



Annual Administrative Report and Audited Financial Statement



General Assembly

17th July 2014



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Message from the Chief Scout



Dear General Assembly Member,

It is a pleasure to write this introduction after having been elected in office for over a year.

In my opinion a lot has been achieved in these last twelve months and SAM is currently on track to meet its self-imposed objectives. This was possible due to the contribution of all involved.

Targets achieved during 2013/2014:

- 1) Enacting of a new P.O.R.
- 2) Setting up of NSYC
- 3) Obtaining sanctioning of works at Ghajn Tuffieha campsite by MEPA after 11 years
- 4) Setting up of a Uniform Committee
- 5) Securing a comprehensive insurance for **all** SAM members covering a wider range of activities
- 6) Study on SAM's solar farming potential
- 7) Launching of the IHQ re-development exercise
- 8) Reduction in number of deadweight committees

Targets **to be** achieved:

- a) Extending voting rights within the General Assembly
- b) Having SAM's contribution finally approved by WOSM after 12 years
- c) Initiating MQRIC recognition process of SAM's adult training scheme
- d) Implimentation of solar farming exercise
- e) Setting up of Scouts Limited and Scout Foundation
- f) Obtaining full ownership of Scout Keeper

A word of thanks goes out to all those that have served SAM in a capacity or other and who, due to a multitude of reasons, have tendered their resignation during this period.

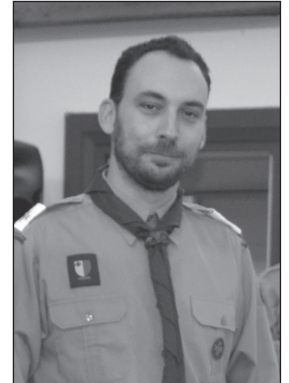
A special appreciation goes to Mark A. Pizzuto who shall be presenting his last financial report in his capacity of Commissioner of Finance.

A heartfelt good luck goes out to all SAM members who have accepted to assume new responsibilities such as that of Group Scout Leader.

Finally a thumbs up goes to all Groups for ensuring their high level of scouting on a daily basis.

Grazzi

Arthur Azzopardi
Chief Scout



Arthur Azzopardi
Chief Scout

'A National Scout Council generating new Concepts for the Association'



Anthony Abela Medici
Hon General Secretary

“The Scout Association of Malta is on the right path towards this aim.”

Dear colleagues in scouting,

The General Assembly of the 13th of May 2013 drew to a close the chairmanship of Mr Kenneth DeMartino as Chief Scout. The election of the new Chief Scout held on the 22nd and 24th June 2013 brought about the election of Dr Arthur Azzopardi as the new Chief Scout for the years 2013 to 2017.

At the first National Scout Council presided by him held on the 4th July 2013 the Chief Scout announced his new appointments, including that of the Deputy Chief Scout, Chairman of the Policy Committee, Chairman of the Awards Sub-Committee, and Honorary Secretary. At this Council meeting I had the shortest re-appointment as Chairman of the Awards Sub-Committee, a position I had held for 4 years. In less than an hour later I was appointed as Honorary Secretary, a position which mandated my resignation from all other appointments. I had never imagined when I joined the Scout Association in the early 1990s as Secretary, and later as Chairman of the Dingli Scout Council that I would find myself as Secretary for the whole Association and I hoped that the person nominating me to this post knew what he was doing.

However, I promised then and maintain my promise now to do my job in all honesty and to the best of my ability and resources for the best interests of the Association. The Chief Scout directed that all non-uniformed members elected to the National Scout Council should strive to attend the training courses organized by the Training Department to give the right signals to the Association in general. To this aim, I embarked on the courses and have completed the Food Handling Course, the First Aid Certification, the Getting Started, Pathfinder and Basic Course and hope to complete the Advanced Course in October 2014 to obtain the Woodbadge Certification. This has been a challenge considering that I am the oldest person ever to obtain the Basic Course Certification so far.

The National Scout Council immediately embarked on new ventures, the Solar Audit for secure sites under the jurisdiction or owned by the Scout Association of Malta, discussions on forming a limited liability company to take over all financial aspects of the Association and thereby protecting the assets of Association as a whole, and the formation of a Foundation of the Association which can take over the Training division and open the way for European Funding to facilitate and improve the training and make available funds for major restructuring of the training of all sections of scouting in Malta. These were and still are very ambitious projects. Call for a Solar Audit Expression of Interest were issued and one applicant was selected to carry this project forward. Meetings with the Educational Authorities were undertaken to obtain non-formal educational status for the Association.

The National Scout Council met five times in 2013, four of which since the election of the new Chief Scout in June 2013. George Cassar was co-opted to the National Scout Council in August 2013. Dr Kevin Camilleri, International Commissioner, contested the European Scout Region Committee elections in August 2013 and was not elected to this post by only a very few votes. Yet even this has been a milestone in the annals of the Association. On the 5th September 2013, Mr Joseph Borg was appointed as Deputy Chief Commissioner by the Chief Commissioner and he took his rightful place on the National Scout Council. In October 2013 Mr Martin Azzopardi resigned as Deputy Chief Scout and as a National Scout Council member leaving another vacancy on the NSC.

At the General Assembly held on the 7th December 2013 important changes to the Constitution were approved by the Assembly members. The new Constitution now governs the whole Association and gives judicial representation of the whole Association solely to the Chief Commissioner and the Honorary Secretary, as per requirements of the Voluntary Organisations Act, of which the Scout Association of Malta is a full member. The motion at the May 2013 General Assembly that gave the right of vote to all registered leaders was incorporated in Article XVI of the Constitution. At this Assembly there was a proposal by the Hamrun Group that all Auxiliaries should have a vote and there was general agreement amongst all members that this would be incorporated in the next phase of Constitutional changes which need to be considered to place the Scout Association in line with WOSM directives. The issue that Proxy voting may not reflect the wishes of the Registered voter authorising his proxy was brought up and this was considered valid with the Honorary Secretary being directed by the Assembly to raise it at the Policy Committee.



The General Assembly also voted in favour of setting up a limited liability company and a Scout Foundation in principle to facilitate the working and expansion of the Scout Association of Malta's capabilities. The General Assembly then resolved itself into several workshops at which the question as to whether the Chief Scout and the Chief Commissioner should both be appointed by the Assembly was raised. The consensus was that there would be one elected body namely the National Scout Council with an election for the Chief Scout and for the members. The Chief Scout along with the National Scout Council would then nominate the Chief Commissioner and once approved, he in turn appoints his Executive. This again was referred to the Policy Committee for deliberation and for possible implementation at the next phase of Constitutional changes. The question of setting up a National Youth Scout Council with representation at the National Scout Council received also general approval. All of these changes are of fundamental importance to the development of the Scout Association of Malta in this 21st Century.

The Scout Association of Malta is on the right path towards this aim. But all these projects and all these changes require the dedication of all its members. The combined effort of all Leaders in the Association is the only sure way to achieve the success that all of us wish for and long for. May God protect and prosper our Association in years to come for the common good of all Scouts, young and old, active and retired.

Yours in Scouting

A handwritten signature in black ink, appearing to read 'Tony Abela Medici', written over a horizontal line.

Tony Abela Medici
Honorary Secretary

The Chief Commissioner's Report



Leslie Bonnici
Chief Commissioner

Dear Assembly Members,

When one mentions “non-formal education in Malta” s/he opens up a spectrum of opinions debatable on many levels regarding what non-formal education means. Browsing through the website of the “National Commission for Further and Higher Education Malta” one finds a section that lists all the organisations/companies/individuals that offer some form of non-formal education to Maltese youth amongst which is The Scout Association of Malta. The list is extensive and covers a number of different activities – it makes interesting reading as at a glance one can see who/what are the activities that are competing with the type of non-formal education offered by our Association.

What exactly is understood by “non-formal education” through **The Purpose of Scouting?** The purpose of the Scout Movement is to contribute to 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. This is achieved through **The Scout Method**. Scouting uses a Method which is young people in partnership with adults: enjoying what they are doing; learning by doing; participating in varied and progressive activities; making choices for themselves; taking responsibility for their own actions; working in small groups such as the Patrol and Six; taking increasing responsibility for others; taking part in outdoor activities; sharing in prayer and worship; making and living out their Promise. The mission of Scouting is to contribute to the education of young people, through a values system based on the Scout Promise and Law, to help build a better world where people are self-fulfilled as individuals and play a constructive role in society. This is achieved by: involving them throughout their formative years in a **non-formal educational** process; using a specific method that makes each individual the principal agent of his or her development as a self-reliant, supportive, responsible and committed person and assisting them to establish a values system based upon spiritual, social and personal principles as expressed in the Promise and Law.

The reality is that education is a lifelong process that enables the continuous development of a person’s capabilities as an individual as well as a member of society. Non-formal education is an educational activity that is not structured and takes place outside the formal system, is voluntary and is mostly active.

Unfortunately youth work within the structured educational system has received quite a lot of bad press recently due to the lack of apparent compliance with the Teachers Code of Ethics & Practice by individuals and whose actions became front-page news. Disregarding the “wow” factor and sensationalism of the press, unfortunately teachers across the board could soon be under the microscope and with them all types of youth workers (voluntary included) across the wide spectrum of youth services.

Only last month, the CEO of Agenzija Żgħażaġh was quoted by a prominent daily newspaper as saying that no law existed to cover youth workers – *“With informal education, the limits are a bit blurred. Ethics are never straightforward. In fact, we speak of conscience. Workers must have the knowledge to recognise their limits; this comes with the responsibility of having to obtain a warrant.”*

To a certain extent, The Scout Association of Malta is well ahead as our training system already ensures that our leaders undergo specific training and have to obtain certain knowledge prior to becoming fully-fledged leaders. The Association also has an Appointment system and a Warrant system in place. It has been so for a long number of years and periodically requirements are updated, however the core requisite for the attainment of both have never changed – attending courses organised by the Training Department at Association level, supervised work amongst our youth membership at Group level and receiving the Warrant after a specific amount of time spent working with our youths as an Appointed Leader.

It has been announced that The National Commission for Further & Higher Education along with The Directorate for Quality Standards in Education are about to embark on revising the rules and regulations for entities holding the “Certificate for Informal Education”. After this, the time for dilettantism will have to end.

For the past four years, the Association has been advising leaders within the Groups about how to carry out the work we do amongst our young people. Resistance to improve the methods of training and upgrading of our product will work against us individually and eventually as an Association in the long run. We are the largest youth organisation locally and worldwide; being affiliated to WOSM gives us access to policies created by forward-looking individuals who collectively have helped make



Scouts worldwide the forerunners in youth non-formal education.

The case of the supply teacher is still fresh in all our minds. The questions that were raised by the media, the authorities and even by various individual parents are far-reaching and may have consequences in the way we operate in the near future.

We have tried to create our safe-guards being fully aware of the potential of such a disaster. Our Policy Organisation & Rules has always existed, however with the latest update that was finalised at the end of 2013 and presented at the beginning of 2014, these are embedded even deeper into the updated P.O.R.

The P.O.R. took twenty months to complete. It has been on Scoutkeeper for a number of months now since last January. Although lengthy, the P.O.R. gives the Scouter a guideline on how to operate within the Scout Group and amongst our young members – all leaders should ensure that they are familiar with its contents.

The highlights of 2013:

- Complete revision of P.O.R.
- The national strategy for the Association was launched
- A legal team set up to study the Group's property (leased/owned) to update information held about the Groups' property to ensure that all was in order in a bid to safeguard the property held by the Groups.
- Launched refresher courses for all leaders of the Association aimed especially at leaders who had obtained the Woodbadge a number of years ago
- Launched the Beaver Leaders' Handbook
- Launched the new Venture and Rover programmes
- Launch of the Association website together with new web addresses
- Ghajn Tuffieha had received full approval from MEPA and was in line with its contract with Lands Department. Had refurbished both barracks to provide valuable indoor accommodation for the Scout Groups wishing to camp there. Maintenance and upkeep on-going and demand on the rise.
- Founders' Day was organised in a different manner for the first time. Being an evening of reflection it was decided to organise a different type of event. A number of Groups attended and although not organised in the traditional manner, those who attended enjoyed a unifying experience all round.
- The European Scout Region held RoverNet and VentureNet in Malta at the Coastline Hotel. The meeting was held at The Coastline Hotel in May and concurrently, ESR Development Group as well as the European Steering Committee Core Group also met, staying at Mount St Joseph.
- Participation in Crocus Project by a number of Scout Groups
- Attendance at ESR Symposium in Dublin followed by the ESR Conference in Berlin in August
- A number of Rovers participated once again at Agora – it is hoped that these individuals will assist the Association when required
- The Association initiated a study to revamp the Association's insurance – be it for the fixed assets of the Association (including the Groups' assets) and personal accident for all its' members.
- Central District Cub Camp organised
- Two groups celebrated their centenary and one group its 50th anniversary

In closing, I would like to offer my heart-felt gratitude towards all our leaders (new or experienced, National and Group level) for the sterling work carried out amongst our young members; for the time that they have dedicated; for the fun they helped to spread. Your dedication and commitment has helped ensure another year of legalised mischief for all the members of our large Scouting family.

Leslie Bonnici

Chief Commissioner

16th May 2014

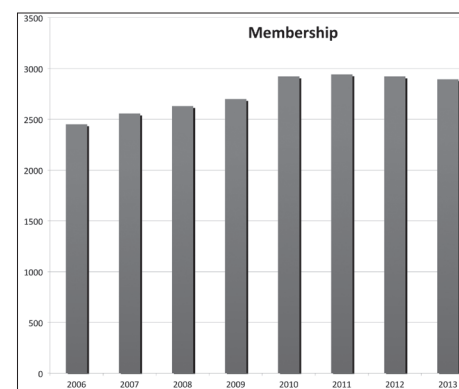
The Scout Association Budget Income and Expenditure statements for the year ended 31 December 2014

	Floriana	Ghajn Tuffieha
	€	€
Income		
Group registrations	20000	-
Scout shop operations	6300	-
Other Sales of procured items	10000	-
Scouting activities	5000	-
Donations and contributions (Hire of IHQ hall)	5000	-
Training courses income	10000	-
International meetings and conferences	5000	-
Cark park income - IHQ	18000	-
Local investment income	1200	-
Bank interest - net of tax at source	500	150
Campsite	-	70000
	<u>81000</u>	<u>70150</u>
Expenditure		
Administrative expense	1500	2500
Affiliation and licensing fees	2600	-
National scouting activities	3500	-
Training courses and activities expenditure "Scarves, badges and handbooks"	8000	-
"Scarves, badges and handbooks"	10000	-
Cleaning and maintenance	1500	2500
Encroachment fees	245	-
Legal fees	1000	-
Branding & other expenses	4000	-
Insurances	5000	-
"Printing, postage and stationery"	2500	-
Telecommunications	1000	600
Travelling and hospitality expenses	8000	-
Water and electricity	2000	6000
VAT	3240	4900
High Ropes Expenses	-	500
Hire of Skips	-	2000
Transport and Fuel	-	500
Campsite Lease	-	18000
	<u>54085</u>	<u>37500</u>
Operating Surplus before depreciation charges	26915	32650
Depreciation for the year	-6000	-16000
Surplus for the year	<u>20915</u>	<u>16650</u>
Capital Expenditure	-20000	-20000
Retained Reserve	<u>915</u>	<u>-3350</u>

CENSUS 1st January 2014

	2006	2007	2008	2009	2010	2011	2012	2013
Attard	46	66	81	96	105	96	89	94
B'Kara	34	44	64	75	81	83	83	75
Dingli	60	66	68	66	89	77	87	103
Hamrun	57	63	72	88	95	83	80	30
Lyceum	18	21	19	14	11	10	11	21
Qormi	30	62	51	62	46	47	43	61
Rabat	54	55	56	69	91	88	104	30
Siggiewi	45	49	57	63	67	65	79	102
St. Aloysuis	113	104	99	104	130	131	142	68
St. Augustine	41	35	37	34	31	42	41	93
St. Venera	46	53	43	46	60	67	67	58
Valletta	7	0	1	0	0	0	0	58
Zebbug	51	51	62	67	90	85	85	0
CENTRAL	602	669	710	784	896	874	911	89
Victoria	101	114	120	118	117	121	114	129
Xaghra	0	0	60	72	77	80	64	65
GOZO	101	114	180	190	194	201	178	194
Gzira	41	28	23	24	30	31	32	32
Iklin	34	36	53	63	61	54	46	49
Mellieha	82	78	30	46	36	36	36	47
Mosta	129	131	149	146	156	161	162	183
Msida	59	67	74	56	66	48	53	51
Naxxar	58	58	51	52	73	70	54	66
Pembroke	48	51	48	46	44	44	42	40
San Anton	70	92	118	112	116	108	108	91
San Gwann	103	103	75	81	108	107	85	26
Sliema	125	119	102	99	114	107	127	114
St. Julians	43	50	55	54	72	72	65	67
St. Michael	80	80	63	62	91	100	100	98
Stella Maris	59	70	56	56	64	68	70	94
Qawra	60	30	42	47	63	53	38	42
NORTH	991	993	939	944	1094	1059	1018	1000
B'Bugia	110	107	105	99	93	87	84	85
Cospicua	105	102	96	97	95	88	154	146
Fgura	102	162	140	129	144	147	111	110
Marsa	84	76	78	71	59	83	97	100
Paola	17	13	12	12	0	8	8	23
Qrendi	53	26	38	34	29	27	27	7
Tarxien	70	80	81	82	74	74	62	77
Xghajra	35	40	46	50	46	46	38	36
Zabbar	22	32	53	39	50	51	53	46
Zejtun	60	77	70	87	77	85	86	90
Zurrieq	98	66	82	81	96	112	94	98
SOUTH	756	781	801	781	763	808	814	818
TOTAL	2450	2557	2630	2699	2921	2942	2921	2894

■ Membership



Treasurer's Report

Financial statements for the years ended 31 December 2013



Mark A Pizzuto
Hon Treasurer

The Association's financial records have been adequately kept in a proper order and the resulting financial statements are in agreement with the accounting records as presented.

Having said this, the financial statements of the Association do give a true and fair view of the financial position of the Association as at the 31st December, 2013 and of the resulting surplus, for the financial year thus ended.

Nonetheless, this is due to appropriate financial housekeeping and the result of much effort on the part of the various IHQ staff responsible for the particular Units and Departments. Their support and dedication has been much appreciated and we here thank them for all their efforts and commitment.

The Association is constantly growing in recognition by IHQ providing for a number of relationships both locally and internationally. This is only possible with the support of all and sundry at IHQ and the members of the different Scout Groups. But all this comes at a cost.

Moreover, without its members there would be no Association. Therefore, given our devotion to Scouting and ensuring maximum use of the Association's resources, all Council members together with the Executive, do their utmost to represent all stakeholders adequately and effectively and ensure that our priorities mirror those of our membership.

I also take this opportunity of once again thanking all the past, present and future contributors and helpers of the Scout Association of Malta and hope that our requests for all kind of assistance, both financial and tangible, will always be answered.

A handwritten signature in black ink, appearing to read 'Mark A. Pizzuto'. The signature is stylized and fluid.

Mark A. Pizzuto
Hon. Treasurer and Commissioner for Finance

Auditor's Report



Report of the statutory auditors on the financial statements

To the General Assembly of the Scout Association of Malta

As statutory auditors, we have audited the financial statements for the year ended 31st December 2013 shown on pages 14 to 21 which are in agreement with the accounting records kept by the Scout Association of Malta.

The financial statements are the responsibility of the Scout Council. Our responsibility is to express our opinion on these financial statements based on our audit. We confirm that we met the legal requirements concerning professional qualification and independence.

Our audit was conducted in accordance with international standards on auditing which require that an audit is planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatements. We have examined on a test basis, evidence supporting the amounts and disclosures in the reports. We have also assessed the accounting principles used, significant estimates made and the overall financial presentation. We believe that our audit provides a reasonable basis for our opinion.

These financial statements include the income and expenditure and assets and liabilities of Island Headquarters and Ghajn Tuffieha camping complex managed by Island Headquarters. All individual scout groups have reported their financials for the year 2013. This report is limited to the activities of Island Headquarters and Ghajn Tuffieha complex. The financials of all scout groups have not been subject to scrutiny by us and a separate accountant's report has been issued on their activities.

In our opinion, and on the basis of the information and explanations given to us, the financial statements fairly present the state of affairs of the Association as at 31 December 2013 and the results for the year ended on that date and comply with Maltese legislation and the statute of the Scout Association of Malta.

Mr. Peter V. Degiorgio

Peter Degiorgio & Associates

Certified Public Accountants

“Anutruf”,

Triq Tal - Hriereb,

Msida

May 2014

The Scout Association of Malta
Budget Income and Expenditure statements for the year ended 31 December 2013

Income statement

	Note	2013 €	2012 €
Income			
Group registrations		19,796	22,227
Scout shop sales		8,368	10,236
Donations and contributions		6,380	5,355
Scouting Activities		7,695	34,669
Car park - IHQ		25,536	17,254
Investment income		1,759	1,730
		<u>69,534</u>	<u>91,471</u>
Expenditure			
Affiliation and licences fees		2,609	5,741
Scouting activities and expenses		49,949	47,293
		<u>52,558</u>	<u>53,034</u>
Operating Surplus before depreciation charges		16,976	38,437
Depreciation for the year		6,359	5,033
Surplus for the year		<u>10,617</u>	<u>33,404</u>
Taxation	3	-	-
Surplus for the year after taxation		<u>10,617</u>	<u>33,404</u>



Statement of financial position

	Notes	2013 €	2012 €
Fixed assets			
Tangible assets	4	129,501	95,760
Financial assets	5	26,356	25,492
		<u>155,857</u>	<u>121,252</u>
Current assets			
Stocks	6	26,961	20,482
Debtors	7	38,519	18,573
Cash at bank and in hand		69,890	111,639
		<u>135,370</u>	<u>150,694</u>
Total assets		<u>291,227</u>	<u>271,946</u>
FUNDS AND LIABILITIES			
Funds			
Accumulated fund	8	232,328	221,711
Ghajn Tuffieha general fund	9	51,958	40,132
Other funds	10	3,174	3,174
		<u>287,460</u>	<u>265,017</u>
Current liabilities			
Creditors	11	3,767	6,929
Total funds and liabilities	-	<u>291,227</u>	<u>271,946</u>

Leslie Bonnici
 Chief Commissioner
 May 2013

Mark A. Pizzuto
 Honorary Treasurer

Cash flow statement

	2013	2012
	€	€
Operating activities		
Cash generated from operating activities	3,793	50,315
Investing activities		
Purchase of tangible fixed assets	(56,504)	(11,835)
Movement in fair value of quoted investments	-	-
Financial assets	(864)	(5)
Financing activities		
Increase in funds	<u>11,826</u>	<u>16,320</u>
Increase in cash and cash equivalents	<u>(41,749)</u>	<u>54,795</u>
Balance at 1 January	111,639	56,844
Balance at 31 December	<u>69,890</u>	<u>111,639</u>
Reconciliation of operating profit to cash generated by operating activities.		
Operating profit	10,617	33,404
Depreciation	22,763	16,174
Movement in working capital:		
Stocks	(6,479)	4,019
Trade and other receivables	(19,946)	2,493
Trade and other payables	(3,162)	(5,775)
Cash generated from operating activities	<u>3,793</u>	<u>50,315</u>



Notes to the financial statements

1. Basis of preparation

The Scout Association of Malta is a non profit making organisation which is committed to further the ideals of Scouting in line with those as traditionally established and as developed by the World Organisation of the Scout Movement.

The Association operates in Malta from its premises at Congreve-Bernard Memorial Hall, E.S. Tonna Square, Floriana FRN1480.

2. Principal accounting policies

These financial statements are prepared on the historical cost convention and have been drawn up on a consistent basis from year to year. These policies are set out below.

Cash and bank balances

Cash and bank balances include funds placed with financial institutions on a short term basis and which can be withdrawn on demand. Bank overdrafts, if any, are disclosed with current liabilities.

Financial assets

Financial assets mainly comprise Government Stocks and other securities in foreign currencies. Such assets are held on a long term basis as income generating assets and are stated in these financial statements at fair value. Movements in fair value are taken to the Accumulated fund account.

Foreign currencies

Amounts in foreign currencies are translated to Euros at the rate of exchange prevailing at the balance sheet date. Differences on exchange arising on conversion, if any, are disclosed as movements in the reserve fund.

Tangible assets

Tangible assets comprise improvement to premises, office equipment, furniture and fittings and camping and other accessories. These are initially stated at cost taking into account any subsequent depreciation at the balance sheet date. The depreciation rates used for this purpose vary between 10% to 25%.

Stocks

Stocks mainly comprise medals, badges and publications which are stated at cost and after taking into account adequate provisions in order to reduce the value of stocks to their net realisable value.

3. Taxation

No provision for taxation has been made in these financial statements in view of an exemption from income tax in terms of article 12 of the Income Tax Act, Cap. 123.

4. Tangible assets

	Improve- ments to premises €	Furniture and fittings €	Camp- ing and catering €	Office equip- ment €	Total €
COST					
Balance at 1 January 2013	54,387	41,427	5,227	12,145	113,186
Additions	700	260	-	4,918	5,878
Balance at 31 December 2013	<u>55,087</u>	<u>41,427</u>	<u>5,227</u>	<u>17,063</u>	<u>119,064</u>
DEPRECIATION					
Balance at 1 January 2013	35,252	26,368	4,689	8,193	74,502
Charge for the year	2,462	520	1,878	1,499	6,359
Balance at 31 December 2013	<u>37,714</u>	<u>26,888</u>	<u>6,567</u>	<u>9,692</u>	<u>80,861</u>
Net book value					
At 31 December 2013	<u>17,373</u>	<u>14,799</u>	<u>(1,340)</u>	<u>7,371</u>	<u>38,203</u>
At 31 December 2012	<u>19,135</u>	<u>15,059</u>	<u>538</u>	<u>3,952</u>	<u>38,684</u>

4.1 . Tangible assets - Ghajn Tuffieha

	Improve- ments to premises €	Furniture and fittings €	Camp- ing and catering €	High Ropes €	Total €
COST					
Balance at 1 January 2013	17,983	3,903	17,312	47,196	86,394
Additions	29,324	19,961	1,341	-	50,626
Balance at 31 December 2012	<u>47,307</u>	<u>23,864</u>	<u>18,653</u>	<u>47,196</u>	<u>137,020</u>
DEPRECIATION					
Balance at 1 January 2013	4,091	1,004	8,759	15,464	29,318
Charge for the year	4,576	2,349	4,190	5,289	16,404
Balance at 31 December 2013	<u>8,667</u>	<u>3,353</u>	<u>12,949</u>	<u>20,753</u>	<u>45,722</u>
Net book value					
At 31 December 2013	<u>38,640</u>	<u>20,511</u>	<u>5,704</u>	<u>26,443</u>	<u>91,298</u>
At 31 December 2012	<u>13,892</u>	<u>2,899</u>	<u>8,553</u>	<u>31,732</u>	<u>57,076</u>



5. Financial assets

	2013	2012
	€	€
Local Government Stocks (cost eur 9,632)	11,816	12,936
Malta Government stocks (cost eur 9,899)	12,777	10,793
Investment account in foreign currency (GBP 1,470)	1,763	1,763
	<u>25,492</u>	<u>25,487</u>

Financial assets are stated at fair value. The movement in fair value is reflected in the statement of affairs in the accumulated fund.

6. Stocks

	2013	2012
	€	€
<i>Stocks comprise:</i>		
Centenary clothing	10,637	10,637
Commemorative medals	1,609	1,611
Awards medals	4,247	6,519
Badges and other items	17,017	7,870
Beaver certificates	249	249
Scout books	4,993	4,172
Cub scout hand book	846	2,061
	<u>39,598</u>	<u>33,119</u>
Fair value provision	(12,637)	(12,637)
	<u>26,961</u>	<u>20,482</u>

A number of stock items which were given away or became obsolete during the course of the years have now been written off against the stock provision created specifically for that purpose.

7. Debtors

	2013	2012
	€	€
Scout shop sales	8,357	8,357
Ghajn Tuffieha lease prepaid.	7,431	7,431
Other debtors and prepayments	5,625	3,860
Mellieha scout Group	22,563	2,563
Less: provision for uncollectible debts	(5,457)	(3,638)
	<u>38,519</u>	<u>18,573</u>

The Scout Association of Malta
 Financial statements for the year ended 31 December 2013

8. Accumulated fund	2013	2012
	€	€
Balance at the beginning of the year	221,711	188,307
(Deficit)/surplus for the year	10,617	33,404
Balance at the end of the year	<u>232,328</u>	<u>221,711</u>

9. Ghajn Tuffieha Fund	2013	2012
	€	€
Balance at 1 January	40,132	23,812
Net surplus current year	11,826	16,320
Balance at the end of the year	<u>51,958</u>	<u>40,132</u>

The Ghajn Tuffieha Fund represents the overall excess of income over expenditure over the years. Its main object being to fund various capital projects which are underway this year and others which are planned in the future. The cost of current projects amounts to approximately eur 60,000. Funding will also be attained from a number of grants which have been requested for these specific projects.

10. Other funds	2013	2012
	€	€
Overseas travel fund	2,388	2,388
Scout in need fund	786	786
	<u>3,174</u>	<u>3,174</u>

11. Creditors	2013	2012
	€	€
Creditors	-	1,217
Accrued expenses	2,335	4,280
Trust fund re closed scout groups	1,432	1,432
	<u>3,767</u>	<u>6,929</u>



12. Commitments

i: The Association had acquired from the Government of Malta a plot of land at Ghajn Tuffieha on temporary emphyteusis for a period of 49 years in terms of which it is committed to incur development costs of not less than eur 116,469. An annual ground rent is payable, reviewable every 5 years by an increase of 10% per annum at the end of each five year period.

ii: The Scout Shop is being managed in such a way that the Association receives a fixed contribution incorporating a percentage of the shop's annual sales.

13. Contingent liability

The Scout Association has received notification from the VAT Department to pay arrears in relation to Eco contributions incurred by the Scout Shop. The Association has already written to the Department stating why it is not liable for this amount and as such no provision for these amounts has been made in these financial statements.

Detailed income and expenditure account

	Note	2013	2012
		€	€
Income			
Group registrations		19,796	22,227
Scout shop sales		8,368	10,236
Grants		-	7,115
Training courses income		7,695	14,866
International activities	2	-	12,688
Car park income - IHQ		25,536	17,254
Donations and contributions		6,380	5,355
Local investment income		1,111	1,183
Foreign investment income		-	5
Bank interest - net of tax at source		648	542
		<u>69,534</u>	<u>91,471</u>
Expenditure			
Administrative expense		1,381	548
Affiliation and licensing fees	3	2,609	5,741
National scouting activities		2,171	645
International activities	2	4,840	-
Training courses and activities expenditure	1	7,231	16,774
Scarves, badges and handbooks		9,053	6,260
Cleaning and maintenance		800	1,097
Encroachment fees		241	241
Legal fees		-	1,000
Branding & other expenses		5,967	3,431
Insurances		3,832	2,755
Printing, postage and stationery		484	2,512
Provision for reduction in value of stock items		-	2,000
Telecommunications		1,074	293
International travelling and hospitality expenses	1	11,427	8,260
Water and electricity		1,448	1,477
		<u>52,558</u>	<u>53,034</u>
Operating Surplus before depreciation charges		16,976	38,437
Depreciation for the year		6,359	5,033
Surplus for the year		<u>10,617</u>	<u>33,404</u>

Note 1: Includes travelling on WSB events.

Note 2: Relates to 2012 costs paid in 2013.

Note 3: Amount for 2012 relates to a 2 year charge

Note 4: Ghajn Tuffieha activities shown separate.



Ghajn Tuffieha Camp site - Activities

	2013	2012
	€	€
Income		
Ghajn Tuffieha income	69,729	59,277
Interest receivable	103	102
	<u>69,832</u>	<u>59,379</u>
Expenditure		
Ghajn Tuffieha Campsite Lease	16,352	14,861
Maintenance and running expenses	2,563	5,884
High ropes expenses	315	116
Consumables and cleaning expenses	4,561	1,903
Hire of skips	3,055	1,959
Telecommunications	572	566
Transport and fuel	503	729
Water & Electricity	5 13,681	5,900
	<u>41,602</u>	<u>31,918</u>
Operating Surplus before depreciation charges	28,230	27,461
Depreciation for the year		
Improvements to premises	4,576	1,644
Furniture and fittings	2,349	353
Camping and catering equipment	4,190	3,855
High Ropes	5,289	5,289
	<u>11,826</u>	<u>16,320</u>

(to Ghajn Tuffieha Fund - page 20)

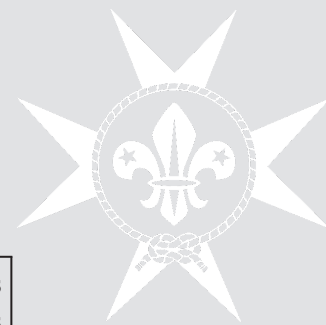
Note 5: Increase in costs due to settlement of disputed bills re previous years.

Scout Groups Consolidation Accounts

The Scout Association of Malta

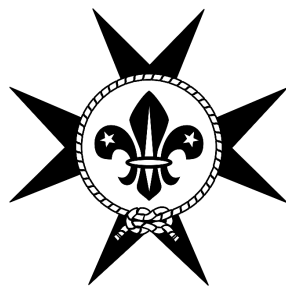
Scout Groups – Financial Statements For the year ended 31 December 2013

Schedule I	
STATEMENT OF AFFAIRS As at 31 December 2013	Groups Totals
	€
Assets	
Fixed Assets (Long Term)	
Property (HQ, Campsite & Other)	237,000
Improvements to Premises	113,440
Furniture & Fittings	64,205
Equipment (Camping & Other)	203,800
Malta Government Stocks	12,000
Other Investments	765
<i>Total Fixed Assets</i>	631,210
Current Assets	
Cash in Hand	37,197
Current / Savings / Fixed Term Bank Accounts	419,110
Inventory Stock	98,384
Debtors (Monies due from third parties)	3,392
Prepaid Expenses	-
<i>Total Current Assets</i>	558,083
Total Assets	1,189,293
Liabilities	
Creditors (Amounts due to third parties)	27,316
Accrued Expenses	-
Other Liabilities	-
Total Liabilities	12,160
Total Assets over Liabilities	1,161,977
Financed By	
Accumulated Fund	480,440
Other Funds - note I	665,637
Surplus/(Deficit) for the year	15,900
Retained Reserves	1,161,977
Note I: Other funds represent the difference between reported accumulated funds and total assets.	



Schedule 2	
INCOME & EXPENDITURE	Groups Totals
For the year ended 31 December 2013	
	€
Income	
Group Membership Subscriptions	78,405.71
Sectional Subscriptions	6,731.70
Sectional Activities Income	66,558.38
Camp Income	105,007.39
Fundraising Activities	119,162.56
Donations & Contributions	28,310.54
Interest on savings accounts	2,810.75
Interest on fixed deposit accounts	891.19
Interest/Dividends on other investments	510.00
Sundry Income	21,707.35
Sale of Stock (e.g. Group T-Shirts)	18,210.52
Tuck-Shop	6,589.14
Supporters Association	3,054.51
Other Services (e.g. Band, Hire of Campsite)	22,017.39
Other Income	67,270.47
<i>Total Income</i>	547,237.60
Expenditure	
Group Subscription to Association (Census)	20,193.00
Group Activity Expenses	45,414.16
Sectional Activity Expenses	54,878.07
Camp Expenses	68,304.40
Training Expenses	5,097.72
Fundraising Expenses	43,434.21
Rent/Lease for use of Premises	18,967.23
Property Repairs and Maintenance	32,590.60
Equipment Repairs and Maintenance	25,319.35
Water & Electricity	21,292.78
Insurance - Property & Other	3,854.06
Internet Subscription	1,869.53
Website Expenses	656.91
Postages & Telecomm	3,574.93
Stationery and printing	5,531.92
Advertising	-
Bank Charges	1,854.79
Sundry Expenses	117,375.71
Depreciation Charge	61,127.95
<i>Total Expenditure</i>	531,337.31
Total Income over Expenditure	15,900.29





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