on the accounts for the year ended 31st March 2012 set out on pages three to nine.

### **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 Commission (under Section 43(7)(b) of the 1993 Act); and
- to state whether particular matters have come to my attention.

### **Basis of the independent examiner's 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 statements 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
  - to keep accounting records in accordance with Section 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.

Mrs S Edginton

9th July 2012

**Worthing District Scout Council**

**Statement of Financial Activities  
for the Year Ended 31st March 2012**

	Notes	Unrestricted funds £	Restricted funds £	31/3/12 Total funds £	31/3/11 Total funds £
<b>INCOMING RESOURCES</b>					
<b>Incoming resources from generated funds</b>					
Voluntary income		55,419	605	56,024	51,582
Activities for generating funds	2	55,567	267	55,834	52,729
Investment income	3	576	-	576	1,068
<b>Incoming resources from charitable activities</b>					
Donations		-	-	-	22,000
<b>Total incoming resources</b>		111,562	872	112,434	127,379
<b>RESOURCES EXPENDED</b>					
<b>Costs of generating funds</b>					
Costs of generating voluntary income	4	46,529	-	46,529	42,655
Fundraising trading: cost of goods sold and other costs		21,025	-	21,025	21,254
<b>Charitable activities</b>					
Activities		34,988	291	35,279	51,176
Donations		2,211	25	2,236	1,654
<b>Governance costs</b>		274	-	274	261
<b>Other resources expended</b>		6,280	-	6,280	6,334
<b>Total resources expended</b>		111,307	316	111,623	123,334
<b>NET INCOMING RESOURCES</b>					
		255	556	811	4,045
<b>Other recognised gains/losses</b>					
Gains/losses on investment assets		192	-	192	498
<b>Net movement in funds</b>		447	556	1,003	4,543
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		97,823	23,035	120,858	116,315
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>98,270</u>	<u>23,591</u>	<u>121,861</u>	<u>120,858</u>

The notes form part of these financial statements

**Worthing District Scout Council**

**Balance Sheet  
At 31st March 2012**

	Notes	Unrestricted funds £	Restricted funds £	31/3/12 Total funds £	31/3/11 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	6	1	-	1	1
<b>CURRENT ASSETS</b>					
Stocks	7	9,547	-	9,547	9,759
Debtors: amounts falling due within one year	8	63,567	-	63,567	55,996
Investments	9	31,405	-	31,405	30,645
Cash at bank and in hand		<u>49,411</u>	<u>24,058</u>	<u>73,469</u>	<u>79,671</u>
		153,930	24,058	177,988	176,071
<b>CREDITORS</b>					
Amounts falling due within one year	10	(55,661)	(467)	(56,128)	(55,214)
		<u>98,269</u>	<u>23,591</u>	<u>121,860</u>	<u>120,857</u>
<b>NET CURRENT ASSETS</b>					
		<u>98,270</u>	23,591	121,861	120,858
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>98,270</u>	<u>23,591</u>	<u>121,861</u>	<u>120,858</u>
<b>NET ASSETS</b>					
		<u>98,270</u>	<u>23,591</u>	<u>121,861</u>	<u>120,858</u>
<b>FUNDS</b>					
11					
Unrestricted funds:					
General fund				69,270	68,823
Reserve fund				<u>29,000</u>	<u>29,000</u>
				98,270	97,823
Restricted funds:					
Development fund				12,000	12,000
Jamboree fund				11,159	10,649
Scout Fellowship				432	<u>386</u>
				<u>23,591</u>	<u>23,035</u>
<b>TOTAL FUNDS</b>					
				<u>121,861</u>	<u>120,858</u>

The notes form part of these financial statements

**Worthing District Scout Council**

**Balance Sheet - continued  
At 31st March 2012**

The financial statements were approved by the Board of Trustees on 9th July 2012 and were signed on its behalf by:

Mrs S Grant -Trustee

R Strange -Trustee

The notes form part of these financial statements

## Worthing District Scout Council

### Notes to the Financial Statements for the Year Ended 31st March 2012

#### 1. ACCOUNTING POLICIES

##### Accounting convention

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), the Charities Act 1993 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

##### Exemption from preparing a cash flow statement

Exemption has been taken from preparing a cash flow statement on the grounds that the charity qualifies as a small charity.

##### Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

##### Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

##### Taxation

The charity is exempt from tax on its charitable activities.

##### Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

#### 2. ACTIVITIES FOR GENERATING FUNDS

	31/3/12	31/3/11
	£	£
Activities income	28,717	26,523
Shop income	19,209	18,383
Badge receipts	5,278	5,319
Fundraising	<u>2,630</u>	<u>2,504</u>
	<u>55,834</u>	<u>52,729</u>

#### 3. INVESTMENT INCOME

	31/3/12	31/3/11
	£	£
Dividends received	567	1,059
Deposit account interest	<u>9</u>	<u>9</u>
	<u>576</u>	<u>1,068</u>



**Worthing District Scout Council**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2012**

**4. COSTS OF GENERATING VOLUNTARY INCOME**

	31/3/12	31/3/11
	£	£
County and HQ subscriptions	46,529	42,580
Support costs	<u>-</u>	<u>75</u>
	<u>46,529</u>	<u>42,655</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st March 2010 nor for the year ended 31st March 2009.

**Trustees' Expenses**

There were no trustees' expenses paid for the year ended 31st March 2012 nor for the year ended 31st March 2011.

**6. TANGIBLE FIXED ASSETS**

	Long leasehold £
<b>COST</b>	
At 1st April 2011 and 31st March 2012	<u>3,051</u>
 <b>DEPRECIATION</b>	
At 1st April 2011 and 31st March 2012	<u>3,050</u>
 <b>NET BOOK VALUE</b>	
At 31st March 2012	<u>1</u>
At 31st March 2011	<u>1</u>

**7. STOCKS**

	31/3/12	31/3/11
	£	£
Stock of badges	3,377	3,433
Shop stock	<u>6,170</u>	<u>6,326</u>
	<u>9,547</u>	<u>9,759</u>

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31/3/12	31/3/11
	£	£
Loans to Groups	14,500	9,000
Prepayments and accrued income	304	488
County and HQ dues in advance	<u>48,763</u>	<u>46,508</u>
	<u>63,567</u>	<u>55,996</u>

**Worthing District Scout Council**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2012**

**9. CURRENT ASSET INVESTMENTS**

	31/3/12	31/3/11
	£	£
CAF UK Equity Growth Fund	27,711	26,952
Scout Association deposit	<u>3,694</u>	<u>3,693</u>
	<u>31,405</u>	<u>30,645</u>

**10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31/3/12	31/3/11
	£	£
Trade creditors	-	-
Accruals and deferred income	4,307	5,184
Subscriptions for next year	<u>51,821</u>	<u>50,030</u>
	<u>56,128</u>	<u>55,214</u>

**11. MOVEMENT IN FUNDS**

	At 1.4.11	Net movement in funds	At 31.3.12
	£	£	£
<b>Unrestricted funds</b>			
General fund	68,823	447	69,270
Reserve fund	<u>29,000</u>	<u>-</u>	<u>29,000</u>
	97,823	447	98,270
<b>Restricted funds</b>			
Development fund	12,000	-	12,000
Jamboree fund	10,649	510	11,159
Scout Fellowship	<u>386</u>	<u>46</u>	<u>432</u>
	23,035	556	23,591
	<u>120,858</u>	<u>1,003</u>	<u>121,861</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	111,562	(111,307)	192	447
<b>Restricted funds</b>				
Jamboree fund	510	-	-	510
Scout Fellowship	<u>362</u>	<u>(316)</u>	<u>-</u>	<u>46</u>
	872	(316)	-	556
	<u>112,434</u>	<u>(111,623)</u>	<u>192</u>	<u>1,003</u>

**Worthing District Scout Council**

**Detailed Statement of Financial Activities  
for the Year Ended 31st March 2012**

	31/3/12 £	31/3/11 £
<b>INCOMING RESOURCES</b>		
<b>Voluntary income</b>		
Donations	319	1,223
Membership subscriptions	55,195	49,849
Jamboree contributions	<u>510</u>	<u>510</u>
	56,024	51,582
<b>Activities for generating funds</b>		
Activities income	28,717	26,523
Shop income	19,209	18,383
Badge receipts	5,278	5,319
Fundraising	<u>2,630</u>	<u>2,504</u>
	55,834	52,729
<b>Investment income</b>		
Dividends received	567	1,059
Deposit account interest	<u>9</u>	<u>9</u>
	576	1,068
<b>Incoming resources from charitable activities</b>		
Grants	<u>-</u>	<u>22,000</u>
<b>Total incoming resources</b>	112,434	127,379
<b>RESOURCES EXPENDED</b>		
<b>Costs of generating voluntary income</b>		
County and HQ subscriptions	46,529	42,580
<b>Fundraising trading: cost of goods sold and other costs</b>		
Shop costs of sales	13,229	13,422
Purchases of badges	4,754	4,925
Shop expenses	<u>3,042</u>	<u>2,907</u>
	21,025	21,254
<b>Charitable activities</b>		
Activities expenses	33,343	28,783
Donations payable	2,236	1,654
Jamboree costs	<u>-</u>	<u>20,010</u>
	35,579	50,447

Worthing District Scout Council

Detailed Statement of Financial Activities  
for the Year Ended 31st March 2012

	31/3/12	31/3/11
	£	£
<b>Management</b>		
AGM expenses	24	73
New equipment	<u>1,936</u>	<u>2,383</u>
	1,960	2,456
<b>Finance</b>		
Bank charges	224	-
<b>Human resources</b>		
Training costs	110	263
<b>Activities and establishment charges</b>		
Hall hire and other costs	<u>6,196</u>	<u>6,334</u>
<b>Total resources expended</b>	<u>111,623</u>	<u>123,334</u>
<b>Net income before gains and losses</b>	811	4,045
<b>Realised recognised gains and losses</b>		
Realised gains/(losses) on programme related investments	<u>192</u>	<u>498</u>
<b>Net income</b>	<u><u>1,003</u></u>	<u><u>4,543</u></u>