

# Trustees' Annual Report

For the period

From (start date)

0 1 0 4 2 3

to (end date)

3 1 0 3 2 4

## Section A

### Reference and administration details

Charity name

Woking District Scout Council

Registered charity number

3 0 8 2 5 8

Charity's principal address

The Hoe Valley Community Building

Kingfield Road

Woking

Postcode

GU22 9BA

Names of the charity trustees who manage the charity

	Trustee Name	Office (if any)	Dates acted if not for whole year
1	Michael J Webb	Chairman	
2	Una V Sunderland	Treasurer	1/4/23 - 21/6/23
3	Katharine Brown	D C	
4		Secretary	
5	Roy Thompson	D E S C	
6	Jan Parker	A D C Rep	1/9/2023 -
7	Tracey Daniell	G S L Rep	
8	Peter J White	Appointments S/C	
9	Andrew Carapiet	SASU Co-ord.	
10	Richard Mackie	Birchmere S/C Chair.	
11	Clare Wale	Resource Centre Mgr.	1/9/2023 -
12	Steve Valiant	Campsite Warden	
13	Caroline Lee	Network Commissioner	1/4/23 - 1/12/23
14	Ed Phillips	D Y C	
15	Kevin M Spencer	Mbr. Exec Committee	
16	Simon Lee	Mbr. Exec Committee	
17	John W Brown	Mbr. Exec Committee	1/4/23 - 21/6/23

## Section A

### Reference and administration details (continued)

Names and addresses of advisers

Type of advisor	Name	Address
Independent Examiner	Derek Williamson	David Howard Chartered Accountants, Hampton Wick, KT1 4AS

**Section B****Structure, governance and management**

## 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.

## How the charity is constituted

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

## Trustee selection methods

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

## Additional governance issues

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 registration as a charity, the keeping of proper accounts and for making returns to the Charity Commission as appropriate.

The Committee consists of 3 independent representatives, Chairman, Treasurer and Secretary, together with the District Commissioner, representatives of sub-committees, elected and nominated members.

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**

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 buildings, property and equipment. The District would request the use of buildings, property and equipment from neighbouring organisations such as the church, community centre and local Scout Groups. 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 25. 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, including 2 signatories being required for all payments and comprehensive insurance policies to ensure that insurable risks are covered.

**Section C****Objectives and activities**

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

The objectives of the District are as a unit of the Scout Association.

The Aim of The Scout Association is to promote the development of young people in achieving their full physical, intellectual, social and spiritual potentials, as individuals, as responsible citizens and as members of their local national and international communities. The method of achieving the Aim of the Association is by providing an enjoyable and attractive scheme of progressive training, based on the Scout Promise and Law and guided by adult leadership.

Summary of the subscriptions policy in relation to these objects

Subscriptions are charged for membership to cover the immediate running costs of the District and do not unduly restrict membership. The District follows the principle that no one should be excluded because of their inability to pay membership subscriptions.

Summary of the public benefit

Two key principles demonstrate that Scouting's aims are for the public benefit are that through the Scout method young people develop towards their full potential and that there is a clear link between the benefits for young people and the purpose of Scouting. The safety of young people is taken very seriously and the benefits Scouting Activities provide far outweigh the risks. Any private benefits from Scouting are incidental, other than to those as a beneficiary.

**Section D****Achievements and performance**

Summary of the main achievements of the charity during the year.  
Future Plans for Events and Capital Projects

Please see the detailed reports at the front of the document for the main achievements and activities during the year. Looking forward, we plan to continue to run a wide variety of District events for the benefit of the youngsters in the various sections and we have a continuing need to build up funds to help deserving Scouts and Explorer Scouts attend the World Jamborees held every four years. The Birchmere campsite installed a new Warden's Hut and Warden's Store and purchased a marquee to provide weather cover beside Birch Lodge and The Retreat. Ground levelling and installation will continue through 2024. The new Hut and Store will enable the future plans of mounting Solar Panels to generate electricity for the campsite. There is an ongoing programme to repair or replace District equipment as it wears out.

Section E

Financial Review

Brief statement of the charity's policy on reserves

**Reserves Policy and Future Plans**

The District's policy on reserves is to hold sufficient resources in their General Reserve to continue the charitable activities of the District should income and fundraising activities fall short. The Executive Committee considers that the District should hold in the General and Repairs/Replacements Reserves a sum equivalent to 6 months running costs, circa £30,000.

The District held £100,161 in these reserves of which £30,000 is held, in line with the District policy, to cover 6 months running costs and to have sufficient funds to cover unexpected costs.

Further financial review details

**Investment Policy**

The District 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 the Charities Aid Foundation Bank, Ltd., the Co-operative Bank, the Nationwide Building Society and the Charity Organisations Investment Fund (COIF).

The District Executive regularly monitors the levels of bank balances and the interest rates received to ensure the group 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.

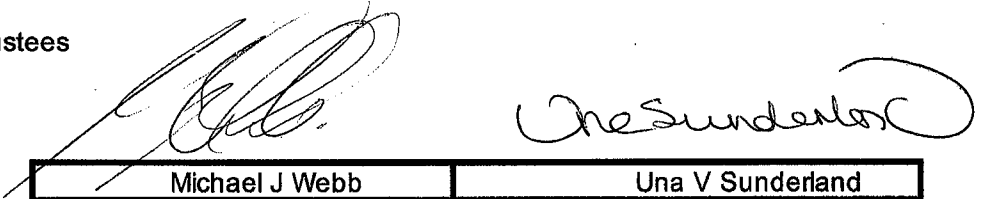
Section F

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)

Michael J Webb	Una V Sunderland
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Position (eg Secretary, Chair)

Chairman	Acting Treasurer
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Date

28th May 2024

INCOMING RESOURCES	2023/24 Funds			2022/23 Funds	NOTES For 23/24
	£ Restricted	£ Unrestricted	£ Total	£ Total	
<b>Donations, legacies and similar income</b>					
Member subscriptions (Groups' capitation)		65,835.00	65,835.00	61,920.00	
Member subscriptions (Explorer's capitation)		7,056.00	7,056.00	8,280.00	1
Less: Membership subscriptions paid to SCSC		53,511.25	53,511.25	51,187.50	
Capitation prompt payment refund from SCSC		585.00	585.00	586.50	
Net capitation subscriptions retained		19,964.75	19,964.75	19,599.00	1
Other subscriptions & Fees - Explorers & Young Leaders		29,438.51	29,438.51	11,893.15	1
Donations - General		0.00	0.00	0.00	
Donations - Restricted - Birchmere	3,030.00		3,030.00	3,600.00	2
Loan Repayments, Insurance Claims & Miscellaneous		30.00	30.00	581.50	
Gift Aid		3,917.36	3,917.36	4,442.95	11
Scout Active Support Unit		122.75	122.75	444.24	
<b>Sub total</b>	<b>3,030.00</b>	<b>53,473.37</b>	<b>56,503.37</b>	<b>40,560.84</b>	
<b>Grants</b>					
Grants - Birchmere	2,000.00		2,000.00	0.00	2
Grants - Buddy Camp (Handicamp)	0.00		0.00	0.00	2
Other grants		0.00	0.00	0.00	
<b>Sub total</b>	<b>2,000.00</b>	<b>0.00</b>	<b>2,000.00</b>	<b>0.00</b>	
<b>Fundraising &amp; Activities (gross)</b>					
Activities (excluding Explorer subscriptions)		37,350.28	37,350.28	39,955.80	
Jamboree		748.24	748.24	12,432.39	5
Birchmere campsite fees		8,286.76	8,286.76	7,572.54	
DHQ Hire fees		1,821.00	1,821.00	724.00	3
Badge sales		9,248.70	9,248.70	7,697.08	
Resource Centre sales		11,838.92	11,838.92	8,381.29	
Adult training fees		30.00	30.00	108.40	
Buddy Camp (Handicamp) - fees		50.00	50.00	2,571.00	
<b>Sub total</b>	<b>0.00</b>	<b>69,373.90</b>	<b>69,373.90</b>	<b>79,442.50</b>	
<b>Investment income</b>					
Bank interest		1,275.40	1,275.40	345.06	
Investments interest		2,781.68	2,781.68	844.32	
<b>Sub total</b>		<b>4,057.08</b>	<b>4,057.08</b>	<b>1,189.38</b>	
<b>Total Gross Income</b>	<b>5,030.00</b>	<b>126,904.35</b>	<b>131,934.35</b>	<b>121,192.72</b>	
<b>RESOURCES EXPENDED</b>					
<b>Charitable Payments</b>					
Youth programme and activities		68,454.60	68,454.60	59,662.32	4
Adult support and training		2,182.67	2,182.67	565.72	4
District HQ		3,038.14	3,038.14	3,025.69	3
Birchmere campsite	2,000.00	19,719.51	21,719.51	9,727.67	4
Insurances and miscellaneous payments		3,621.98	3,621.98	3,827.31	
Materials and equipment (Incl. Handicamp purchases)		0.00	0.00	538.19	
Scout Active Support Unit		0.00	0.00	716.27	4
Buddy Camp (Handicamp) (excl. eqpt. purchases)	50.00		50.00	2,571.00	
Jamboree		4,384.50	4,384.50	18,550.50	5
<b>Sub total</b>	<b>2,050.00</b>	<b>101,401.40</b>	<b>103,451.40</b>	<b>99,184.67</b>	
<b>Governance</b>					
District Exec admin expenses		0.00	0.00	0.00	
Annual General Meeting		711.02	711.02	567.98	
<b>Sub total</b>	<b>0</b>	<b>711.02</b>	<b>711.02</b>	<b>567.98</b>	
<b>Fundraising expenses</b>					
Resource Centre purchases		10,462.29	10,462.29	9,632.53	
Badge purchases		8,301.21	8,301.21	6,844.39	
<b>Sub total</b>	<b>0</b>	<b>18,763.50</b>	<b>18,763.50</b>	<b>16,476.92</b>	
<b>Total Gross Expenditure</b>	<b>2,050.00</b>	<b>120,875.92</b>	<b>122,925.92</b>	<b>116,229.57</b>	

RESOURCES SUMMARY	2022/23 Funds			2021/22 Funds	
	£	£	£	£	
	Restricted	Unrestricted	Total	Total	
Total Gross Income	5,030.00	126,904.35	131,934.35	121,192.72	
Total Gross Expenditure	2,050.00	120,875.92	122,925.92	116,229.57	
Net of receipts/(payments)	2,980.00	6,028.43	9,008.43	4,963.15	
Cash funds b/fwd from previous year	43,135.72	172,779.86	215,915.58	210,952.43	
Cash funds c/fwd at last posting	46,115.72	178,808.29	224,924.01	215,915.58	6
<b>CASH RESERVES at 31st March 2024</b>					
Sections (including their cash floats)		76,011.69	76,011.69	73,450.43	
Birchmere General		30,766.10	30,766.10	23,520.35	10
Birchmere Projects		-12,461.55	-12,461.55	-3,499.09	
Handicamp	17,200.94	0.00	17,200.94	17,200.94	
Jamboree		4,245.63	4,245.63	4,381.89	5
Repairs and Replacements		76,980.51	76,980.51	64,244.55	
District HQ - Service Charges		9,000.00	9,000.00	9,000.00	3
General Reserve		23,180.69	23,180.69	27,616.51	
<b>TOTAL</b>	<b>17,200.94</b>	<b>207,723.07</b>	<b>224,924.01</b>	<b>215,915.58</b>	<b>6</b>
<b>STATEMENT OF ASSETS AND LIABILITIES</b>					
			Last posting		
			£		
<b>Monetary Assets</b>					
CAF Bank Ltd Cash plus Gold accounts			63,265.24	59,139.38	
CAF Bank Ltd Birchmere account			38,495.31	40,286.02	
Co-operative Bank account			18,096.28	14,007.63	
Buddy Camp current account (Barclays)			50.00	0.00	
Buddy Camp (Handicamp) deposit account (Barclays)			17,848.50	17,686.00	
Loyds WSTSC current account			1,728.25	1,471.17	
COIF Deposit Account			4,986.35	4,777.00	
Virgin Money account			-0.10	-0.10	
Nationwide 1 Year bond			33,016.92	31,818.72	
Nationwide 35 Day Saver			47,179.87	45,805.74	
Cash/Floats			257.39	924.02	
<b>Total cash funds</b>			<b>224,924.01</b>	<b>215,915.58</b>	<b>6</b>
<b>Other and Non Monetary Assets</b>					
Badge stock			2,392.00	3,384.33	7
Shop stock			11,290.38	9,960.44	7
Land and buildings			86,348.06	81,949.83	8
Scouting equipment, furniture etc			14,719.69	12,338.08	9
<b>Total: Other and Non Monetary Assets</b>			<b>112,358.13</b>	<b>104,248.35</b>	
<b>Liabilities</b>					
Badge floats (net owed to Groups)			1,775.29	1,987.96	
Service charges for District HQ			18,000.00	18,000.00	
<b>Total Liabilities</b>			<b>19,775.29</b>	<b>19,987.96</b>	
<b>NET TOTAL - Assets less liabilities</b>			<b>317,506.85</b>	<b>300,175.97</b>	

These accounts and financial statements were approved by the Trustees on 28 May 2024 and signed on their behalf by:

Michael J Webb  
Chairman

Una Sunderland  
Acting Treasurer

Una Sunderland

Una Sunderland

**WOKING DISTRICT SCOUT COUNCIL****Notes to the Accounts for 2023 - 24.**

**Note 1** Of the £19,958.25 of net capitation receipts retained £6,652.75 is designated specifically for Birchmere campsite expenses and will be credited to the Birchmere General reserve in 2024/25. A payment of £585 re the prompt payment discount owed to us for the previous year was received in May 2023.

**Note 2** We are grateful for the £3,030 donations to Birchmere campsite for Projects. Donations were received from District Cubs £100, Woking Lions Club £400, and Individuals £2,530, Birchmere also received a £2,000 Grant from the Ratcliff Trust for Projects. There were no grants awarded to Buddy Camp in 2023/24. The event did not take place in 2023.

**Note 3** We hire out the premises when not required for scouting meetings and activities. There was a net loss of -£1,217.14 due to reduced number of premises rentals. Under the terms of the lease an annual service charge is due to Woking Borough Council of up to a maximum of £3,000 per annum from 2012/13 and the cost of internal redecoration when necessary. No charge has yet been made so £9,000 has therefore been reserved for the potential liability.

**Note 4** The balances held by District sections at 31st March 2024 compared with the previous year are detailed below,

Section	Section Balances	
	31/03/2024	31/03/22
Beaver Scouts	2,034.18	1,346.83
Cub Scouts	8,974.30	11,667.06
Scouts	1,906.83	1,053.61
WSTSC	1,728.24	1,471.16
Explorer Central	20,271.13	22,743.53
Alpex 2020	7,761.16	7,761.16
Challengers ESU	5,652.71	3,078.67
Martians ESU	6,877.50	4,469.30
Mavericks ESU	5,563.69	3,844.44
Wey Ahead ESU	4,617.03	3,634.94
Phoenix ESU	2,552.47	1,480.80
Young Leaders	4,150.96	2,660.29
Scout Network	-841.98	0.00
Scout Active Support Unit	781.51	701.51
Resource Centre	1,744.01	-76.24
Birchmere campsite	30,766.10	23,520.35
<b>Totals</b>	<b>104,539.84</b>	<b>89,357.41</b>

The balance for Birchmere is before crediting £6,652.75 from Group and Explorer's capitation.

**Note 5** We are continuing to set aside £3,500 per annum towards the costs of the next World Jamboree.

**Note 6** The Executive has decided that the total cash funds of £225,504.01 should be allocated to designated Reserves as detailed.

**Note 7** Stock is valued at the lower of purchase price or realisable value. The net income (receipts, including internal sales, less payments plus/minus changes in floats and stock value) received in 2023/24 was a net profit of £2,815.19 from the Resource Centre (-£3,369.24 in 2022/23) and a net loss -44.84 for badges and badgemaker sales (£1,480.69 profit 2022/23).

**Note 8** The District owns the Birchmere campsite buildings (comprising the warden's hut and store, the toilet and adult toilet/shower blocks, Birch Lodge and The Retreat, and store but not the site, which is leased from Surrey County Council. During 2023/24 Birchmere purchased and installed the new warden's hut and warden's store. The marquee was purchased and work on ground levelling and installation will continue in 2024. After charging depreciation at 10% per annum the residual value of the land and buildings at Birchmere is now estimated at £86,348.06.

**Note 9** The value of £14,719.69 is the net figure after allowing for new purchases of equipment and charging depreciation at 20% per annum. The equipment is insured, on a new for old basis, at a substantially higher figure.

**Note 10** £4,903 of Birchmere General is set aside for lease renewal.

**Note 11** Gift Aid of £3,407.25 is for Explorers and £510.11 is for Birchmere.

**Independent Examiner's Report to the Trustees of the**

WOKING DISTRICT SCOUT COUNCIL

I report on the accounts of the Group/District/County/Area for the year ended 31st March 2024 which comprise the Statement of Financial Activities, the Balance Sheet and related notes set out on pages in the Annual Report.

This report is made solely to the trustees in accordance with Section 145 of the Charities Act 2011. 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**

The Group's/District'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 Charities Act)) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts (under Section 145 of the Charities Act);
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under Section 145(5)(b) of the Charities 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 Group/District 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 (other than that disclosed below \*):

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 Charities Act ;and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities 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.

\* Please delete the words in the brackets if they do not apply

Name: DAREN WILLIAMSON

Qualification: RIPA

Address: .....

Date: 28<sup>th</sup> MAY 2024

DAVID HOWARD  
CHARTERED ACCOUNTANTS  
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HAMPTON WICK  
KINGSTON UPON THAMES  
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