

Independent examiner's report to the trustees of Worthing District Scout Council

I report on the accounts of the Trust for the year ended 31st March 2017, which are set out on pages 1 to 2.

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 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 procedures laid down in the general Directions given by the 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 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 next statement.

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 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

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Address: Oakview,
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Ockley,
Surrey,
RH5 5NH.

Date:

Worthing District Scout Council

Charity Number 305916

Receipts and Payments Accounts For The Year Ended 31st March 2017

| | Unrestricted Funds | Restricted Funds | Total Funds 31/03/2017 | Total Funds 31/03/2016 |
|--|-----------------------|---------------------|------------------------------|------------------------------|
| | £ | £ | £ | £ |
| Receipts | | | | |
| Membership Subscriptions | 71,904 | | 71,904 | 56,293 |
| Jamboree contributions | | 570 | 570 | 1,420 |
| Activities income | 56,173 | | 56,173 | 40,961 |
| Shop income | 20,400 | | 20,400 | 22,507 |
| Badges receipts | 11,994 | | 11,994 | 8,978 |
| Fundraising | 3,404 | | 3,404 | 5,575 |
| Dividends received | 1,040 | | 1,040 | 969 |
| Deposit interest received | 138 | | 138 | 211 |
| Donations and Grants received | 637 | | 637 | 94 |
| Loans repaid by Groups | 3,200 | | 3,200 | 3,200 |
| <i>Sub total</i> | 168,890 | 570 | 169,460 | 140,208 |
| Asset and investment sales, etc | | | | |
| <i>Total receipts</i> | 168,890 | 570 | 169,460 | 140,208 |
| Payments | | | | |
| County & HQ Subs | 57,769 | | 57,769 | 45,000 |
| Activities expenses | 62,233 | | 62,233 | 54,459 |
| Shop purchases | 13,253 | | 13,253 | 16,004 |
| Shop expenses | 3,066 | | 3,066 | 3,300 |
| Purchases of badges | 11,012 | | 11,012 | 9,320 |
| Jamboree costs | | | | |
| Donations and Grants paid | 3,582 | | 3,582 | 1,045 |
| AGM expenses | | | 0 | 18 |
| New equipment | 6,411 | | 6,411 | 457 |
| Bank charges | | | 0 | 641 |
| Training costs | | | 0 | 342 |
| Hall hire and other costs | 20,752 | | 20,752 | 8,436 |
| <i>Sub total</i> | 178,078 | 0 | 178,078 | 139,022 |
| Asset and investment purchases, etc | | | | |
| <i>Total payments</i> | 178,078 | 0 | 178,078 | 139,022 |
| <i>Net of receipts/(payments)</i> | (9,188) | 570 | (8,618) | 1,186 |
| Transfers between funds | | | | |
| Cash funds last year end | 84,492 | 12,220 | 96,712 | 95,526 |
| CAF Investment Fund adjustment | 1,308 | | 1,308 | |
| <i>Cash funds this year end</i> | 76,612 | 12,790 | 89,402 | 96,712 |

Worthing District Scout Council

Charity Number 305916

Statement of Assets and Liabilities As At 31st March 2017

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 31/03/2017 £ |
|---------------------------|----------------------------|--------------------------|--------------------------------|
| Cash Funds | | | |
| Details | | | |
| Executive Committee | 17,512 | | 17,512 |
| Explorers | 13,165 | | 13,165 |
| Badges | 371 | | 371 |
| Fellowship | 1,004 | | 1,004 |
| Network | 55 | | 55 |
| National Savings | 14,058 | 12,790 | 26,848 |
| Scout Association deposit | 3,697 | | 3,697 |
| CAF Investment | 26,750 | | 26,750 |
| <i>Total cash funds</i> | 76,612 | 12,790 | 89,402 |

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 31/03/2017 £ |
|------------------------------|----------------------------|--------------------------|--------------------------------|
| Other monetary assets | | | |
| Details | | | |
| Loan to 1st Durrington | 2,100 | | 2,100 |
| Loan to 2nd Goring | 50 | | 50 |
| | | | |
| | | | |

| | Funds to which asset belongs | Cost (optional) | Current value (optional) |
|--------------------------|------------------------------------|--------------------|--------------------------------|
| Investment assets | | | |
| Details | | | |
| | | | |
| | | | |
| | | | |

| | Funds to which asset belongs | Cost (optional) | Current value (optional) |
|--|------------------------------------|--------------------|--------------------------------|
| Assets retained for the charity's own use | | | |
| Details | | | |
| Land and buildings | General | 3,051 | |
| | | | |
| | | | |

| | Funds to which asset belongs | Cost (optional) | Current value (optional) |
|--------------------|------------------------------------|--------------------|--------------------------------|
| Liabilities | | | |
| Details | | | |
| | | | |
| | | | |
| | | | |

Trustees' Annual Report

For the period

From (start date)

| | | | | | |
|---|---|---|---|---|---|
| 0 | 1 | 0 | 4 | 1 | 6 |
|---|---|---|---|---|---|

to end date

| | | | | | |
|---|---|---|---|---|---|
| 3 | 1 | 0 | 3 | 1 | 7 |
|---|---|---|---|---|---|

Section A

Reference and administration details

Charity name

Worthing District Scout Council

Other names the charity is known by

Worthing District Scouts

Registered charity number (if any)

3 0 5 9 1 6

HQ registration number

1 0 0 0 1 2 5 6

Charity's principal address

| | | | | | | | |
|----------|--|--|--|--|--|--|--|
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Postcode | | | | | | | |

Names of the charity trustees who manage the charity

| | Trustee Name | Office (if any) | Dates acted if not for whole year |
|----|----------------------|-----------------------|-----------------------------------|
| 1 | Mr A Chartres | District Commissioner | |
| 2 | Mrs S. Grant | District Chair | |
| 3 | Mrs H Foster | District Secretary | |
| 4 | Mr M. Hudgell | Deputy Dist Comm. | |
| 5 | Mr S. Burchett | Network Commissioner | |
| 6 | Mr S Jenkins | | |
| 7 | Mr D Willett | | |
| 8 | Mrs S Robinson-Viney | | |
| 9 | Mrs R Kent | | |
| 10 | Mr A Budd | | |
| 11 | Mr S Payne | | |
| 12 | Mrs B Wels | | |
| 13 | | | |
| 14 | | | |
| 15 | | | |

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

| Type of advisor | Name | Address |
|-----------------|------|---------|
| | | |
| | | |
| | | |
| | | |

Description of the charity's trusts

Type of governing document

The District's governing documents are those of the 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.

(e.g. trust deed, constitution)

How the charity is constituted

The District is a trust established under its rules which are common to all Scouts.

(e.g. trust, association, company)

Trustee selection methods

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

(e.g. appointed by, elected by)

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

You may choose to include additional information, where relevant, about:

The District is managed by the District Executive Committee, the members of which are the 'Charity Trustees' of the Scout 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.

Policies and procedures adopted for:

- a) the induction and training of trustees;
b) trustee' consideration of major risks and the systems and procedures to manage them

The Committee consists of 3 independent representatives, Chair, Treasurer and Secretary together with the District Leaders, and other representation and meets every 2 months.

Members of the Executive Committee complete 'Essential Information for Executive Committee' training within the first 5 months of joining the committee.

This District Executive Committee exists to support the District Commissioner in meeting the responsibilities of the appointments and is responsible for:

The maintenance of District property;

The raising of funds and the administration of District finance;

The insurance of persons, property and equipment;
District public occasions;

Assisting in the recruitment of leaders and other adult support;

Appointing any sub committees that may be required;

Appointing District Administrators and Advisors other than those who are elected.

Risk and Internal Control (Specimen 1)

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. The main areas of concern that have been identified are:

Damage to the building, property and equipment. The District would request the use of buildings, property and equipment from neighbouring organisations such as the church, community centre and other Scout Districts. Similar reciprocal arrangements exist with these organisations. The District has sufficient buildings and contents insurance in place to mitigate against permanent loss.

Injury to leaders, helpers, supporters and members. The District through the capitation fees contributes to the Scout Associations national accident insurance policy. Risk Assessments are undertaken before all activities.

Reduced income from fund raising. The District is primarily reliant upon income from subscriptions and fundraising. The District does hold a reserve to ensure the continuity of activities should there be a major reduction in income. The Committee could raise the value of subscriptions to increase the income to the District on an ongoing basis, either temporarily or permanently.

Reduction or loss of leaders. The District is totally reliant upon volunteers to run and administer the activities of the District. If there was a reduction in the number of leaders to an unacceptable level in a particular section or the District as a whole then there would have to be a contraction, consolidation or closure of a section. In the worst case scenario the complete closure of the District.

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 whole then there would have to be a contraction, consolidation or closure of a section. In the worst case scenario the complete closure of the District.

The District has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss, these include 2 signatories for all payments and a comprehensive insurance policies to ensure that insurable risks are covered.

Summary of the objects of the charity set out in its governing document

The Purpose of Scouting

Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.

The Values of Scouting

As Scouts we are guided by these values:

Integrity - We act with integrity; we are honest, trustworthy and loyal.

Respect - We have self-respect and respect for others.

Care - We support others and take care of the world in which we live.

Belief - We explore our faiths, beliefs and attitudes.

Co-operation - We make a positive difference; we co-operate with others and make friends.

The Scout Method

Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting and:

- enjoy what they are doing and have fun
- take part in activities indoors and outdoors
- learn by doing
- share in spiritual reflection
- take responsibility and make choices
- undertake new and challenging activities
- make and live by their Promise.

Summary of the main activities in relation to these objects

Additional details of the objectives and activities (optional information but encouraged as best practice)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- contribution made by volunteers;
- policy on investments.

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.

Section D

Achievements and performance

Summary of the main achievements of the charity during the year

| | |
|--|--|
| | |
|--|--|

Section E

Financial Review

Brief statement of the charity's policy on reserves

Reserves Policy

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. The District Executive Committee considers that the District should hold a sum equivalent to 12 months running costs, variable from time to time as it includes special funds.

The District held adequate reserves at year end.

Quantify and explain any designations

N/A

Details of any funds materially in deficit (circumstances plus steps to eliminate)

N/A

Further financial review details (optional information)

You **may choose** to include additional information, where relevant, about:

- the charity's principal sources of funds (including any fundraising);

Investment Policy

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 stocks and shares. The District has therefore adopted a low risk strategy to the investment of its funds. All funds are held in cash using only mainstream banks or building societies or The Scout Association's Short Term Investment Service.

• how expenditure has supported the key objectives of the charity;

• investment policy and objectives

The District Executive 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. Occasionally this may involve using an account that requires a period of notice before funds may be withdrawn, before doing so the District Executive considers the cash flow requirements.

Section F

Other Optional Information

Plans for future periods (details of any significant activities planned to achieve them)

Development of International Scouting opportunities for a broader range of members across the District

Section G

Declaration

The trustees declare that they have approved the trustees' report above

Signed on behalf of the charity's trustees

Signature(s)



Full name(s)

Alastair Chartres

Position (eg Secretary, Chair)

District Commissioner

Date

3 0 0 9 1 7