

Charity Registration No. 302063

TENDRING DISTRICT SCOUT COUNCIL
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

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

Trustees	L Mayo A Harper M Sell J Talbot K Szabo M Badger A Benson B Emery	(Appointed 19 June 2023) (Appointed 19 June 2023)
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 2024

The trustees present their report and financial statements for the year ended 31 March 2024.

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 2024

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.

Over the past year we started to implement our new District Development Plan, focusing on four main areas: Teamwork, Programme, People and Visibility.

We held our first young person award day, celebrating their Chief Scout Award achievements followed by and Adult volunteer awards evening. It was a fantastic day celebrating the successes of Scouting in our District.

In June we held our annual Pier to Pier Sponsored walk, with over £8,000 being raised towards scouting activities around the District.

The District continues to grow, with an additional 44 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 2024/2025 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 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 2024 amounted to £536,116. 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, 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.

TENDRING DISTRICT SCOUT COUNCIL

TRUSTEE'S REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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	(Resigned 19 June 2023)
L Mayo	
A Harper	
R Titchmarsh	(Resigned 19 June 2023)
M Sell	
J Talbot	
M Medler	(Resigned 19 June 2023)
K Szabo	
M Badger	
A Benson	(Appointed 19 June 2023)
B Emery	(Appointed 19 June 2023)

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

M Sell

Trustee

Dated: 7 June 2024

TENDRING DISTRICT SCOUT COUNCIL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF TENDRING DISTRICT SCOUT COUNCIL

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 2024.

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: 7 June 2024

TENDRING DISTRICT SCOUT COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Total 2023 £
<u>Income and endowments from:</u>			
Donations and legacies	3	46,902	42,338
Charitable activities	4	6,000	2,000
Other trading activities	5	64,715	51,527
Other income	6	560	13,930
Total income		118,177	109,795
<u>Expenditure on:</u>			
Charitable activities	7	61,280	56,099
Net income for the year/ Net movement in funds		56,897	53,696
Fund balances at 1 April 2023		479,219	425,523
Fund balances at 31 March 2024		536,116	479,219

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 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	10		347,384		359,447
Current assets					
Stocks	11	8,410		9,041	
Debtors	12	2,075		2,594	
Cash at bank and in hand		193,374		109,157	
		<u>203,859</u>		<u>120,792</u>	
Creditors: amounts falling due within one year	13	<u>(15,127)</u>		<u>(1,020)</u>	
Net current assets			188,732		119,772
Total assets less current liabilities			<u>536,116</u>		<u>479,219</u>
Income funds					
Unrestricted funds			536,116		479,219
			<u>536,116</u>		<u>479,219</u>

The financial statements were approved by the Trustees on 7 June 2024

M Sell
Trustee

TENDRING DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

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 2024

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 2024

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 2024

3 Donations and legacies

	Unrestricted funds	Total
	2024	2023
	£	£
Donations and gifts	38,515	33,195
Membership fees	4,787	4,393
Other	3,600	4,750
	<u> </u>	<u> </u>

4 Charitable activities

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Sales within charitable activities	6,000	2,000
	<u> </u>	<u> </u>

5 Other trading activities

	Unrestricted funds	Total
	2024	2023
	£	£
Fundraising events	4,685	3,827
Shop income	60,030	47,700
	<u> </u>	<u> </u>
Other trading activities	64,715	51,527
	<u> </u>	<u> </u>

6 Other income

	Unrestricted funds	Total
	2024	2023
	£	£
Other income	560	13,930

TENDRING DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

6 Other income

(Continued)

7 Charitable activities

	Shop 2024 £	Charitable activities 2024 £	Total 2024 £	Total 2023 £
Depreciation and impairment	2	15,466	15,468	17,449
Opening stock	9,040	-	9,040	8,763
Purchases	9,491	-	9,491	9,945
Closing stock	(8,410)	-	(8,410)	(9,041)
Rent	7,500	715	8,215	7,675
Rates and water	482	440	922	1,857
Light and heat	877	5,621	6,498	5,810
Cleaning, repairs and maintenance	-	10,705	10,705	7,425
Insurance	427	2,436	2,863	2,534
Motor vehicle expenses	-	2,160	2,160	1,908
Telephone	(62)	462	400	110
Accountancy fees	-	1,092	1,092	1,020
Sundry expenses	66	2,770	2,836	644
	19,413	41,867	61,280	56,099
	19,413	41,867	61,280	56,099

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.

TENDRING DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

10 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Equipment	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 April 2023	526,218	738	2,305	7,995	537,256
Additions	3,405	-	-	-	3,405
At 31 March 2024	529,623	738	2,305	7,995	540,661
Depreciation and impairment					
At 1 April 2023	166,777	736	2,301	7,995	177,809
Depreciation charged in the year	15,466	1	1	-	15,468
At 31 March 2024	182,243	737	2,302	7,995	193,277
Carrying amount					
At 31 March 2024	347,380	1	3	-	347,384
At 31 March 2023	359,441	2	4	-	359,447

11 Stocks

	2024	2023
	£	£
Stock	8,410	9,041

12 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Trade debtors	282	355
Prepayments and accrued income	1,793	2,239
	2,075	2,594

TENDRING DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

13 Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	14,071	-
Accruals and deferred income	1,056	1,020
	<u>15,127</u>	<u>1,020</u>

14 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).