

TENDRING DISTRICT SCOUT COUNCIL
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025



92 Station Road
Clacton on Sea
Essex
CO15 1SG

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COMPANY INFORMATION

Trustees	L Mayo A Harper M Sell J Talbot M Badger A Benson
Charity number	302063
Independent examiner	TC Group 92 Station Road Clacton on Sea Essex CO15 1SG

TRUSTEE'S REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

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.

TRUSTEE'S REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance

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

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

Our amazing volunteers in the District are delivering a fun, exciting and challenging programmes to help the young people achieve their full potential, gain skills for life, and ultimately earn their top Chief Scout Awards.

In September we held our Young Person Award Day, celebrating their Chief Scout Award achievements. This was followed by an Adult volunteer awards evening. It was a fantastic day celebrating the successes of Scouting in our District.

In June 2024, our annual Pier to Pier Sponsored walk saw 161 young people walk with their sections or families, raising over £8,000 for scouting activities around the District.

Late 2024 saw the long awaited arrival of The Scouts new digital system. The system aims to transform the Volunteer experience, making volunteering with Scouts easier and more enjoyable. Our goal is to attract and retain more volunteers, ultimately leading to more young people gaining Skills for Life. This will ensure our volunteers feel valued for everything they do, provide a warmer welcome for everyone, deliver a more engaging learning experience and to simplify how we volunteer together.

The governance structure of our charity is sound, and the leadership possesses the combined experience necessary for continued success. We remain in an excellent position to provide Skills for Life for young people moving forward.

We have once again strengthened our financial position over the past year. This will help us enhance the experience our volunteers receive, and ultimately grow the charity. We firmly believe that success breeds success, and happy and valued volunteers is fundamental to this, which we will continue to support in the years to come.

I am privileged to be the lead volunteer for the District and couldn't 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 2025 amounted to £568,831. 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.

TRUSTEE'S REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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:

L Mayo

A Harper

M Sell

J Talbot

K Szabo

(Resigned 17 June 2024)

M Badger

A Benson

B Emery

(Resigned 17 June 2024)

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

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M Sell

Trustee

Dated:

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 2025.

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:

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £
Income and endowments from:					
Donations and legacies	3	43,316	661	43,977	52,902
Other trading activities	4	55,571	-	55,571	64,715
Investments	5	158	-	158	-
Other income	6	-	-	-	560
Total income		<u>99,045</u>	<u>661</u>	<u>99,706</u>	<u>118,177</u>
Expenditure on:					
Charitable activities	7	66,331	-	66,331	61,280
Total expenditure		<u>66,331</u>	<u>-</u>	<u>66,331</u>	<u>61,280</u>
Net income and movement in funds		<u>32,714</u>	<u>661</u>	<u>33,375</u>	<u>56,897</u>
Reconciliation of funds:					
Fund balances at 1 April 2024		<u>536,116</u>	<u>-</u>	<u>536,116</u>	<u>479,219</u>
Fund balances at 31 March 2025		<u>568,830</u>	<u>661</u>	<u>569,491</u>	<u>536,116</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	12		392,993		347,384
Current assets					
Stocks	13	8,551		8,410	
Debtors	14	3,003		2,075	
Cash at bank and in hand		177,520		193,374	
			189,074		203,859
Creditors: amounts falling due within one year	15	(12,576)		(15,127)	
Net current assets			176,498		188,732
Total assets less current liabilities			569,491		536,116
The funds of the charity					
Restricted income funds	16		661		-
Unrestricted funds	17		568,830		536,116
			569,491		536,116

The financial statements were approved by the trustees on

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M Sell
Trustee

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

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.

Restricted funds are subject to specific conditions by donors or grantors 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.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

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 the statement of financial activities.

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.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	35,155	661	35,816	38,515	-	38,515
Grants	2,317	-	2,317	6,000	-	6,000
Membership fees	2,844	-	2,844	4,787	-	4,787
Other	3,000	-	3,000	3,600	-	3,600
	<u>43,316</u>	<u>661</u>	<u>43,977</u>	<u>52,902</u>	<u>-</u>	<u>52,902</u>

4 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising events	7,562	4,685
Shop income	48,009	60,030
	<u>55,571</u>	<u>64,715</u>

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	158	-
	<u>158</u>	<u>-</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

6 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Other income	-	560

7 Charitable activities

	Shop 2025 £	Charitable activities 2025 £	Total 2025 £	Total 2024 £
Depreciation and impairment	668	17,068	17,736	15,468
Opening stock	8,411	-	8,411	9,040
Purchases	9,339	-	9,339	9,491
Closing stock	(8,551)	-	(8,551)	(8,410)
Rent	7,500	-	7,500	8,215
Rates and water	421	2,195	2,616	922
Light and heat	-	6,796	6,796	6,498
Cleaning, repairs and maintenance	-	8,403	8,403	10,705
Insurance	329	2,047	2,376	2,863
Motor vehicle expenses	-	2,976	2,976	2,160
Telephone	607	916	1,523	400
Accountancy fees	-	1,104	1,104	1,092
Sundry expenses	-	5,007	5,007	2,836
Loan interest	-	15	15	-
Software costs	-	1,080	1,080	-
	18,724	47,607	66,331	61,280
	18,724	47,607	66,331	61,280

8 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	17,737	15,468

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

9 Trustees

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

10 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Total	-	-

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

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

12 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Equipment £	Motor vehicles £	Total £
Cost					
At 1 April 2024	529,623	738	2,305	7,995	540,661
Additions	59,342	4,003	-	-	63,345
At 31 March 2025	588,965	4,741	2,305	7,995	604,006
Depreciation and impairment					
At 1 April 2024	182,243	736	2,302	7,995	193,276
Depreciation charged in the year	17,068	668	1	-	17,737
At 31 March 2025	199,311	1,404	2,303	7,995	211,013
Carrying amount					
At 31 March 2025	389,654	3,337	2	-	392,993
At 31 March 2024	347,380	1	3	-	347,384

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

13 Stocks

	2025	2024
	£	£
Stock	8,551	8,410
	<u>8,551</u>	<u>8,410</u>

14 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Trade debtors	415	282
Prepayments and accrued income	2,588	1,793
	<u>3,003</u>	<u>2,075</u>
	<u>3,003</u>	<u>2,075</u>

15 Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	11,496	14,071
Accruals and deferred income	1,080	1,056
	<u>12,576</u>	<u>15,127</u>
	<u>12,576</u>	<u>15,127</u>

16 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024	Incoming resources	At 31 March 2025
	£	£	£
Thorpe fund	-	661	661
	<u>-</u>	<u>661</u>	<u>661</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

17 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024	Incoming resources	Resources expended	At 31 March 2025
	£	£	£	£
General funds	536,116	99,045	(66,331)	568,830
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
General funds	479,219	118,177	(61,280)	536,116
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

18 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	2025	2025	2025
	£	£	£
At 31 March 2025:			
Tangible assets	392,993	-	392,993
Current assets/(liabilities)	175,837	661	176,498
	<u> </u>	<u> </u>	<u> </u>
	568,830	661	569,491
	<u> </u>	<u> </u>	<u> </u>
	Unrestricted funds	Restricted funds	Total
	2024	2024	2024
	£	£	£
At 31 March 2024:			
Tangible assets	347,384	-	347,384
Current assets/(liabilities)	188,732	-	188,732
	<u> </u>	<u> </u>	<u> </u>
	536,116	-	536,116
	<u> </u>	<u> </u>	<u> </u>

19 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).