

Charity Registration No. 302063

**TENDRING DISTRICT SCOUT COUNCIL**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**tc** accounts · tax · legal · financial planning

92 Station Road  
Clacton on Sea  
Essex  
CO15 1SG

# TENDRING DISTRICT SCOUT COUNCIL

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**TENDRING DISTRICT SCOUT COUNCIL**

**LEGAL AND ADMINISTRATIVE INFORMATION**

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**Trustees**

P Perry  
L Mayo  
A Harper  
R Titchmarsh  
M Sell  
M Badger  
J Newton  
R Vowles  
N Baker  
J Talbot  
M Medler  
C Duce

(Appointed 29 May 2020)

**Charity number**

302063

**Principal address**

28 Park Way  
Clacton on Sea  
Essex  
CO15 1BJ

**Independent examiner**

TC Group  
92 Station Road  
Clacton on Sea  
Essex  
CO15 1SG

## TENDRING DISTRICT SCOUT COUNCIL

### TRUSTEE'S REPORT

**FOR THE YEAR ENDED 31 MARCH 2021**

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The trustees present their report and financial statements for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements 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)" (as amended for accounting periods commencing from 1 January 2016)

#### **Objectives and activities**

##### **Tendring District Scout council's objectives are :**

To advance the mental and physical welfare of young people by promoting a scheme of awards and personal development.

##### **The main activities in relation to these objects are :**

Duke of Edinburgh and Queen's Scout awards scheme, design of personal development plans and a programme of youth orientated events and activities.

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

## TENDRING DISTRICT SCOUT COUNCIL

### TRUSTEE'S REPORT (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2021*

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#### **Achievements and performance**

I'm pleased to report that, despite ongoing challenges with the coronavirus pandemic, it has been another good year for Tendring District Scouts. Whilst our activities and fundraising efforts have been paused face-to-face for the vast majority of the year, we have been working hard to ensure that the District can bounce back quickly post-pandemic.

In lieu of our Annual Awards Evening, I was privileged to send out almost 500 years worth of long service awards to volunteers across the District, along with wood badge certificates for successful completion of training.

The coronavirus pandemic has brought many challenges to our charity over the past few years, and we have experienced similar hardships to our third sector friends. Despite a ban on face-to-face Scouting, however, we have continued to provide the best experience possible for young people in Tendring. The vast majority of Groups within our District have still been able to provide online sessions via platforms such as Zoom, ensuring that our ethos of providing skills for life is still delivered.

The District's Senior Management Team has seen a restructure, with important new roles added into the listing. Under our new strategy, we now have specific roles for the most important areas of what we would like to achieve - namely volunteer development and ensuring an excellent volunteer experience. We have also recruited a new District Youth Commissioner, who oversees the full inclusion and embodiment of young people in the decision making of the District charity. The team is working very closely together to ensure that our new strategy is just as relevant for the post-pandemic world we now face ourselves in, and we remain optimistic for the future.

The governance structure of our charity is sound and the leadership we have has the combined experience necessary to lead us to success; we remain in an excellent position to provide skills for life for young people moving forward.

The year ahead looks promising. We are looking to strengthen our financial position, develop the experience our volunteers receive, and ultimately grow the charity as a result. We are firm believers in success breeding success. The way to start this off is with happy and valued volunteers, which we will continue to support in the years to come.

#### **Financial review**

The total unrestricted reserves at 31 March 2020 amounted to £388,485. This is maintained to cover any unforeseeable expenses such as repairs to the district headquarters.

No funds are in deficit.

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.

In the next year, the District Scout Centre will once again be a priority for Tendring Scouts, as we move ever closer to being able to welcome young people into the building. This will allow us to develop and grow further sections, offer yet more adventurous activities and fulfill our commitment to fun, challenge and adventure in our corner of Essex.

#### **Structure, governance and management**

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**TENDRING DISTRICT SCOUT COUNCIL**

**TRUSTEE'S REPORT (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2021**

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**Type of governing document**

Constitution of the Scout Association was adopted on 6 June 2003.

**Charity Constitution**

Association consisting of over 1000 members.

**Trustee selection methods**

Trustees are appointed or reappointed annually at the Annual General Meeting held in June.

The trustees who served during the year and up to the date of signature of the financial statements were:

P Perry

L Mayo

A Harper

R Titchmarsh

M Sell

M Badger

J Newton

R Vowles

(Appointed 29 May 2020)

N Baker

J Talbot

M Medler

C Duce

The trustee's report was approved by the Board of Trustees.

.....

**M Sell**

Trustee

Dated: .....

**TENDRING DISTRICT SCOUT COUNCIL**

**INDEPENDENT EXAMINER'S REPORT**

**TO THE TRUSTEES OF TENDRING DISTRICT SCOUT COUNCIL**

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I report to the trustees on my examination of the financial statements of Tendring District Scout Council (the charity) for the year ended 31 March 2021.

**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.

Mr Alan Brown FCA  
TC Group

92 Station Road  
Clacton on Sea  
Essex  
CO15 1SG

Dated: .....

TENDRING DISTRICT SCOUT COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds 2021 £	Total 2020 £
<b>Income from:</b>			
Donations and legacies	3	98,970	36,514
Charitable activities	4	2,000	2,000
Other trading activities	5	4,372	41,066
<b>Total income</b>		<u>105,342</u>	<u>79,580</u>
<b>Expenditure on:</b>			
Raising funds	6	150	731
Charitable activities	7	36,337	53,400
Other	10	-	481
<b>Total resources expended</b>		<u>36,487</u>	<u>54,612</u>
<b>Net income for the year/ Net movement in funds</b>		68,855	24,968
Fund balances at 1 April 2020		319,630	294,662
<b>Fund balances at 31 March 2021</b>		<u><u>388,485</u></u>	<u><u>319,630</u></u>

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

All income and expenditure derive from continuing activities.

TENDRING DISTRICT SCOUT COUNCIL

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
<b>Fixed assets</b>					
Tangible assets	11		394,348		411,802
<b>Current assets</b>					
Stocks	12	6,888		6,117	
Debtors	13	1,751		1,424	
Cash at bank and in hand		69,887		27,077	
		<u>78,526</u>		<u>34,618</u>	
<b>Creditors: amounts falling due within one year</b>	15	(12,900)		(22,800)	
Net current assets			65,626		11,818
<b>Total assets less current liabilities</b>			<u>459,974</u>		<u>423,620</u>
<b>Creditors: amounts falling due after more than one year</b>	16		(71,489)		(103,990)
<b>Net assets</b>			<u>388,485</u>		<u>319,630</u>
<b>Income funds</b>					
Unrestricted funds			388,485		319,630
			<u>388,485</u>		<u>319,630</u>

The financial statements were approved by the Trustees on .....

.....  
M Sell  
Trustee

## TENDRING DISTRICT SCOUT COUNCIL

### NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

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#### 1 Accounting policies

##### Charity information

Tendring District Scout Council is a charity, meeting the definition of a public benefit entity under FRS102.

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, 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 charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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 £.

##### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has the financial support of The Scout Association and private benefactors 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. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

##### 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.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

TENDRING DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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**1 Accounting policies**

**(Continued)**

**1.5 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.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	3% straight line
Fixtures and fittings	25% reducing balance
Equipment	25% reducing balance
Motor vehicles	25% reducing balance

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.

**1.6 Stocks**

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

**1.7 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.

**TENDRING DISTRICT SCOUT COUNCIL**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2021**

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**1 Accounting policies**

**(Continued)**

**1.8 Government Grants**

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

Accrual model

Under the accrual model:

- Grants are classified as relating to either revenue or assets;
- Grants relating to revenue are recognised in income on a systematic basis over the periods in which the related costs are recognised;
- Grants which are compensation for past expenses or losses, or where there are no future associated costs, are recognised in income in the period they become receivable;
- Grants are recognised over the periods in which the expenses are recognised to which those grants relate.
- Grants relating to an asset are recognised in income systematically over the asset's expected useful life. If part of such a grant is deferred it is recognised as deferred income rather than being deducted from the asset's carrying amount.

**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.

TENDRING DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

**3 Donations and legacies**

	<b>Unrestricted funds</b>	Total
	<b>2021</b>	2020
	£	£
Donations and gifts	18,026	20,281
Membership fees	569	10,062
Covid grant income	79,672	-
Other	703	6,171
	<u>          </u>	<u>          </u>

**4 Charitable activities**

	<b>Unrestricted funds</b>	Unrestricted funds
	<b>2021</b>	2020
	£	£
Sales within charitable activities	2,000	2,000
	<u>          </u>	<u>          </u>

**5 Other trading activities**

	<b>Unrestricted funds</b>	Total
	<b>2021</b>	2020
	£	£
Fundraising events	3,382	10,474
Shop income	990	30,592
	<u>          </u>	<u>          </u>
Other trading activities	4,372	41,066
	<u>          </u>	<u>          </u>

TENDRING DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

6 Raising funds

	Unrestricted funds	Total
	2021	2020
	£	£
Staging fundraising events	150	731
	<u>150</u>	<u>731</u>
	<u><u>150</u></u>	<u><u>731</u></u>

7 Charitable activities

	Shop	Charitable activities	Total	Total
	2021	2021	2021	2020
	£	£	£	£
Depreciation and impairment	2,004	15,450	17,454	17,455
Opening stock	6,118	-	6,118	6,915
Purchases	567	-	567	8,626
Closing stock	(6,888)	-	(6,888)	(6,117)
Rent	7,500	175	7,675	7,675
Rates and water	157	192	349	3,051
Light and heat	1,835	2,889	4,724	3,140
Repairs and maintenance	-	489	489	4,968
Insurance	435	1,602	2,037	1,804
Motor vehicle expenses	-	458	458	-
Telephone	117	-	117	547
Accountancy fees	-	960	960	960
Trustees expenses reimbursed	400	-	400	473
Sundry expenses	-	20	20	572
Loan interest	-	1,857	1,857	3,331
	<u>12,245</u>	<u>24,092</u>	<u>36,337</u>	<u>53,400</u>
	<u><u>12,245</u></u>	<u><u>24,092</u></u>	<u><u>36,337</u></u>	<u><u>53,400</u></u>

TENDRING DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

**8 Trustees**

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

**9 Employees**

There were no employees during the year.

**10 Other**

	<b>Unrestricted funds</b>	<b>Total</b>
	<b>2021</b>	<b>2020</b>
		£
Net loss on disposal of tangible fixed assets	-	481
	-	481
	<u>          </u>	<u>          </u>

**11 Tangible fixed assets**

	<b>Freehold land and buildings</b>	<b>Fixtures and fittings</b>	<b>Equipment</b>	<b>Motor vehicles</b>	<b>Total</b>
	£	£	£	£	£
<b>Cost</b>					
At 1 April 2020	526,218	738	2,305	7,995	537,256
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
At 31 March 2021	526,218	738	2,305	7,995	537,256
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Depreciation and impairment</b>					
At 1 April 2020	120,428	734	2,298	3,998	127,458
Depreciation charged in the year	15,450	-	-	-	15,450
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
At 31 March 2021	135,878	734	2,298	3,998	142,908
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Carrying amount</b>					
At 31 March 2021	390,340	4	7	3,997	394,348
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
At 31 March 2020	405,790	6	10	5,996	411,802
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

TENDRING DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

**12 Stocks**

	<b>2021</b>	<b>2020</b>
	£	£
Stock	6,888	6,117
	<u>6,888</u>	<u>6,117</u>

**13 Debtors**

	<b>2021</b>	<b>2020</b>
	£	£
<b>Amounts falling due within one year:</b>		
Trade debtors	168	517
Prepayments and accrued income	1,583	907
	<u>1,751</u>	<u>1,424</u>
	<u>1,751</u>	<u>1,424</u>

**14 Loans and overdrafts**

	<b>2021</b>	<b>2020</b>
	£	£
Bank loans	79,489	119,890
	<u>79,489</u>	<u>119,890</u>
Payable within one year	8,000	15,900
Payable after one year	71,489	103,990
	<u>79,489</u>	<u>103,990</u>
	<u>79,489</u>	<u>103,990</u>

**15 Creditors: amounts falling due within one year**

	<b>2021</b>	<b>2020</b>
	£	£
	<b>Notes</b>	
Bank loans	<b>14</b>	15,900
Accruals and deferred income		6,900
		<u>22,800</u>
		<u>22,800</u>

**16 Creditors: amounts falling due after more than one year**

	<b>2021</b>	<b>2020</b>
	£	£
	<b>Notes</b>	
Bank loans	<b>14</b>	103,990
		<u>103,990</u>
		<u>103,990</u>

**TENDRING DISTRICT SCOUT COUNCIL**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

***FOR THE YEAR ENDED 31 MARCH 2021***

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**17 Related party transactions**

There were no disclosable related party transactions during the year (2020 - none).