

REGISTERED CHARITY NUMBER: 305916

**Report of the Trustees and
Unaudited Financial Statements For The Year Ended 31st March 2013
for
Worthing District Scout Council**

Worthing District Scout Council

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for the Year Ended 31st March 2013**

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Worthing District Scout Council

Report of the Trustees for the Year Ended 31st March 2013

The trustees present their report with the financial statements of the charity for the year ended 31st March 2013. 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

10th July 2013

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

I report on the accounts for the year ended 31st March 2013 set out on pages three to eight.

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

Date:

Worthing District Scout Council

**Statement of Financial Activities
for the Year Ended 31st March 2013**

	Notes	Unrestricted funds £	Restricted funds £	31/3/13 Total funds £	31/3/12 Total funds £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income		59,352	1,082	60,434	56,024
Activities for generating funds	2	54,244	45	54,289	55,834
Investment income	3	<u>673</u>	<u>-</u>	<u>673</u>	<u>576</u>
Total incoming resources		114,269	1,127	115,396	112,434
RESOURCES EXPENDED					
Costs of generating funds					
Costs of generating voluntary income		48,763	-	48,763	46,529
Fundraising trading: cost of goods sold and other costs		20,896	-	20,896	21,025
Charitable activities					
Activities		32,114	70	32,184	35,279
Donations		569	75	644	2,236
Governance costs		240	-	240	274
Other resources expended		<u>7,060</u>	<u>-</u>	<u>7,060</u>	<u>6,280</u>
Total resources expended		109,642	145	109,787	111,623
NET INCOMING RESOURCES					
		<u>4,627</u>	<u>982</u>	<u>5,609</u>	<u>811</u>
Other recognised gains/losses					
Gains/losses on investment assets		<u>4,759</u>	<u>-</u>	<u>4,759</u>	<u>192</u>
Net movement in funds		9,386	982	10,368	1,003
RECONCILIATION OF FUNDS					
Total funds brought forward		98,270	23,591	121,861	120,858
TOTAL FUNDS CARRIED FORWARD		<u>107,656</u>	<u>24,573</u>	<u>132,229</u>	<u>121,861</u>

The notes form part of these financial statements

Worthing District Scout Council

**Balance Sheet
At 31st March 2013**

	Notes	Unrestricted funds £	Restricted funds £	31/3/13 Total funds £	31/3/12 Total funds £
FIXED ASSETS					
Tangible assets	5	1	-	1	1
CURRENT ASSETS					
Stocks	6	10,539	-	10,539	9,547
Debtors: amounts falling due within one year	7	60,844	-	60,844	63,567
Investments	8	36,828	-	36,828	31,405
Cash at bank and in hand		<u>54,008</u>	<u>24,573</u>	<u>78,581</u>	<u>73,469</u>
		162,219	24,573	186,792	177,988
CREDITORS					
Amounts falling due within one year	9	(54,564)	-	(54,564)	(56,128)
		<u>107,655</u>	<u>24,573</u>	<u>132,228</u>	<u>121,860</u>
NET CURRENT ASSETS					
		<u>107,656</u>	24,573	132,229	121,861
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>107,656</u>	<u>24,573</u>	<u>132,229</u>	<u>121,861</u>
NET ASSETS					
		<u>107,656</u>	<u>24,573</u>	<u>132,229</u>	<u>121,861</u>
FUNDS					
	10				
Unrestricted funds:					
General fund				78,656	69,270
Reserve fund				<u>29,000</u>	<u>29,000</u>
				107,656	98,270
Restricted funds:					
Development fund				12,000	12,000
Jamboree fund				11,679	11,159
Scout Fellowship				<u>894</u>	<u>432</u>
				<u>24,573</u>	<u>23,591</u>
TOTAL FUNDS					
				<u>132,229</u>	<u>121,861</u>

The notes form part of these financial statements

Worthing District Scout Council

**Balance Sheet - continued
At 31st March 2013**

The financial statements were approved by the Board of Trustees on 10th July 2013 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 2013

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

	31/3/13	31/3/12
	£	£
Activities income	28,725	28,717
Shop income	18,742	19,209
Badge receipts	5,457	5,278
Fundraising	<u>1,365</u>	<u>2,630</u>
	<u>54,289</u>	<u>55,834</u>

3. INVESTMENT INCOME

	31/3/13	31/3/12
	£	£
Dividends received	663	567
Deposit account interest	<u>10</u>	<u>9</u>
	<u>673</u>	<u>576</u>

Worthing District Scout Council

**Notes to the Financial Statements - continued
for the Year Ended 31st March 2013**

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2012 nor for the year ended 31st March 2013.

5. TANGIBLE FIXED ASSETS

	Long leasehold £
COST	
At 1st April 2012 and 31st March 2013	<u>3,051</u>
 DEPRECIATION	
At 1st April 2012 and 31st March 2013	<u>3,050</u>
 NET BOOK VALUE	
At 31st March 2013	<u><u>1</u></u>
At 31st March 2012	<u><u>1</u></u>

6. STOCKS

	31/3/13 £	31/3/12 £
Stock of badges	4,125	3,377
Shop stock	<u>6,414</u>	<u>6,170</u>
	<u><u>10,539</u></u>	<u><u>9,547</u></u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/13 £	31/3/12 £
Loans to Groups	12,500	14,500
Prepayments and accrued income	31	304
County and HQ dues in advance	<u>48,313</u>	<u>48,763</u>
	<u><u>60,844</u></u>	<u><u>63,567</u></u>

8. CURRENT ASSET INVESTMENTS

	31/3/13 £	31/3/12 £
CAF UK Equity Growth Fund	33,133	27,711
Scout Association deposit	<u>3,695</u>	<u>3,694</u>
	<u><u>36,828</u></u>	<u><u>31,405</u></u>

Worthing District Scout Council

**Notes to the Financial Statements - continued
for the Year Ended 31st March 2013**

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/13 £	31/3/12 £
Accruals and deferred income	3,837	4,307
Subscriptions for next year	<u>50,727</u>	<u>51,821</u>
	<u>54,564</u>	<u>56,128</u>

10. MOVEMENT IN FUNDS

	At 1.4.12 £	Net movement in funds £	At 31.3.13 £
Unrestricted funds			
General fund	69,270	9,386	78,656
Reserve fund	<u>29,000</u>	<u>-</u>	<u>29,000</u>
	98,270	9,386	107,656
Restricted funds			
Development fund	12,000	-	12,000
Jamboree fund	11,159	520	11,679
Scout Fellowship	<u>432</u>	<u>462</u>	<u>894</u>
	23,591	982	24,573
	<u>121,861</u>	<u>10,368</u>	<u>132,229</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	114,269	(109,642)	4,759	9,386
Restricted funds				
Jamboree fund	520	-	-	520
Scout Fellowship	<u>607</u>	<u>(145)</u>	<u>-</u>	<u>462</u>
	1,127	(145)	-	982
	<u>115,396</u>	<u>(109,787)</u>	<u>4,759</u>	<u>10,368</u>

Worthing District Scout Council

**Detailed Statement of Financial Activities
for the Year Ended 31st March 2013**

	31/3/13 £	31/3/12 £
INCOMING RESOURCES		
Voluntary income		
Donations	1,678	319
Membership subscriptions	58,236	55,195
Jamboree contributions	<u>520</u>	<u>510</u>
	60,434	56,024
Activities for generating funds		
Activities income	28,725	28,717
Shop income	18,742	19,209
Badge receipts	5,457	5,278
Fundraising	<u>1,365</u>	<u>2,630</u>
	54,289	55,834
Investment income		
Dividends received	663	567
Deposit account interest	<u>10</u>	<u>9</u>
	<u>673</u>	<u>576</u>
Total incoming resources	115,396	112,434
RESOURCES EXPENDED		
Costs of generating voluntary income		
County and HQ subscriptions	48,763	46,529
Fundraising trading: cost of goods sold and other costs		
Shop costs of sales	13,277	13,229
Purchases of badges	4,602	4,754
Shop expenses	<u>3,017</u>	<u>3,042</u>
	20,896	21,025
Charitable activities		
Activities expenses	32,184	33,343
Donations payable	<u>644</u>	<u>2,236</u>
	32,828	35,579
Support costs		
Management		
AGM expenses	13	24
New equipment	<u>1,113</u>	<u>1,936</u>
	1,126	1,960

This page does not form part of the statutory financial statements

Worthing District Scout Council

Detailed Statement of Financial Activities
for the Year Ended 31st March 2013

	31/3/13 £	31/3/12 £
Finance		
Bank charges	343	224
Human resources		
Training costs	227	110
Activities and establishment charges		
Hall hire and other costs	<u>5,604</u>	<u>6,196</u>
Total resources expended	<u>109,787</u>	<u>111,623</u>
Net income before gains and losses	5,609	811
Realised recognised gains and losses		
Realised gains/(losses) on programme related investments	<u>4,759</u>	<u>192</u>
Net income	<u><u>10,368</u></u>	<u><u>1,003</u></u>

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