



Charity number: 303461

TONBRIDGE DISTRICT SCOUTS

**DISTRICT EXECUTIVE COMMITTEES' REPORT AND UNAUDITED
FINANCIAL STATEMENTS**

FOR THE YEAR ENDED

31 DECEMBER 2021

TONBRIDGE DISTRICT SCOUT COUNCIL

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TONBRIDGE DISTRICT SCOUT COUNCIL

REFERENCE AND ADMINISTRATIVE INFORMATION

District Executive Committee

Phillip Jesson
Martin Thomson
Katie Pulley
Gareth Williams
Tom Chivers
Sheila Cole
Sue Yeomans
Amy Childs

District Chair
District Commissioner
District Secretary
District Treasurer

Youth Commissioner

Co-opted Committee Members

Bev Atkins

Registered Charity Number

303461

Scout Association Registration Number

12721

Principal Office

25 Framley Road
Tonbridge
TN10 4HS

Principal Bankers

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling, Kent

TONBRIDGE DISTRICT SCOUT COUNCIL

BALANCE SHEET - AS AT 31 DECEMBER 2021

The District Executive Committee present their report and the unaudited financial statements of the Tonbridge and District Scout Council for the year ended 31 December 2021. The information on page 1 forms part of this report.

The District Executive Committee confirm that the report and financial statements of the charity comply with the current statutory requirements, the requirements of the governing document, and the provisions of the "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)" (effective 1 January 2019 (Charities SORP (FRS 102))).

Structure, Governance and Management

The Tonbridge and District Scout Council's governing documents are those of the Scout Association. The Scout Association is incorporated by Royal Charter and is governed by the Scout Association's Policy, Organisation and Rules. Tonbridge & District Scout Council registered as a charity on 17 September 1963.

New District Executive members are recruited through the District website and through the wider scout network. Proposed members are then appointed at the following District AGM

Objectives and Activities

The objective of the charity is to promote 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.

In setting the objectives and activities the District Executive Committee have had due regard to the guidance issued by the Charity Commission on public benefit when reviewing the charity's objectives and planning for future.

Activities

In order to achieve these aims, the District provides both support intellectually and financially, to facilitate Scouting throughout the 9 groups and 6 Explorer Units around the Tonbridge District. The Charity also coordinates District, County and Nationwide events for the benefit of members.

Achievements and Performance

The Pandemic Continues...

The start of 2021 was difficult year for Scouting within Tonbridge, lockdowns returned, and we again moved to Online Scouting for the first portion of the year. Our leaders rallied around and continued to provide a programme for the young people however welcomed by many we still continued to see a drop in members throughout the first half of the year.

As a District we recovered the membership to 914 which was a small drop to the previous year. Where town groups thrived, we saw a major impact to the smaller village groups and ultimately the loss of the 9th Tonbridge (Capel) group and some Sections.

The volunteer landscape changed, and we saw a number of long-standing leaders step down due to family and key worker commitments and a new wave of leaders and helpers emerged, whilst they found their feet, we saw an impact to the numbers being accepted into sections and waiting lists again grew.

The majority of our District wide events including Operation Founder, St George's Parade and District Sports evening again were cancelled due to lockdowns, social distancing or concerns around local Covid spikes.

As lockdowns eased and the Scouting status 'Traffic Lights' changed from the restrictive red, through amber, yellow and finally green we saw sections and Groups begin to open up and the new cautious but enthusiastic normal emerged, active outdoor Scouting programmes were embraced bring relief to many.

Cart Wood

With the move to outdoor Scouting being the only face-to-face option for a period of time, we found the use of Cart Wood rocket see the majority of sections running evening, day and weekend events proving again what a great asset the purchase in 2018 was.

A tremendous amount of time has been invested into the upkeep and growth of the wood with over 2000 trees being planted, the addition of a wooden fort, increases in activities including Tomahawk throwing, Foot Golf and Cornhole...

We've had several Beaver colonies up to the wood to complete their 'Indian Braves' training throughout 2021 and beyond including Tomahawk throwing, 'True or Poo' trails, cooking and games! The leader & SAS Tomahawk days proved to be successful, and the sessions enabled a new wave of Tomahawk instructors join the team.

Duke of Edinburgh & Young Leaders

June & July saw our Bronze and Silver D of E teams get back to the footpaths & tents to successfully complete their awards. As with the previous year Cart Wood became the base for their practice hikes in preparation for their assessed expeditions in the Ashdown Forest.

With many of our DofE participants completing their Volunteering Section within Scouting and increasing numbers of 14-18yr olds helping with sections we had the return of our locally run Young Leader training scheme.

Jamboree Selection

After a mixed year of highs and lows it was great to end with a real positive and the opportunity to select our 6 lucky individuals to represent Tonbridge Scouts and the next world Scout Jamboree being held in South Korea in 2023.

The format this year swapped from a well-spaced weekend event into a long crammed packed day which worked surprising well! Activities started at Cart Wood followed by a trip to the Hop Farm for some escape room action and a finishing finally back at the District HQ in Tonbridge for more exercises and the wrap up.

The selection itself was as difficult as always, with everyone giving 110%! every candidate and their groups should be really proud of the young people and what they have achieved.

Financial Review

The accounts show a surplus for the year to 31 December 2021 of £1,406 (2020: surplus of £245). Income in the year was £29,863 (2020 : £31,513) and expenditure in year was £28,458 (2020 : £31,268). Income and expenditure has remained consistent with the prior year as activities continued to be affected and restricted by the COVID-19 pandemic.

Reserves

The Executive Committee aim to hold reserves of £10,000 which represent two years of core costs of circa £5,000 per annum. At the balance sheet date, free unrestricted reserves (defined as unrestricted funds excluding tangible fixed assets and designated funds) amounted to £41,558 (2020 : £40,061).

The charity had designated funds at the year end of £15,474 (2020 : £15,241) and this represents the bank and cash balances held by Explorer Units. The District has overall responsibility for the finance of the Explorer Scout Units, however, the District Executive Committee are not involved in the day to day running of the Units and therefore the bank balances are not available for general use by the District.

Going Concern Statement

The trustees of the Tonbridge & District Scout Council are satisfied that the charity is a 'going concern' as at 31 December 2021. Notwithstanding the significant uncertainties that resulted from the COVID-19 pandemic the trustees remain confident that the charity has sufficient finance and a prudent reserves policy that will ensure it can continue to

The trustees will however continue to adopt a prudent approach to the ongoing challenges faced to ensure that the spending of excess reserves is rigorously controlled to main the Districts objectives for Scouting.

District Executive Committees' responsibilities

The District Executive Committee are responsible for preparing the District Executive Committees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity Law requires the District Executive Committee to prepare financials statements for each financial year. Under that law the District Executive Committee must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and its surplus or deficit for the period. In preparing these financial statements, the District Executive Committee are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the charities SORP
- make judgements and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is appropriate to presume that the charity will continue in operation

The District Executive Committee are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the District Executive Committee on **6TH OCTOBER 2022** and signed on its behalf by:



Phillip Jesson
Chair



**Report to the trustees/
members of**

TONBRIDGE DISTRICT SCOUT COUNCIL

**On accounts for the year
ended**

31st December 2021

**Charity no
(if any)**

303461

Set out on pages

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/12/2021.

**Responsibilities and
basis of report**

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent
examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

Lisa Macgregor

Date:

30th Sept 2022

Name:

Lisa Macgregor (ACMA)

**Relevant professional
qualification(s) or body
(if any):**

Member of Chartered Institute of Management Accountants

Address:

4 Shakespeare St

Hove

BN3 5AG

TONBRIDGE DISTRICT SCOUT COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES - FOR THE YEAR ENDING 31 DECEMBER 2021

	Note	2021 Unrestricted Funds £	2021 Restricted Funds £	2021 Total Funds £	2020 Total Funds £
Income from:					
Donations and Grants	3	1,952		1,952	12,910
Charitable Activities	4	5,996		5,996	3,830
Other Trading Activities	5	20,400		20,400	14,667
Other Income				-	61
Investment	6	1,510	5	1,515	45
Total Income		29,858	5	29,863	31,513
Expenditure on:					
Raising Funds	7	9,043		9,043	6,556
Charitable Activities	8	19,415		19,415	24,712
Total Expenditure		28,458	-	28,458	31,268
Net Income / (expenditure) and net movement in funds:		1,400	5	1,406	245
Reconciliation of Funds:					
Total funds brought forward:		128,103	60,352	188,455	188,455
As Originally Stated					170,397
Prior Period Restatement					17,813
As Restated					188,210
Total Funds Carried Forward		129,503	60,357	189,861	188,455

TONBRIDGE DISTRICT SCOUT COUNCIL

BALANCE SHEET - AS AT 31 DECEMBER 2021

	Note	2021		2020	
		£	£	£	£
Fixed Assets					
Tangible Assets	12		71,317		72,801
Current Assets					
Stock	13	9,851		11,094	
Debtors and Prepayments	14	1,699		9,230	
Cash at Bank & In Hand		<u>108,837</u>		<u>103,810</u>	
			120,387		124,134
Current Liabilities					
Creditors : Amouns falling due within one year	15	<u>(1,843)</u>		<u>(8,480)</u>	
Net Current Assets			<u>189,861</u>		<u>188,455</u>
The Funds of the Charity					
Unrestricted Funds	16		129,509		128,103
Restricted Funds			60,352		60,352
			<u>189,861</u>		<u>188,455</u>

Approved by the Board of Trustees on 6th October 2022 signed on its behalf by:



Phillip Jesson
Trustee

1 STATUS

Tonbridge District Scout Council is incorporated by Royal Charter and is a registered charity, number 303461. The principal office is 25 Framley Road, Tonbridge, TN10 4HS.

2 ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are:

2.1 Basis of Preparation

The financial statements have been prepared in accordance with "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)" (Effective 1 January 2019) - (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Charities Act 2011.

Tonbridge District Scout Council meets the definition of a public entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

There are no material uncertainties about the charity's ability to continue, and so the going concern basis of accounting has been adopted.

The financial statements are presented in pounds sterling and rounded to the nearest pound.

2.2 Income

Income from donations and grants is recognised when the charity is entitled to the funds, the receipt is probable and the amount can be measured reliably. For donations, this is usually on receipt. For grants, this is usually when a formal offer is made in writing, unless the grant contains certain terms and conditions outside of the charity's control, which must be met before the charity is entitled to the funds. Membership income is recognised over the period to which it relates, and the capitation payment to County is deducted. It is recognised as voluntary income as does not relate to receipts for goods and services.

Income from trading activities relates to fundraising income and Scout shop sales and are recognised in the period in which they are earned. Income from rent is recognised over the period to which it relates.

Income from charitable activities comprises income from activities and events and is recognised in the period in which the event occurred. Income received in advance for future dates is deferred.

Investment income is recognised when receivable. The charity is not VAT registered.

2.3 Expenditure

Expenditure is recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be estimated reliably.

Expenditure has been classified under headings that aggregate all costs related to the category and includes irrecoverable VAT.

Direct costs are those costs which are directly attributable to the charity's activities. Support costs are those costs relating to functions which assist the work of the charity but do not directly relate to its activity.

2.4 Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds are funds set aside by the trustees for specific purposes.

Restricted funds can only be used for the particular purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular purposes.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates, calculated to write off the cost less estimated realisable value of each asset over expected useful life, as follows:

Freehold land	Not depreciated
Freehold property	2% straight line
Equipment	25% net book value

2.6 Stock

Stock is valued at lower of cost and estimated net realisable value

2.7 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as short-term basic financial instruments. Short-term basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

3 DONATIONS AND GRANTS

	2021	2020
	£	£
Membership subscriptions		
Capitation income	31,004	
Less payable to County	<u>(29,052)</u>	
	1,952	2,622
Other subscriptions from Active Support and Explorer Units		(1,069)
Donations and grants	-	11,357
	<u>1,952</u>	<u>12,910</u>

4 INCOME FROM CHARITABLE ACTIVITIES

	2021	2020
	£	£
Explorer Units	378	1,517
Duke of Edinburgh	244	913
Beaver & Cub outings	-	-
Active Support	-	-
Operation Founder		120
Online Scout Manager	3,319	560
Hire of Weir View Hall	2,055	720
	<u>5,996</u>	<u>3,830</u>

5 INCOME FROM OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Fundraising events	953	3,275
Scout shop sales	9,165	3,783
Rental income from Weir View Hall	10,282	7,609
	<u>20,400</u>	<u>14,667</u>

TONBRIDGE DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS - FOR THE YEAR ENDED 31 DECEMBER 2021

6 INCOME FROM INVESTMENTS

During the year income of £15 was received

7 EXPENDITURE ON RAISING FUNDS

	2021	2020
	£	£
Fundraising costs	1,306	3,230
Scout shop cost of sales	7,737	3,326
	<u>9,043</u>	<u>6,556</u>

8 EXPENDITURE ON CHARITABLE ACTIVITIES

	2021	2020
	£	£
Direct costs	5,282	6,173
Support costs	14,133	18,539
	<u>19,415</u>	<u>24,712</u>

9 DIRECT COSTS

	2021	2020
	£	£
Explorer Units	1,799	3,580
World Jamboree 2019		-
Beaver and Cub outings		-
Active Support		-
Opertion Founder		120
Online Scout Manager	3,483	1,548
Training		925
Presentations		-
Grants and donations		-
	<u>5,282</u>	<u>6,173</u>

10 SUPPORT COSTS

	2021	2020
	£	£
Hire of accomodation	487	1,023
Insurance	2,780	2,663
Light and heat	2,568	2,532
Repairs and maintenance	3,722	5,187
Legal and professional	-	660
Other costs	2,941	3,900
Depreciation	1,485	1,914
Governance costs:		
Accountancy and independent examination	150	660
	<u>14,133</u>	<u>18,539</u>

11 RELATED PARTY TRANSACTIONS

Key management personnel are considered to be the trustees. The charity has no employees. No trustees received any remuneration or benefits during the year. Any expenses reimbursed to trustees were in their capacity as agents of the charity and not in capacity of trustees.

There are no related party transactions to disclose.

12 TANGIBLE FIXED ASSETS

	Freehold Property £	Cart Wood Land £	Equipment £	Total £
Cost				
At 1 January 2021	9,761	62,000	29,197	100,958
At 31 December 2021	<u>9,761</u>	<u>62,000</u>	<u>29,197</u>	<u>100,958</u>
Depreciation				
At 1 January 2021	4,115	-	24,042	28,157
Charge for the year	195	-	1,289	1,484
At 31 December 2021	<u>4,310</u>	<u>-</u>	<u>25,331</u>	<u>29,641</u>
Net book value				
At 31 December 2021	<u>5,451</u>	<u>62,000</u>	<u>3,866</u>	<u>71,317</u>
At 31 December 2020	<u>5,646</u>	<u>62,000</u>	<u>5,155</u>	<u>72,801</u>

13 STOCK

	2021 £	2020 £
Shop account	9,851	11,094
	<u>9,851</u>	<u>11,094</u>

14 DEBTORS

	2021 £	2020 £
Prepayments	862	203
Other debtors	837	9,027
	<u>1,699</u>	<u>9,230</u>

15 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Accruals and deferred income	1,092	1,981
Other Creditors	751	6,499
	<u>1,843</u>	<u>8,480</u>

Deferred income in 2021 relates to income received in advance for the Kent International Jamboree in 2022. There was no prior year deferred income.

16 MOVEMENT ON FUNDS

	At 1 Jan 2021	Income	Expenditure	Transfers	At 31 Dec 2021
	£	£	£	£	£
Unrestricted Funds					
General fund	112,862	27,118	24,801	-	115,180
Designated fund	15,241	2,741	3,657	-	14,325
	<u>128,103</u>	<u>29,859</u>	<u>28,458</u>	<u>-</u>	<u>129,504</u>
Restricted Funds					
Rodney Stone Legacy	60,352	5	-	-	60,357
	<u>60,352</u>	<u>5</u>	<u>-</u>	<u>-</u>	<u>60,357</u>
	<u>188,455</u>	<u>29,864</u>	<u>28,458</u>	<u>-</u>	<u>189,861</u>