

Charity Registration No. 1046955

WEST SUSSEX COUNTY SCOUT COUNCIL
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018

WEST SUSSEX COUNTY SCOUT COUNCIL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs R Hammond Miss Z Chartres Mr S Mitchison Mr R Mourton Ms C Neville Mr S Dawson Mr M Priest Mr G Cheesmur Mr R Strange Mrs F Trimming Mr D Hopper Mr R Sawyer	(Appointed 3 April 2017)
Charity number	1046955	
Principal address	Lodge Hill Centre London Road Watersfield Pulborough West Sussex RH20 1LZ	
Independent examiner	Alec Burgess ACA Keymer Haslam & Co 4 - 6 Church Road Burgess Hill West Sussex RH15 9AE	
Bankers	CAF Bank Limited 25 Kings Hill Avenue West Malling Kent ME19 4JQ	

WEST SUSSEX COUNTY SCOUT COUNCIL

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WEST SUSSEX COUNTY SCOUT COUNCIL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2018

The Trustees present their report and financial statements for the year ended 31 March 2018.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)"

Objectives and activities

We are part of the UK's biggest mixed youth organisation. We change lives by offering 6 to 25 year olds fun and challenging activities, unique experiences, everyday adventure and the chance to help others so that we make a positive impact in communities.

Scouts helps children and young adults reach their full potential. Scouts develop skills including teamwork, time management, leadership, initiative, planning, communication, self-motivation, cultural awareness and commitment. We help young people to get jobs, save lives and even change the world.

Scouts take part in activities as diverse as kayaking, abseiling, expeditions overseas, photography, climbing and zorbing. As a Scout you can learn survival skills, first aid, computer programming, or even how to fly a plane. There's something for every young person. It's a great way to have fun, make friends, get outdoors, express your creativity and experience the wider world.

The Trustees have had due regard to the Charity Commission guidance on public benefit whilst setting the objectives and activities of the charity. Our assessment is that we have met the public benefit criteria in that:

- We are an inclusive organisation abiding by TSA guidelines with regard to:
 - o Religion - Scouting is open to members of all faiths or of no faith.
 - o Equal Opportunities - Scouting does not discriminate on grounds of Ethnic Origin, Gender, Marital or civil partnership status, Sexual orientation, or Disability.
- The trustees take seriously the care, protection and safety of our members by implementing at a local level the following TSA guidelines in regard to:
 - o Safety - Policies and procedures are in place to provide scouting in a safe manner without risk to health, so far as is reasonably practicable
 - o Vetting - Policies and procedures are in place to check all adult volunteers to ensure that only adults appropriate for a role are permitted to undertake responsibilities in Scouting and that regular reviews are undertaken of adult volunteers to ensure their continued suitability
 - o Child Protection - The trustees have in place policies and procedures to safeguard the welfare of all Members by protecting them from neglect and from physical, sexual and emotional harm. As part of the child protection policy the trustees have in place further measures with regard to anti-bullying strategies.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Achievements and performance

The trustees produce a separate publication entitled 'West Sussex Annual Review' which contains a detailed summary of scouting activities in West Sussex for the year ended 31st March 2018. Copies are available for all attendees at the AGM and on request from the County Secretary.

WEST SUSSEX COUNTY SCOUT COUNCIL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2018

Consideration of Risk

The trustees are mindful of the Council's responsibilities in Risk Management and, in accordance with the requirements of the Statement of Recommended Practice, regularly reviews the major risks and ensures appropriate systems are in place to mitigate those risks.

The Executive has a specialist sub-committee to manage these risks and highly values the local reputation of Scouting. It seeks to enhance this reputation through appropriate Public Relations, care in the recruitment and management of adults and working closely with the County Team to professionally resolve any disputes, which may arise. Other items include Child Protection, Safety in Scouting, Personal Accident and Equipment Insurance together with mitigating Event Cancellation costs.

Financial review

Full and detailed accounts are shown on pages 6-15 of this report. Income for the year was £161,453 (2017 £301,486); expenditure for the year was £196,819 (2017 £343,667) giving a deficit of £35,366. After the re-valuation of investments the total deficit was £28,276 (2017 £20,758) which was planned for. As at 31 March 2018 the reserves were £242,749 (2017 £271,025).

The Executive continues to monitor the income streams of the County. Whilst the greater proportion is directly linked to the membership level which is more stable, a proportion is entirely variable and cannot be guaranteed.

The Executive determines the quantum of funds to be invested for the longer term, based on its objectives and financial position. The funds are deposited with the CCLA. The underlying funds are invested in a combination of fixed interest and managed funds.

The unrestricted and designated funds at 31 March 2018 are shown in the balance sheet. The trustees consider the financial state of affairs to be satisfactory.

The Executive is committed to reducing substantially the level of reserves for the longer term. A primary objective is to provide grants and loans to help scouting membership in West Sussex to grow. This was implemented in the year ended 31 March 2014 and will continue. The Trustees' policy on reserves is to hold sufficient resources to continue the charitable activities of the County. The Trustees consider that the County should aim to retain a minimum financial reserve sufficient to support the operation of the County Scout Council for a period of twelve months. This includes, in exceptional circumstances, the support of any of the ten Districts who may be experiencing financial difficulties.

To this end the Trustees aim to retain a reserve fund of £150,000 at any given time. The sum will be reviewed annually.

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six months' expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

WEST SUSSEX COUNTY SCOUT COUNCIL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2018

The trustees are mindful of the Council's responsibilities in Risk Management and endeavour to follow best practice as advised by the Charity Commission and TSA guidelines. Reviews are undertaken with regard to the major risks to ensure appropriate systems are in place to mitigate those risks.

The Executive has a specialist sub-committee to manage the recruitment of adults and, working closely with the County Management Team (CMT), to professionally resolve any disputes which may arise. Responsibility for the risk assessment for scouting events is delegated to the CMT and from there to the scout leaders who run the events. Policies and procedures are in place to ensure leaders are following correct guidelines in this important matter. All international events are monitored and approved by the ACC-International according to guidelines issued by TSA.

The Executive regularly reviews H&S matters and implements changes/gives advice to districts and groups. The Executive has created the position of County H&S advisor to support members in best practice in this critical field.

The TSA provides a basic level of Personal Accident and Medical Insurance for all youth members, adult members and adult associate members who may sustain injury whilst participating in scouting activities. The trustees are aware that the policy only provides limited benefits but, in common with other Counties, considers it too expensive to provide a separate fully comprehensive cover. The Executive purchase a separate insurance policy to provide a basic level of insurance cover to unnamed helpers at County events. The Executive also insure named specialised County equipment and have policies to cover major event cancellation.

Structure, governance and management

The Trustees who served during the year were:

Mr C P J Field	(Resigned 14 September 2017)
Mrs R Hammond	
Mrs I Orford	(Resigned 3 April 2017)
Miss Z Chartres	
Mr S Mitchison	
Mr R Mourton	
Ms C Neville	
Mr S Dawson	
Mr J Clarke	(Resigned 10 January 2018)
Mr M Priest	
Mr G Cheesmur	
Mr R Strange	
Mrs F Trimming	
Mr D Hopper	
Mr R Sawyer	(Appointed 3 April 2017)

The County's governing documents are those of The Scout Association (TSA). TSA has a Royal Charter and so West Sussex County Scout Council (WSCSC) is a linked charitable trust registered with the Charity Commission. The Royal Charter gives authority to the Bye Laws of the Association and The Policy, Organisation and Rules of The Scout Association. The Scout Association is the representative body of the World Organisation of Scout Movements in the United Kingdom. The County is a trust established under rules common to all Scout Associations.

Charity Trustees are either elected by the members of WSCSC, nominated by the County Commissioner or appointed by the Regional Commissioner. Trustees are otherwise known as members of the County Executive Committee. Elections and nominations occur at the Annual General Meeting of the charity which must be held within six months of the County financial year end. The County Commissioner usually serves a fixed term appointment of five years. The remaining Trustees do not serve a fixed term appointment but instead are re-elected or re-nominated each year. Individuals may be co-opted as Trustees by the County Executive Committee at any time.

WEST SUSSEX COUNTY SCOUT COUNCIL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2018

The Trustees met on six occasions from April 2017 to March 2018 to consider and approve matters relating to the administration and financial management of WSCSC. The trustees also participated in two online voting polls during the year at the request of the County Chairman. The quorum was exceeded at all meetings and online voting polls. The Annual General Meeting of the District Scout Council, to which all members of WSCSC are invited, was held on 14 September 2017. The Minutes of the AGM were reviewed by the County Executive at the September meeting and are available for inspection by all attendees at the AGM 2018 or by request to the County Secretary.

The County has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss. These include two signatories for all payments and comprehensive insurance policies to ensure that insurable risks are covered.

The trustees' report was approved by the Board of Trustees.

.....
Mr S Mitchison
Trustee
Dated:

WEST SUSSEX COUNTY SCOUT COUNCIL

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2018

The Trustees are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that year.

In preparing these accounts, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

WEST SUSSEX COUNTY SCOUT COUNCIL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF WEST SUSSEX COUNTY SCOUT COUNCIL

I report to the Trustees on my examination of the financial statements of West Sussex County Scout Council (the Charity) for the year ended 31 March 2018.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the Charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Alec Burgess ACA

Keymer Haslam & Co
4 - 6 Church Road
Burgess Hill
West Sussex
RH15 9AE

Dated:

WEST SUSSEX COUNTY SCOUT COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2018

	Notes	2018 £	2017 £
<u>Income and endowments from:</u>			
Donations and legacies	3	944	5,000
Charitable activities	4	18,323	165,733
Investments	5	2,296	2,882
Membership subscriptions	6	139,890	127,871
		<hr/>	<hr/>
Total income		161,453	301,486
		<hr/>	<hr/>
<u>Expenditure on:</u>			
Charitable activities	7	196,819	343,667
		<hr/>	<hr/>
Net gains/(losses) on investments	12	7,090	21,423
		<hr/>	<hr/>
Net movement in funds		(28,276)	(20,758)
		<hr/>	<hr/>
Fund balances at 1 April 2017		271,025	291,783
		<hr/>	<hr/>
Fund balances at 31 March 2018		242,749	271,025
		<hr/> <hr/>	<hr/> <hr/>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities. There are no restricted funds.

WEST SUSSEX COUNTY SCOUT COUNCIL

BALANCE SHEET

AS AT 31 MARCH 2018

	Notes	2018		2017	
		£	£	£	£
Fixed assets					
Tangible assets	13		-		7,191
Investments	14		136,036		178,945
			<u>136,036</u>		<u>186,136</u>
Current assets					
Stocks		2,554		1,790	
Debtors	15	34,409		7,950	
Cash at bank and in hand		139,810		161,796	
		<u>176,773</u>		<u>171,536</u>	
Creditors: amounts falling due within one year	16	<u>(70,060)</u>		<u>(86,647)</u>	
Net current assets			106,713		84,889
Total assets less current liabilities			<u>242,749</u>		<u>271,025</u>
Income funds					
<u>Unrestricted funds</u>					
Designated funds	17	10,666		12,747	
General unrestricted funds	17	232,083		258,278	
		<u>242,749</u>		<u>271,025</u>	
			<u>242,749</u>		<u>271,025</u>

The accounts were approved by the Trustees on

.....
Mrs R Hammond
Trustee

.....
Mr D Hopper
Trustee

WEST SUSSEX COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2018

1 Accounting policies

Charity information

West Sussex County Scout Council is a registered with the Charities Commission, as a charitable Trust linked with The Scout Association.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's [governing document], the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention, modified to include the revaluation of certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. There are no restricted funds.

1.4 Incoming resources

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the preconditions for use have been met

All incoming resources are included in the SOFA in full when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

As the Council acts as an agent for Headquarters in the collection of members' subscriptions, these monies are not the property of the Council. They are shown for information purposes only.

WEST SUSSEX COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2018

1 Accounting policies (Continued)

1.5 Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs 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 the resources.

Management and administration costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

All purchases of equipment over £5,000 are capitalised and written off over their expected useful lives. All other equipment is written off in the year of acquisition.

Catering equipment Over 3 years straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in income/(expenditure) for the year, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately, unless the relevant asset is carried in at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

1.8 Stocks

Stocks are stated at the lower of cost and net realisable value.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

WEST SUSSEX COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2018

1 Accounting policies

(Continued)

1.10 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.12 Fund accounting

General funds are unrestricted funds, which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes, or funds, which have been raised for a particular purpose. The aim and use of each designated fund is set out in the notes to the financial statements.

Investment income and gains are allocated to the appropriate fund.

WEST SUSSEX COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2018

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	2018	2017
	£	£
Donations and gifts	944	5,000
	<u>944</u>	<u>5,000</u>

The income from donations and legacies in the current period is in connection with designated funds for the Think Family Programme. The sums for the comparative period was all unrestricted.

4 Charitable activities

	2018	2017
	£	£
County Events and Activities	17,920	165,651
Sales of badges	(97)	82
Other income	500	-
	<u>18,323</u>	<u>165,733</u>

5 Investments

	2018	2017
	£	£
Income from listed investments	1,994	2,300
Interest receivable	302	582
	<u>2,296</u>	<u>2,882</u>

WEST SUSSEX COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2018

6 Other income

	2018	2017
	£	£
Membership subscriptions	382,366	358,696
Remitted to headquarters	(242,476)	(230,825)
	<u>139,890</u>	<u>127,871</u>

7 Charitable activities

	2018	2017
	£	£
Staff costs	7,804	9,165
Depreciation and impairment	4,516	3,752
County team expenses	14,880	14,220
Insurance	2,976	5,133
Award presentations	1,769	1,322
Leader training expenses	17,507	16,657
Activity expenses	27,722	173,025
County office expenses	8,464	7,839
Sundry expenses	3,500	13,515
Purchase of equipment	-	1,776
	<u>89,138</u>	<u>246,404</u>
Grant funding of activities (see note 8)	84,565	72,409
Share of governance costs (see note 9)	23,116	24,854
	<u>196,819</u>	<u>343,667</u>

8 Grants payable

	2018	2017
	£	£
International grants	24,000	24,300
Grants re leader recruitment (via Scout Headquarters)	37,284	43,310
Grants to scout groups	21,200	2,200
Grants - Hardship fund	350	200
Grants - Think family fund	1,731	2,399
	<u>84,565</u>	<u>72,409</u>

These represent small grants given to Scout Groups to assist with development programmes or immediate needs.

WEST SUSSEX COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2018

9 Support costs	Support costs	Governance costs	2018	2017	Basis of allocation
	£	£	£	£	
Staff costs	-	7,804	7,804	9,165	Governance
Legal and professional	-	984	984	984	Governance
County Team expenses	-	4,960	4,960	4,739	Governance
AGM & meeting exp's	-	904	904	2,127	Governance
County office expenses	-	8,464	8,464	7,839	Governance
	-	23,116	23,116	24,854	
Analysed between					
Charitable activities	-	23,116	23,116	24,854	

10 Trustees

No trustee received any remuneration in respect of their office as a trustee. Trustees received reasonable re-imbusement for expenses incurred in connection with their roles, and several trustees hold other appointments within the County for which they receive reimbursement of expenses incurred in that office.

11 Employees

Number of employees

The average monthly number employees during the year was:

	2018 Number	2017 Number
County office staff	2	2

Employment costs

	2018 £	2017 £
Wages and salaries	15,544	18,246
Other pension costs	64	84
	15,608	18,330

There were no employees whose annual remuneration was £60,000 or more.

WEST SUSSEX COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2018

12 Net gains/(losses) on investments

	2018 £	2017 £
Revaluation of investments	3,139	21,423
(Gain)/loss on sale of investments	3,951	-
	<u>7,090</u>	<u>21,423</u>

13 Tangible fixed assets

	Catering equipment £
Cost	
At 1 April 2017	10,943
Disposals	(10,943)
	<u> </u>
Depreciation and impairment	
At 1 April 2017	3,752
Eliminated in respect of disposals	(3,752)
	<u> </u>
Carrying amount	
At 31 March 2018	-
	<u> </u>
At 31 March 2017	<u>7,191</u>

14 Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 April 2017	178,945
Valuation changes	3,139
Disposals	(46,049)
	<u> </u>
At 31 March 2018	136,035
	<u> </u>
Carrying amount	
At 31 March 2018	136,035
	<u> </u>
At 31 March 2017	<u>178,945</u>

WEST SUSSEX COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2018

15 Debtors

	2018 £	2017 £
Amounts falling due within one year:		
Other debtors	9,982	7,700
Prepayments and accrued income	24,427	250
	<u>34,409</u>	<u>7,950</u>

16 Creditors: amounts falling due within one year

	2018 £	2017 £
Other creditors	70,060	86,647
	<u>70,060</u>	<u>86,647</u>

17 Funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2017 £	Movement in funds		Balance at 31 March 2018 £
		Incoming resources £	Resources expended £	
Designated Funds:				
Hardship Fund	5,934	-	(350)	5,584
Think Family Fund	6,813	-	(1,731)	5,082
	<u>12,747</u>	<u>-</u>	<u>(2,081)</u>	<u>10,666</u>
General Unrestricted Funds	258,278	168,543	(194,738)	232,083
	<u>271,025</u>	<u>168,543</u>	<u>(196,819)</u>	<u>242,749</u>

The Hardship Fund is designated to support people in financial difficulty.

The Think Family Fund is part of the Think Family Programme.

WEST SUSSEX COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2018

18 Analysis of net assets between funds

	Total £
Fund balances at 31 March 2018 are represented by:	
Investments	136,036
Current assets/(liabilities)	106,713
	<hr/>
	242,749
	<hr/> <hr/>

Designated Funds are all held in current assets/(liabilities).

19 Related party transactions

There were no disclosable related party transactions during the year (2017 - none).