

Independent examiner's report on the accounts



CHARITY COMMISSION
FOR ENGLAND AND WALES

Section A

Independent Examiner's Report

Report to the trustees/
members of

Cotswold Edge District Scout Council

On accounts for the year
ended

31 March 2016

Charity no
(if any)

1127669

Set out on pages

1-4

Respective
responsibilities of
trustees and examiner

The Cotswold Edge District Scout Council trustees are responsible for the preparation of the accounts. The trustees 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 Commission (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 statement

My examination was carried out in accordance with 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 the 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.

Signed:

Date:

21/9/16

Name:

PAUL JAMES FEA

	This Year	Last Year
	£	£
Total receipts for the year	95933.3	102453.3
Total payments for the year	-91328.9	-101857
Net receipts (payments) for the year	4604.38	596.61
Cash, bank and similar funds brought forward	47228.31	46631.7
Cash, bank and similar funds carried forward	51832.69	47228.31

The above account and accompanying statement of assets and liabilities were approved by the Trustee:

on and signed on their behalf by Sue Kembrey

District Executive Chairperson

Distribution Of Funds

District Development Fund	36000
Explorer Startup Fund	500
Explorer Hardship Fund	1000
Group Hardship Fund	1000
World Jamboree Fund	5000
Business Fund	8332.69
	51832.69

	£	£
RECEIPTS	This Year	Last Year
TRANSPOR District Commissioner	0	0
Assistant District Commissioner	0	0
District Explorer Scout Commissioner	0	0
Appointments Secretary	0	0
Chair	0	0
Treasurer	0	0
Others	0	0
	0	0

pdfMachine

Is a pdf writer that produces quality PDF files with ease!

Produce quality PDF files in seconds and preserve the integrity of your original documents. Compatible across nearly all Windows platforms, if you can print from a windows application you can use pdfMachine.

Get yours now!

ADMIN	General Print/Postage/Stationary	0	0
	Appointments Committee	0	0
	Gifts	0	0
	Exec Training	0	0
	Sundry Admin	0	0
		0	0
BADGES	Badges	5247.15	5421.2
	Admin/Postage/Stationary	0	0
		5247.15	5421.2
HEADQUAI	Council Charges	0	0
	Water/Sewage Charges	0	0
	Electricity	0	0
	Insurance	0	0
	HQ Print/Postage/Stationary	0	0
	Equipt Purchase	0	0
	Capital Expend	0	0
	Maint./Cleaning	374.4	0
	Hall Hire	3992	568
	Legals	0	0
	HQ REFURB	0	0
	Sundry HQ	0	0
		4366.4	568
EXPLORER	Explorer Leader Training	0	0
	Duke of Edingburgh	0	0
	Explorer Badges and Uniform	0	0
	Explorer Kit Insurance	0	0
	Explorer Hardship Payments	200	0
	Explorer Start Up	0	0
	Explorer Sundry	0	0
		200	0
NETWORK	Network Kit	0	0
	Network Uniform	0	0
	Network Sundry	0	0
		0	0
YOUNG LE/	Young Leader Training	0	0
	Young Leader Uniform	0	0
	Young leader Sundry	0	0
		0	0
GENERAL S	Scout Leader Training	0	0
	World Jamboree	1330	22140
	St Georges Day	0	0
	District Scout Camp	2303	1130
	District Cub Camp	1955.51	
	PGL	5809.9	

pdfMachine

Is a pdf writer that produces quality PDF files with ease!

Produce quality PDF files in seconds and preserve the integrity of your original documents. Compatible across nearly all Windows platforms, if you can print from a windows application you can use pdfMachine.

Get yours now!

	Avon Jamboree	0	0
	Sundry Scouting	30	1152
		11428.41	24422
CAPITATIO	Capitation	71239.5	66299.22
	Gift Aid	2451.6	4742.65
		73691.1	71041.87
DONATION/GRANTS		1000	1000
BANKING	Interest on Accts	0.24	0.24
	Charges	0	0
		0.24	0.24
	TOTAL RECEIPTS	95933.3	102453.3
		£	£
	PAYMENTS	This Year	Last Year
TRANSPOR	District Commissioner	0	0
	Assistant District Commissioner	-5.2	-61.34
	District Explorer Scout Commissioner	-223	-91.2
	Appointments Secretary	0	-18
	Chair	0	0
	Treasurer	0	0
	Others	-207.03	-168.56
		-435.23	-339.1
ADMIN	General Print/Postage/Stationary	-88.93	-151.59
	Appointments Committee	0	0
	Gifts	0	-9.74
	Exec Training	0	0
	Sundry Admin	-407.17	-451.26
		-496.1	-612.59
BADGES	Badges	-6209.08	-5893.89
	Admin/Postage/Stationary	0	0
		-6209.08	-5893.89
HEADQUAI	Council Charges	-85.05	0
	Water/Sewage Charges	-151.5	-289.03
	Electricity	-907.52	-411.58
	Insurance	-1085.68	-1423.68
	HQ Print/Postage/Stationary	0	0
	Equipt Purchase	0	0
	Capital Expend	0	0
	Maint./Cleaning	-3389.48	-1389.68
	Hall Hire	0	0
	Legals	0	0
	HQ REFURB	0	0
	Sundry HQ	0	0
		-5619.23	-3513.97

pdfMachine

Is a pdf writer that produces quality PDF files with ease!

Produce quality PDF files in seconds and preserve the integrity of your original documents. Compatible across nearly all Windows platforms, if you can print from a windows application you can use pdfMachine.

Get yours now!

EXPLORER	Explorer Leader Training	-60	-473.1
	Duke of Edingburgh	0	0
	Explorer Badges and Uniform	0	-22.5
	Explorer Kit Insurance	0	0
	Explorer Hardship Payments	0	0
	Explorer Start Up	0	0
	Explorer Sundry	0	-10
		-60	-505.6
NETWORK	Network Kit	0	0
	Network Uniform	0	0
	Network Sundry	0	0
		0	0
YOUNG LE/	Young Leader Training	0	0
	Young Leader Uniform	-275	-110
	Young leader Sundry	0	0
		-275	-110
GENERAL S	Scout Leader Training	0	0
	World Jamboree	-5235	-26025
	St Georges Day	-1606.03	-644.83
	District Scout Camp	-2040	-3109.09
	District Cub Camp	-1527.75	-3108.09
	PGL	-5630.4	-3107.09
	Avon Jamboree	0	0
	Sundry Scouting	-130	-257.99
		-16169.2	-30036.9
CAPITATIO	Capitation	-58613.5	-55102
	Gift Aid	-2451.6	-4742.64
		-61065.1	-59844.6
DONATION/GRANTS		-1000	-1000
BANKING	Interest on Accts	0	0
	Charges	0	0
		0	0
	TOTAL PAYMENTS	-91328.9	-101857

pdfMachine

Is a pdf writer that produces quality PDF files with ease!

Produce quality PDF files in seconds and preserve the integrity of your original documents. Compatible across nearly all Windows platforms, if you can print from a windows application you can use pdfMachine.

Get yours now!

MONETARY ASSETS	£	£
Bank Current Account	95914.17	87251.14
Bank Interest Account	543.72	543.48
	96457.89	87794.62
Less Outstanding Cheques	-58509.2	-56889.3
Plus Outstanding Receipts	13884	16323
Total Carried Forward	51832.69	47228.31
Land and Buildings	100000	100000
Scouting equipment, furniture, etc. - Replacement Value	7279	7500
Badge Stock	4869	

The following Unit Accounts have been examined by the District Treasurer

	Income	Expenditure	Carry Forward
Endeavour	6459.45	-5427.23	6505.26
Nike	2730.27	-2651.7	188.49
Phoenix	6197.14	-4828.36	2956.55
Sharman	13696.85	-14177.3	6002.19
Vulcan	840	-450	1330.72
Zeus	10586.65	-10374.6	1974.29
Mvumbuzi	3159	-3598.85	564.42
Challenger	2256.03	-3035.72	1230.06

pdfMachine

Is a pdf writer that produces quality PDF files with ease!

Produce quality PDF files in seconds and preserve the integrity of your original documents. Compatible across nearly all Windows platforms, if you can print from a windows application you can use pdfMachine.

Get yours now!

pdfMachine

Is a pdf writer that produces quality PDF files with ease!

Produce quality PDF files in seconds and preserve the integrity of your original documents. Compatible across nearly all Windows platforms, if you can print from a windows application you can use pdfMachine.

Get yours now!

Trustees' Annual Report

For The Period 1st April 2015 – 31st March 2016

Section A Reference and Administration Details

Charity Name: Cotswold Edge District Scout Council

Registered Charity Number: 1127669

Charity's Principal Address: c/o 1 Watters Close, Coalpit Heath, BRISTOL,
BS36 2LZ

Trustee Name	Position	Dates Acted if not all year
Susan Kembrey	Chairman	
Derek Olive	Treasurer	
James Doggart	Secretary	
Peter Carnegie	District Commissioner	
Alan Bartlett	District Explorer Scout Commissioner	
Derek Forward	Member	
Caroline James	Member	1 April 15 to 1 June 15
Steve Spokes	Member	
Allison Moore	Member	1 April 15 to 21 September 15
Alison Sotheran	Member	
Christopher Harris	Member	21 September 2015 to 31 March 2016
Emma Barclay	Member	21 September 2015 to 31 March 2016

Section B Structure Governance and Management

Description of the charity's trusts:-

The governing documents of Cotswold Edge District Scout Council (hereinafter referred to as "the District") are those of 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.

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

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

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

The Committee consists of three independent representatives (Chair, Treasurer and Secretary) together with the District Commissioner and the District Explorer Scout Commissioner, who are the ex-officio Officers. There are also up to four members of the District Scout Council elected by the members present at the Annual General Meeting, up to four persons nominated by the District Commissioner and approved by the Annual General Meeting, and up to four persons co-opted by the District Executive Committee (however, the number of nominated and co-opted persons must not exceed the number of Officers and elected members), who meet approximately every 2 months.

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 Group 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:

- 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. 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.

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 over £50 and comprehensive insurance policies to ensure that insurable risks are covered.

Section C Objectives and Activities

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.

Section D Achievements and Performance

The provision of Scouting to approximately 1500 young people throughout the year in accordance to Scouting POR and with sound financial management.

Section E Financial Review

The District's policy on reserves is to hold sufficient resources to continue the charitable activities of the group 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, circa £8,000. In addition the District builds a separate reserve over a period of years in order to enable the support of scouting at major National and International events, Hardship Funds to support disadvantaged youth members and a central fund in preparation for expected major expenses relating to the District Headquarters (The District Development Fund). 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.

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.

The District does not have sufficient funds to invest in longer term investments. The District has therefore adopted a risk adverse strategy to the investment of its funds. All funds are held in cash using only mainstream banks or building societies.

Section F Declaration

The trustees declare that they have approved the trustees' report above and the declaration is signed below on their behalf:-

Susan Kembrey
Chairman

Date

Peter Carnegie
District Commissioner

Date