

LEWISHAM DISTRICT SCOUT COUNCIL

FINANCIAL STATEMENTS

31ST MARCH 2012

Charity Registration number: 1001668

Scout Registration number: 13910

Latham Lambourne Limited

Chartered Accountants

Orpington

Independent Examiner's Report to the Trustees of the

Lewisham District Scout Council

I report on the accounts of the Council the year ended 31st March 2012 on pages 17 to 23 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the trustees in accordance with Section 145 of the Charities Act 2011 (the 2011 Act). My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees for my examination work.

Respective responsibilities of Trustees and Examiner

As the charity trustees you are responsible for the preparation of the accounts. You consider that the audit requirement of Section 144(2) of the 2011 Act does not apply.

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 Commissioners (under Section 145(5)(b) of the 2011 Act); and
- 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 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 I do not express an audit opinion on the view given by the accounts.

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 proper 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, or

3. which gives me reasonable cause to believe that in any material respect the accounting rules of the District's constitution have not been met.

2012

John Lambourne FCA
For and on behalf of
Latham Lambourne Limited
Chartered Accountants
Priory Buildings, Church Hill, Orpington, Kent, BR6 0HH

LEWISHAM DISTRICT SCOUT COUNCIL

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

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds 2012 £	Total Funds 2011 £
Income and Expenditure						
Income	12					
Incoming Resources from Generated Funds						
Voluntary Income		3,537	1,869	37,220	42,626	23,797
Activities for Generating Funds						
Fundraising and Levy		4,309	1,552	0	5,861	5,882
Investment Income						
Bank Interest		526	0	0	526	158
Incoming Resources from Charitable Activities						
Outdoor centre		137,608	0	0	137,608	138,480
Miscellaneous Receipts		325	0	0	325	2,456
Adult Support		1,185	0	0	1,185	238
Group Support		3,961	0	0	3,961	2,858
Explorer Scout Units		0	8,135	0	8,135	11,881
Total Incoming Resources		151,451	11,556	37,220	200,227	185,750
Resources Expended						
Cost of Charitable Activities						
Group Support		5,411	0	800	6,211	10,350
Explorer Scout Units		0	7,931	0	7,931	16,950
Adult Support		1,837	0	0	1,837	2,050
Development of Scouting		3,949	0	28,660	32,609	33,828
Sundry		0	0	400	400	1,570
Outdoor centre		146,394	750	679	147,823	141,981
Governance Costs		5,572	927	458	6,957	4,790
Total Resources Expended		163,163	9,608	30,997	203,768	211,519
Transfers		-18,504	18,529	-25	0	
Net Incoming/(Outgoing) Resources before other recognised gains		-30,216	20,477	6,198	-3,541	-25,769
Other recognised gains						
Transfer						
Assets transferred from Albany District (2011 Lewisham North District)			6,000	0	6,000	11,613
Balances Brought Forward at 1st April 2011		288,622	36,403	1,423	326,448	340,604
Balances Carried Forward at 31st March 2012		258,406	62,880	7,621	328,907	326,448

The notes on pages 19 - 23 form part of these accounts

LEWISHAM DISTRICT SCOUT COUNCIL

Balance Sheet at 31st March 2012

	<i>Note</i>	2012		2011	
		£	£	£	£
Fixed Assets					
Tangible Fixed Assets	2		234,744		246,060
Current Assets					
Stock	3	7,491		5,642	
Debtors	4	22,701		22,953	
Cash at Bank and in Hand	5	106,417		64,609	
		<u>136,609</u>		<u>93,204</u>	
Liabilities: amounts falling due within one year	6		<u>42,446</u>		<u>12,816</u>
Net Current Assets			94,163		80,388
Net Assets			<u><u>328,907</u></u>		<u><u>326,448</u></u>
Funds					
Unrestricted	9		258,406		288,622
Designated	8		62,880		36,403
Restricted	7		7,621		1,423
			<u><u>328,907</u></u>		<u><u>326,448</u></u>

Approved by the District Executive Committee on

May 2012 and signed on their behalf by:

L T Smith (District Chairman)

S J Lamb (District Treasurer)

The notes on pages 19 - 23 form part of these accounts

LEWISHAM DISTRICT SCOUT COUNCIL

Notes to the Accounts for the Year Ended 31st March 2012

1 Accounting Policies

a) *Basis of accounting*

These accounts are prepared under the historical cost convention (modified to include the valuation of donated gifts and the revaluation of buildings) in accordance with applicable accounting standards and the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP 2005).

b) A review of all fixed assets is conducted annually and the value of individual assets are written down as appropriate. No assets other than buildings have been revalued upwards. In view of this annual valuation there are no fixed depreciation policies as the Trustees are of the opinion that their valuations provide a more accurate depreciation policy. Movements in valuations are shown in these accounts as depreciation.

c) The District has a 40 year lease, expiring in 2029, from the Scout Association to use and operate a outdoor centre known as Frylands Wood, Featherbed Lane, Addington, Surrey, CR0 9AA. Restrictive clauses, within the lease, relating to disposal make the District's interest of no monetary value. The value of the land, warden's bungalow, and seven other buildings are not included in these accounts. Their insured value is £818,771

The District has responsibility for a building previously used by a group which closed in June 2008. This building has been included in these accounts at its insured value. It is used as the district headquarters.

Other mobile, portable, or sectional buildings and 2 storage containers, being purchased by, or donated to the District, have been included in these accounts at depreciated cost or gift valuation. They are all located at Frylands Wood.

d) Stocks of consumable items have been valued at the lower of cost and net realisable value.

e) Donations are accounted for when received. Where the receipt of a grant is certain it is included when this is known, otherwise it is included when received.

f) Pension contributions are made by the District and the paid employees, at a rate adjusted annually, into individual money purchase schemes for the benefit of those employees.

2 Tangible Assets

	<i>Buildings</i>	<i>Buildings Fixtures and</i>	<i>Activity Training Equipment</i>	<i>Other Equipment</i>	<i>Vehicles and Mowers</i>	<i>Total</i>
COST or VALUATION						
Brought forward	220,687	9,418	10,270	5,331	354	246,060
Additions	0	5,721	5,639	90	900	12,351
Assets Written Off in Year	0	-1,858	-587	-200	0	-2,645
Depreciation/ Valuation adjustment	-9,923	-4,222	-4,326	-2,300	-251	-21,021
Net Book Value carried forward	<u>210,764</u>	<u>9,060</u>	<u>10,997</u>	<u>2,921</u>	<u>1,003</u>	<u>234,744</u>

3 Stocks

	2012	2011
Providore	7,005	5,642
Badges	486	
	<u>7,491</u>	<u>5,642</u>

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Notes to the Accounts for the Year Ended 31st March 2012

4 Debtors

	2012 £	2011 £
Trade Debtors	1,074	4,306
Subscription/Levy Due from Groups	3,532	1,092
Prepayments and other debtors	18,095	17,555
	<u>22,701</u>	<u>22,953</u>

5 Cash at Bank and in Hand

	2012 £	2011 £
Bank Current Accounts (interest bearing)	4,185	9,034
Bank Deposit Accounts	100,407	55,000
Cash & Cheques in Hand	1,825	575
	<u>106,417</u>	<u>64,609</u>

6 Liabilities: Amounts Falling Due Within One Year

	2012 £	2011 £
Booking Deposits	7,487	4,810
Subscription/Levy Refunds Due to Groups	110	563
Other Sums held for Groups	1,689	
Receipts in Advance	24,888	5,930
Accruals	6,710	756
Other Creditors	1,562	757
	<u>42,446</u>	<u>12,816</u>

7 Restricted Funds

	<i>Balance 1st April 2011</i> £	<i>Movement in Resources</i>			<i>Balance 31st March 2012</i> £
		<i>Transfer</i> £	<i>Incoming</i> £	<i>Outgoing</i> £	
Major Equipment	679		0	-679	0
Jack Petchey Awards	200		600	-800	0
Development Officer	0		35,060	-28,660	6,400
International Fund	25	-25	0	0	0
DHQ Maintenance	0		458	-458	0
Kenya	518		1,103	-400	1,221
	<u>1,423</u>	<u>-25</u>	<u>37,220</u>	<u>-30,997</u>	<u>7,621</u>

Grants for future years to assist with the cost of the Development Officer have been awarded, subject to a performance review each year, by The Scout Association (2012 - £11,560 and 2013 - £13,626) and by the Don Broome Trust (2012 - £5,000 and 2013 - £5,000).

8 Designated Funds

	<i>Balance 1st April 2011</i> £	<i>Movement in Resources</i>			<i>Balance 31st March 2012</i> £
		<i>Transfer</i> £	<i>Incoming</i> £	<i>Outgoing</i> £	
Contingency Reserve	30,000	20,000			50,000
DHQ Maintenance	2,927			-927	2,000
ESUs	441	1,500	8,505	-7,931	2,515
International Fund	0	1,552			1,552
Frylands Wood	0		750	-750	0
Kenya 2012	3,036		2,301	0	5,337
Nepal 2013	0	1,477			1,477
	<u>36,404</u>	<u>24,529</u>	<u>11,556</u>	<u>-9,608</u>	<u>62,881</u>

LEWISHAM DISTRICT SCOUT COUNCIL

Notes to the Accounts for the Year Ended 31st March 2012

9 Analysis of Net Assets Between Funds

	<i>Tangible Fixed Assets</i>	<i>Net Current Assets</i>	<i>Total</i>
	£	£	£
Kenya	0	1,221	1,221
Development Officer	0	6,400	6,400
	<u>0</u>	<u>7,621</u>	<u>7,621</u>
Designated Funds	0	62,880	62,880
Unrestricted Funds	234,744	23,662	258,406
	<u>234,744</u>	<u>94,163</u>	<u>328,907</u>

10 Employees Remuneration

	<i>2012</i>	<i>2011</i>
	£	£
Salary	50,173	51,055
Social Security Costs	5,394	5,073
Pension Costs	3,024	3,137
Indirect Costs	90	90
	<u>58,681</u>	<u>59,355</u>

There were three employees, including the Local Development Officer, during the year.

11 Trustees Remuneration and Expenses

	<i>2012</i>	<i>2011</i>
	£	£
Remuneration paid to Trustees	27,597	0
Expenses Reimbursed to Trustees	1,316	304
Number of Trustees Reimbursed	5	2

Trustees were reimbursed for necessary out of pocket expenses spent on District business at agreed rates, and for expenditure made by them on behalf of the District. Four Trustees have donated back to the District a part of the expenses claimed by them either during the year or since the year end, amounts received in the year are included under donations.

During the year £25,290 was paid to Garry Leach, one of the Trustees, and a further £1,607 was paid on his behalf in pension contributions being the agreed remuneration for the period for acting in the capacity of Local Development Officer. His employment contract continues until 31st May 2014, at a salary of £27,588 per annum.

During the year £700 was paid to Alan Britchford, one of the Trustees, in respect of the installation of a security alarm at one of the buildings at Frylands Wood. In an agreement between the District and Alan Britchford dated 15th December 2011 provision is made for the possible payment of a further £1,500 for similar services in the period to 25th June 2012.

12 Independent Examiner Fees

	<i>2012</i>	<i>2011</i>
	£	£
Examiner fees	666	666
Fees for other services	90	90
	<u>756</u>	<u>756</u>

LEWISHAM DISTRICT SCOUT COUNCIL

Notes to the Accounts for the Year Ended 31st March 2012

12 Detailed Incoming Resources

	<i>Note</i>	<i>Unrestricted Funds</i>	<i>Designated Funds</i>	<i>Restricted Funds</i>	<i>Total Funds 2012</i>	<i>Total Funds 2011</i>
		£	£	£	£	£
Administration & Funding						
Donations & Grants						
Restricted Donations	7			37,220	37,220	17,009
Sundry Donations		3,537	1,869		5,406	7,738
		3,537	1,869	37,220	42,626	24,747
Activities for Generating Funds						
Fund Raising		16	1,552		1,568	2,480
Membership Levy		4,293			4,293	3,402
		4,309	1,552	0	5,861	5,882
Interest & Fund Raising						
Bank Interest		526			526	158
		526	0	0	526	158
Youth Programme & Activities						
Section Events		3,725			3,725	2,239
District Events		236			236	619
		3,961	0	0	3,961	2,858
Explorer Scout Units						
Uniform & Badges			53		53	0
Programme			4,945		4,945	10,438
Subscriptions			3,137		3,137	1,443
		0	8,135	0	8,135	11,881
Adult Support & Training						
Resource Materials		140			140	0
Adult Training Courses		690			690	180
Badges & Scarves		355			355	58
		1,185	0	0	1,185	238
Support & Services to the Movement						
Outdoor centre						
User Fees & Charges		71,234			71,234	74,971
Less Discounts		-5,292			-5,292	-3,688
Activities & Equipment Hire		49,298			49,298	47,259
Less Discounts		-2,782			-2,782	-2,571
Providore Sales		19,385			19,385	17,142
Catering & Casual Bar		2,756			2,756	2,547
Meter & Coin Box Collections		0			0	10
Warden's Support (Recovered)		0			0	310
Gas Sales		672			672	666
Deposits forfeited		515			515	910
Miscellaneous Charges & Sundry Receipts		1,822			1,822	924
		137,608	0	0	137,608	138,480
Miscellaneous Receipts						
Sundries		325			325	1,506
Third Party Monies					0	0
		325	0	0	325	1,506
Total Income		151,451	11,556	37,220	200,227	185,750

LEWISHAM DISTRICT SCOUT COUNCIL

Notes to the Accounts for the Year Ended 31st March 2012

13 Detailed Resources Expenditure

	<i>Unrestricted Funds £</i>	<i>Designated Funds £</i>	<i>Restricted Funds £</i>	<i>Total Funds 2012 £</i>	<i>Total Funds 2011 £</i>
Administration & Funding					
Governance Costs					
Fund Raising Costs				0	169
Office Holders Expenses	1,280			1,280	1,121
Professional Fees & Licences	703			703	668
District HQ Expenses	3,058	927	458	4,443	1,732
District Closures				0	854
Other	531			531	246
	<u>5,572</u>	<u>927</u>	<u>458</u>	<u>6,957</u>	<u>4,790</u>
Youth Programme & Activities					
Section Events & Activities	3,687			3,687	1,984
District & Other Events	836		800	1,636	429
Young Leaders Training				0	0
Jamboree Support				0	1,250
Depreciation - Other Equipment	888			888	6,687
	<u>5,411</u>	<u>0</u>	<u>800</u>	<u>6,211</u>	<u>10,350</u>
Explorer Scout Units					
Accommodation		166		166	155
Badges & Uniform		968		968	791
Subscriptions		2,114		2,114	661
Programme		4,683		4,683	15,343
	<u>0</u>	<u>7,931</u>	<u>0</u>	<u>7,931</u>	<u>16,950</u>
Adult Support & Training					
Meeting & Expenses	718			718	1,035
Adult Training Courses	504			504	737
Badge Purchases	1,094			1,094	217
Net Stock Movement in Year	-486			-486	0
Other Equipment written off				0	43
District SAS				0	0
Communications & Newsletter	7			7	18
	<u>1,837</u>	<u>0</u>	<u>0</u>	<u>1,837</u>	<u>2,050</u>
Development of Scouting (LDO)					
Development Officer Employment Costs	2,722		26,689	29,411	30,689
Development Officer Other Costs	1,227		1,971	3,198	3,139
	<u>3,949</u>	<u>0</u>	<u>28,660</u>	<u>32,609</u>	<u>33,828</u>
Support & Services to the Movement					
Outdoor centre					
Fees & Charges	9,250			9,250	14,352
Activity Costs	3,972			3,972	5,376
Providore Stock Purchases	17,018			17,018	12,802
Net Stock Movement in Year	-1,363			-1,363	-411
Catering & Casual Bar	1,829			1,829	1,186
Insurance	8,311			8,311	8,186
Post, Telephone & Copying	2,196			2,196	1,699
Advertising & PR	0			0	9
Transport	108			108	0
Service Team Costs	932			932	1,274
Direct Employment Costs	33,622			33,622	29,363
Wardens Support	4,671			4,671	3,240
Utilities & Rates	24,025			24,025	23,550
Buildings & Site Maintenance	19,766	750	679	21,195	19,334
Other Payments	497			497	2,806
Depreciation - Buildings & Fixtures & Fittings	15,781			15,781	20,211
Depreciation - Vehicles	251			251	144
Depreciation - Activity Training & Equipment	5,528			5,528	-1,140
	<u>146,394</u>	<u>750</u>	<u>679</u>	<u>147,823</u>	<u>141,981</u>
Outdoor Centre Development					
Miscellaneous Improvements				0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Miscellaneous Payments					
Kenya trip- third party monies				0	0
Sundry			400	400	1,570
	<u>0</u>	<u>0</u>	<u>400</u>	<u>400</u>	<u>1,570</u>
Total Resources Expended	<u><u>163,163</u></u>	<u><u>9,608</u></u>	<u><u>30,997</u></u>	<u><u>203,768</u></u>	<u><u>211,519</u></u>