



WIMBLEDON & WANDLE
DISTRICT SCOUT COUNCIL

TRUSTEES
REPORT AND ACCOUNTS
FOR THE YEAR ENDED
31st DECEMBER 2023

WIMBLEDON & WANDLE DISTRICT SCOUT COUNCIL

Report & Accounts for the year ended 31st December 2023

Section A

Reference and Administrative Details

Registered Charity Number 1036432

Bankers

The District Bank Accounts are held at

CafBank Ltd.,
West Malling,
Kent, ME19 4JQ

The District Sections and the Explorer Units have accounts in their own names at various other banks.

Section B

Type of governing document

The District governing documents 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.

How the charity is constituted

The District is a trust established under the Scout Association's rules which are common to all Scouts in the United Kingdom.

Trustee selection methods

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

Governance

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

- Promoting the development of Scouting in the District;
- The raising of funds and administration of District finance and property;
- The insurance of persons, property and equipment;
- Appointing a District Appointments sub-committee;
- Appointing any other sub-committees that are or may be required;
- Appointing District Administrators and Advisors, other than those who are elected;
- The presentation of an Annual Report and Accounts;

Risk and Internal Control

The District Executive has in place systems of internal control that are designed to provide reasonable assurance against material mismanagement or loss. These include two signatories for all payments which are all paid by cheque or direct transfer. All receipts are banked normally within 7 days of receipt

Section C

Objects 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 potential, 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 upon the Scout Promise and Law and guided by Adult leadership.

The District Scout Council's role is to offer leadership and support to the Scout Groups within a geographical area.

The District encompasses Groups throughout the London Borough of Merton.

The District meets the Charities Commission public benefit criteria under both the advancement of education and the advancement of citizenship or community development headings.

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

Main achievements during the year

These are set out by the District Commissioner and Chairman in their reports in the District Annual Report presented to the Annual General Meeting on the 19th June 2023.

Section E

Financial Review

At the end of the period cash reserves amounted to **£378,295** in funds held by the District; these and other funds used by the various sections and Units are shown in note 7 to the accounts.

Charity's policy on reserves

The District's policy on reserves is to hold an amount, considered by the Trustees to be sufficient to provide support to the Groups as previously, in particular in the form of loans for capital expenditure, to cover expected maintenance costs on the District Headquarters and other properties.

In making decisions about Reserves the Executive tries to balance the history and legacy of the Funds now available and the needs today of Scouting in London Borough of Merton.

Atlasta Hall was the name of the 25th Mitcham Group HQ in Collingwood Gardens, Colliers Wood.

After the 25th Mitcham Group closed in the 1980s, the land and HQ reverted to the District in accordance with Scout Association policies. The Hall was then rented until the mid 2000's. In the absence of any other viable proposition, the decision was taken to put the land up for sale. The property was sold without Planning Permission in 2008, but with the intention that a GP Practice / Dental surgery would be built on the site. The sale proceeds of £150,000 are what we have now called the "Atlasta Fund".

The Fund has since existed to enable money to be loaned efficiently and effectively to Groups within the District for HQ improvements. Loans are interest free with repayment terms up to 15 years. The intention being that by funding immediate property improvement, income is then created by wider community use of our buildings. Approaching half of the "Atlasta" Funds has been lent to develop Scout owned buildings in Mitcham, Morden and Wimbledon. All Groups are repaying on the terms originally agreed.

By March 2026, the District has to review the future of another inherited building named Kenneth Black Hall in Worple Road, Wimbledon. This consists of a hall, (let in 2006 for 20 years), 3 bed flat, storage and garages. The sole source of our income; is from rent of the Hall to Wimbledon Bridge Club and also the refurbished Flat; let since 2016 on an annual Assured Short hold Tenancy. The storage and all but one of the garages are used by the District for storage.

The building was erected as a memorial to Kenneth Black on land gifted to District by his elder brother Sir Cyril Black. Sir Cyril was a local philanthropist, former Kings College scholar, local MP and Mayor of Wimbledon who died in 1991. The hall was opened in 1957.

Charities Commission Rules require us in the approach to 2026 to survey/ value the building and take legal advice on the best course of action. Opportunities may then include: Selling the land for development; developing the land for ourselves.

The greater part of remaining Reserve Funds will be required for upkeep of Kenneth Black Hall until 2026.

The gutters will continue to leak and the costs of replacement are prohibitive and uneconomic, until such time as we can decide whether to renew the Hall lease, demolish and start again or sell the land.

In the meantime, the balance of Reserves is set aside for the continuing renovation of our leased District Headquarters in Morden Hall Park. Use of this building and the surrounding land, provided free to Groups (most that do not have access to their own green space), has increased 10-fold since the works commenced.

Investment Policy

The District does not have sufficient funds to invest in long 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 and such accounts are regularly monitored to ensure the maximum value and income from such arrangements.

Future plans

The future plans are as contained in the District Development Plan and in the Financial Plan.

Volunteer Help

The value of the help and time given by over 400 Leaders, Helpers and Lay Officials who work tirelessly for the District and Groups cannot be evaluated and is not therefore shown in the accounts presented with this report. However, it is hereby acknowledged with gratitude.

Declaration

Signed on behalf of the charity's Trustees by

Signature:

M Hewitit
Chairman

Dated: - October 2024

**Independent Examiner's Report to the Trustees of
Wimbledon and Wandle District Scout Council**

Charity Number 1036432

I report on the accounts of the Charity for the year ended 31st December 2022 which are set out on pages 6 to 9 and which comprise the Receipts and Payments Account, The Statement of Assets and Liabilities and the related notes.

Respective responsibilities of Trustees and Independent Examiner:

The charity's trustees are responsible for the preparation of the accounts. They 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 Charity 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".

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.

Signed by: G Rostron FCA

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Address: 77 Merton Hall Rd, London, SW19 3PX

Dated: - October 2024

WIMBLEDON AND WANDLE DISTRICT SCOUT COUNCIL

Receipts and Payments Account for the year ended 31st December 2023

					Total Funds 2023	2022	2021
				Notes	£	£	£
OPENING BALANCES as at 1/1/23					£ 318,436	284,870	262,458
RECEIPTS							
Donations, Grants etc.							
		Membership Subscriptions			54,313	42,990	37,248
		<u>Less: paid over</u>			- 58,097	- 49,045	- 41,904
		Subscriptions subsidy			- 3,784	- 6,055	- 4,656
		Other Subscriptions			5,971	9,202	5,031
		Other Income			2,629	4,097	-
		Donations		1	-	486	2,181
		Grants		2	-	8,334	3,193
		Sub total			4,816	16,064	5,749
Badge and Store Sales					19,112	21,273	12,105
Investment Income							
		Loan Repayments			1,667	21,667	11,000
		Bank Interest			728	766	561
		Asset Sales				-	-
		Rental Income		3	53,929	42,649	38,714
		Sub total			56,324	65,082	50,275
Activities					51,105	51,954	12,955
TOTAL RECEIPTS					131,357	154,373	81,084
Total Receipts and Opening Balance					449,793	439,243	343,542

PAYMENTS					Total Funds 2023	2022	2021
Rental, Admin and Loans					£	£	£
		Rentals			1,050	3,680	3,721
		Admin			909	509	445
		Loans/Grants to				-	-
		Groups/Units				-	-
		Loans to Groups / Units			-	-	10,000
		Donations				-	-
		Sub total			1,959	4,189	14,166
Activities and Training							
		Youth Training			14,823	66,131	23,490
		Jamboree 2024			25,978	7,000	-
		Leader Training			2,269	616	462
		Other Costs			1,000	967	497
		Sub total			44,070	74,714	24,449
Badge/ Store Purchases					12,895	21,260	12,477
Premises							
		Repairs		4	4,782	9,539	2,020
		Utilities		5	3,537	3,288	883
		Insurances & Legal		6	4,256	3,943	2,133
		Sub total			12,575	16,770	5,036
Asset Purchases						3,874	2,544
TOTAL PAYMENTS					71,499	120,807	58,672
CLOSING BALANCES as at 31/12/23				7	£ 378,295	£ 318,436	£ 284,870

Statement of Assets and Liabilities as at 31st December 2023							
				Total Funds 2023	Total Funds 2022	Total Funds 2021	
			Notes		£	£	
ASSETS							
Cash Funds							
	Bank Current Accounts			152,065	95,400	97,327	
	Bank Deposit Accounts			224,797	222,168	186,799	
	Cash Floats			1,432	868	744	
	Total Cash Funds		7	378,295	318,436	284,870	
Outstanding Loans to Groups							
	1st Morden			8,666	9,333	10,000	
	6th/12th Mitcham			10,000	11,000	12,000	
	8th Morden			5,500	5,500	5,500	
	19th Wimbledon			-	-	20,000	
	Total Loans			24,116	25,833	47,500	
Non monetary Assets for the charity's own use							
	Land and Buildings		8	1,307,889	1,285,508	1,224,293	
	Scouting Equipment			71,713	71,713	71,713	
	Badge & Store stocks at cost						
	or lower market value			8,778	7,661	7,349	

	Prepayments			-	1,192	1,141	
				1,388,379	1,366,074	1,304,496	
LIABILITIES					Total Funds 2023	Total Funds 2022	Total Funds 2021
Amounts received in advance and accrued expenses				Notes	£	£	£
	Rental Kenneth Black Hall			-	5,690	5,000	
	Badge Sales			-	1,418	1,263	
	Store rebates due			-	1,300	2,171	
	Accrued expenses (utilities)			-	-	-	
	Deposits for 2024 Scout Activities			-	2,590	-	
				-	10,998	8,434	

WIMBLEDON AND WANDLE DISTRICT SCOUT COUNCIL

Notes to the Accounts for the year ending 31st December 2023

				Total Funds 2023	Total Funds 2022	Total Funds 2021
				£	£	£
Note 1	Donations received with thanks:-					
	To Merton Park Unit Funds			-	-	2,084
	To District Funds			-	485	97
					485	2,181
Note 2	Grants received:-					
	Jack Petchey Foundation:-					
	Throughout these accounts all amounts relating to the Foundation					
	appear as restricted funds in appear as restricted funds in					
	accordance with their terms					
				-	3,000	3,193
	LB Merton			-	5,334	-
				-	8,334	3,193

Note 3	Rental Income					
	Kenneth Black Hall			22,754	22,754	22,754
	Kenneth Black Flat			24,685	18,095	15,960
	Kenneth Black garages			-	1,800	-
	District HQ			-	-	-
	Jubilee Hall			6,490	-	
				53,929	42,649	38,714
Note 4	Premises repairs:-					
	Kenneth Black Flat			2,033	7,594	492
	Kenneth Black Garages			-	-	-
	Wandle HQ			694	1,408	1,243
	Kenneth Black Hall			562	537	285
	Jubilee Hall			1,493	-	-
				4,782	9,539	2,020
Note 5	Premises Utilities					
	Wandle HQ			2,008	1,195	883
	Kenneth Black Hall			-	-	-
	Kenneth Black Flat			1,529	2,093	-
				3,537	3,288	883
				Total Funds 2023	Total Funds 2022	Total Funds 2021
				£	£	£
Note 6	Insurance & Legal					
	Wandle HQ and all equipment			1,993	1,701	1,549
	Insurance claim (HQ)			-	-	-
	Kenneth Black Hall			2,169	2,148	500
	Kenneth Black Flat			-	-	-

	Personal accident (helpers)			94	94	84
				4,256	3,943	2,133
Note 7	Cash and Bank balances:-					
	District Accounts			301,147	282,566	256,308
	Cub Account			120	120	120
	Scout Account			10,385	8,456	3,920
	Network & Explorer Accounts			61,417	21,697	19,692
	SAS Account			589	599	639
	Band Account			-	946	946
	Badge and Store Account			4,636	4,052	3,246
	Store Account				-	-
				378,294	318,436	284,871
Note 8	Land and Buildings:-					
	No historical costs are available,	Properties are shown at the value assessed by insurers at the last renewal date				
	Kenneth Black Hall (freehold)			1,228,872	1,206,491	1,149,039
	Jubilee hall			Unknown		
	Wandle HQ built on land leased from the national trust			79,017	79,017	75,254
				1,307,889	1,285,508	1,224,293