

Charity Registration No. 302063

**TENDRING DISTRICT SCOUT COUNCIL**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**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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<b>Trustees</b>	P Perry L Mayo A Harper R Titchmarsh M Sell J Talbot M Medler K Szabo M Badger	(Appointed 15 March 2023)
<b>Charity number</b>	302063	
<b>Principal address</b>	28 Park Way Clacton on Sea Essex CO15 1BJ	
<b>Independent examiner</b>	TC Group 92 Station Road Clacton on Sea Essex CO15 1SG	

## TENDRING DISTRICT SCOUT COUNCIL

### TRUSTEE'S REPORT

**FOR THE YEAR ENDED 31 MARCH 2023**

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The trustees present their report and financial statements for the year ended 31 March 2023.

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 deed of assignment, 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 King'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 2023*

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#### **Achievements and performance**

I'm pleased to report that it has been a great year for Tendring District Scouts. All sections have taken part in some fantastic district events and it has been incredible to see the young people and volunteers across the District in action.

We start the new year with a new District Development Plan, focusing on four main areas: Teamwork, Programme, People and Visibility. I am really excited to implement this plan over the coming months.

As well as our annual Adult volunteer awards evening, we will be introducing an award event for young people who have achieved their Chief Scout Awards. This give us the opportunity to celebrate the successes of our adult volunteers, and our young people.

The District continues to grow, with an additional 71 young people on our Census this year. This is all thanks to the amazing volunteers we have in the District who are delivering a fun, exciting and challenging programme to the young people to achieve their full potential and to gain skills for life.

The Scouts are Transforming the Volunteer experience in 2023/2024 to make volunteering with Scouts easier and more fun, so that we can attract and retain more volunteers, resulting in more young people gaining Skills for Life. We want to make sure our volunteers feel valued for everything that they do, provide a warmer welcome for everyone, deliver a more engaging learning experience and to simplify how we volunteer together. This will all be supported by easy to use digital tools.

The District's Senior Leadership Team has been restructured to reflect these changes to become team based, with new roles for Volunteer Development, Support and Programme team leads. We have also recruited a District Explorer Scout Commissioner who will also oversee the 18-24 year olds to ensure that young people are fully involved in the decision making of the District.

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 have strengthened our financial position considerably over the past year which is going to help us to 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.

I am privileged to be the lead volunteer for the District and would not be able to do it without the help and the support of the teams around me - thank you for your continued dedication, drive and determination.

#### **Financial review**

The total unrestricted reserves at 31 March 2023 amounted to £479,279. 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.

## TENDRING DISTRICT SCOUT COUNCIL

### TRUSTEE'S REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2023**

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In the next year, the District Scout Centre will once again be a priority for Tendring Scouts, now that the Centre is fully operational. 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**

##### **Type of governing document**

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

##### **Charity Constitution**

Association consisting of over 800 members.

##### **Trustee selection methods**

Trustees are elected, co-opted or nominated 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

J Talbot

M Medler

K Szabo

(Appointed 15 March 2023)

J Newton

(Resigned 15 December 2022)

M Badger

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

#### **M Sell**

Trustee

Dated: 23 June 2023

## 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 2023.

#### **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 Jamie Williams FCCA  
TC Group

92 Station Road  
Clacton on Sea  
Essex  
CO15 1SG

Dated: 23 June 2023

TENDRING DISTRICT SCOUT COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

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		Unrestricted funds 2023 £	Total 2022 £
	Notes		
<b><u>Income and endowments from:</u></b>			
Donations and legacies	3	42,338	65,223
Charitable activities	4	2,000	2,000
Other trading activities	5	51,527	21,847
Other income	6	13,930	-
		<hr/>	<hr/>
<b>Total income</b>		109,795	89,070
		<hr/>	<hr/>
<b><u>Expenditure on:</u></b>			
Charitable activities	7	56,099	52,032
		<hr/>	<hr/>
<b>Net income for the year/ Net movement in funds</b>		53,696	37,038
Fund balances at 1 April 2022		425,523	388,485
		<hr/>	<hr/>
<b>Fund balances at 31 March 2023</b>		479,219	425,523
		<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.

TENDRING DISTRICT SCOUT COUNCIL

BALANCE SHEET

AS AT 31 MARCH 2023

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	Notes	2023 £	£	2022 £	£
<b>Fixed assets</b>					
Tangible assets	10		359,447		376,896
<b>Current assets</b>					
Stocks	11	9,041		8,765	
Debtors	12	2,594		2,066	
Cash at bank and in hand		109,157		40,756	
		120,792		51,587	
<b>Creditors: amounts falling due within one year</b>	13	(1,020)		(2,960)	
Net current assets			119,772		48,627
<b>Total assets less current liabilities</b>			479,219		425,523
<b>Income funds</b>					
Unrestricted funds			479,219		425,523
			479,219		425,523

The financial statements were approved by the Trustees on 23 June 2023

M Sell  
Trustee

## TENDRING DISTRICT SCOUT COUNCIL

### NOTES TO THE FINANCIAL STATEMENTS

#### FOR THE YEAR ENDED 31 MARCH 2023

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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 2023**

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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 2023

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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 2023

**3 Donations and legacies**

	<b>Unrestricted funds</b>	Total
	<b>2023</b>	2022
	£	£
Donations and gifts	33,195	28,991
Membership fees	4,393	4,487
Covid grant income	-	28,225
Other	4,750	3,520
	<u>          </u>	<u>          </u>

**4 Charitable activities**

	<b>Unrestricted funds</b>	Unrestricted funds
	<b>2023</b>	2022
	£	£
Sales within charitable activities	2,000	2,000
	<u>          </u>	<u>          </u>

**5 Other trading activities**

	<b>Unrestricted funds</b>	Total
	<b>2023</b>	2022
	£	£
Fundraising events	3,827	2,447
Shop income	47,700	19,400
	<u>          </u>	<u>          </u>
Other trading activities	51,527	21,847
	<u>          </u>	<u>          </u>

TENDRING DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

6 Other income

	Unrestricted funds	Total
	2023	2022
	£	£
Other income	13,930	-
	<u>13,930</u>	<u>-</u>

7 Charitable activities

	Shop	Charitable activities	Total	Total
	2023	2023	2023	2022
	£	£	£	£
Depreciation and impairment	2,000	15,449	17,449	17,452
Opening stock	8,763	-	8,763	6,889
Purchases	9,945	-	9,945	1,922
Closing stock	(9,041)	-	(9,041)	(8,765)
Rent	7,500	175	7,675	7,675
Rates and water	877	980	1,857	1,009
Light and heat	192	5,618	5,810	4,888
Cleaning, repairs and maintenance	865	6,560	7,425	14,310
Insurance	436	2,098	2,534	2,666
Motor vehicle expenses	-	1,908	1,908	1,208
Telephone	110	-	110	80
Accountancy fees	-	1,020	1,020	1,020
Sundry expenses	194	450	644	203
Loan interest	-	-	-	1,475
	<u>21,841</u>	<u>34,258</u>	<u>56,099</u>	<u>52,032</u>
	<u>21,841</u>	<u>34,258</u>	<u>56,099</u>	<u>52,032</u>

8 Trustees

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

TENDRING DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

**9 Employees**

There were no employees during the year.

**10 Tangible fixed assets**

	Freehold land and buildings	Fixtures and fittings	Equipment	Motor vehicles	Total
	£	£	£	£	£
<b>Cost</b>					
At 1 April 2022	526,218	738	2,305	7,995	537,256
At 31 March 2023	526,218	738	2,305	7,995	537,256
<b>Depreciation and impairment</b>					
At 1 April 2022	151,328	735	2,300	5,997	160,360
Depreciation charged in the year	15,449	1	1	1,998	17,449
At 31 March 2023	166,777	736	2,301	7,995	177,809
<b>Carrying amount</b>					
At 31 March 2023	359,441	2	4	-	359,447
At 31 March 2022	374,890	3	5	1,998	376,896

**11 Stocks**

	2023	2022
	£	£
Stock	9,041	8,765

**12 Debtors**

	2023	2022
	£	£
<b>Amounts falling due within one year:</b>		
Trade debtors	355	338
Prepayments and accrued income	2,239	1,728
	2,594	2,066

TENDRING DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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

	<b>2023</b>	<b>2022</b>
	£	£
Accruals and deferred income	1,020	2,960
	<u>          </u>	<u>          </u>

**14 Related party transactions**

There were no disclosable related party transactions during the year (2022 - none).