



Charity number: 303461

## **TONBRIDGE DISTRICT SCOUTS**

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

*FOR THE YEAR ENDED*

**31 DECEMBER 2022**

TONBRIDGE DISTRICT SCOUT COUNCIL

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TONBRIDGE DISTRICT SCOUT COUNCIL

REFERENCE AND ADMINISTRATIVE INFORMATION

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**District Executive Committee**

Phillip Jesson  
Martin Thomson  
Vacant  
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  
Alison Rudd

**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

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 2022. 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**

Another year has come and gone and the Covid pandemic is slowly beginning to be a thing of the past. Despite the restrictions being lifted the early part of 2022 still saw it fair share of cancelled events and Zoom sessions to the frustrations of many.

Our member numbers remained stable this year despite losing another section during the latter part of the year. Numbers are still however well below pre-pandemic levels which we hope to improve on going forward. January 2022 saw the successful launch of the new Beaver section and reopening of the 7th Tonbridge Scout Group in Leigh.

We are pleased to announce that Tim O'Brine and Colin Cope have taken up the role of Group Scout Leader and the 2nd and 8th Tonbridge Scouts and Alaric Turner taken up the Acting Group Scout Leader Role at the 11th Tonbridge.

## **Activities**

Unfortunately our flagship Operation Founder event again had to be cancelled in 2022 due to issues finding land owners willing to allow the use of their land so soon after Covid. We are really pleased that the 2023 event not only took place but was really well attended with 46 teams from both Scouting and Guiding tackling the Hadlow countryside.

Our annual St Georges Day parade took place at Tonbridge Castle after a two year break, members of both Scouting and Guiding marched up the High Street and onto the Castle lawn led by the 17th Tonbridge Scout and Guide Band, where we joined our invited guests and the general public for a short youth led service and presentations. As with previous years a collection took place which raised over £500 for Hospice in the Weald.

The summer saw the return of large scale camping, several groups joined the county and numerous international Scouts at the Kent International Jamboree based at the Detling show ground. With thousands of participants on site this was by far the biggest camp many of our Scouts and Explorers had experienced. Groups took the opportunities to try many new activities, meet new people and make lifetime friends.

Another series of events that had been limited through the pandemic was the many remembrance parades that usually take place across the District, 2022 brought the return to parades and services in Tonbridge and the surrounding villages. Members from all sections across the District had the opportunity to join with the local community to remember those lost in conflict over the years.

The popular District Sports evening welcomed Cubs, Scouts and Explorers along to the Angel Centre in Tonbridge for a few hours of fun and heart racing exercise in aid of Children in Need, participants had the opportunity to take part in a number of activities including Bouncy Castles, trampolining, football, badminton and more .

## **Scout Shop**

Our District Scout Shop, managed by the dedicated Bev Atkins and supported by Kathy Mahoney, has been a valuable retail outlet to the local Scouting and Guiding community. We are delighted to welcome Emma Sutton to the team who has taken on the role as the shop treasurer.

Sales within the Shop are going well and despite providing uniforms at a much reduced price, we are

still able to return a healthy profit into the District funds, this small profit contributes to maintaining a low District capitation payment.

A notable improvement this year has been the recent addition of the SumUp card payment machine, which has despite a few early doubts and the addition of card processing fees it has been well used and is fast becoming the preferred payment option for shoppers.

### **Cart Wood**

Cart Wood continues to thrive as a cherished location, with numerous groups within the District regularly making use of the land for camping, Tomahawk throwing, laser tag, activities days and section evenings. The wise decision to purchase it back in 2018 is consistently reinforced, as the dedicated team led by Stuart Sharp consistently undertakes projects throughout the year to maintain and enhance the facility for the benefit of the entire District.

Although unfortunate storm damage resulted in the loss of a few trees, they have recently been repurposed to create a new shelter building area. This exciting addition will soon be accessible to all groups, further enhancing the site's appeal.

With thanks to the generosity of the District SAS a new permanent flag pole has taken pride of place on the main clearing of the wood.

In parallel with these undertakings, ongoing efforts are being made to enhance the area. Tree planting initiatives continue, aiming to better structure the area of the site. The team remains dedicated to maintaining the tracks for easy access, regular mowing and grass seeding of the clearings take place to maintain its appearance.

### **Duke of Edinburgh Award & Young Leaders**

In 2022, our annual DofE expeditions for both the Bronze and Silver Award teams took place in May and July. All participants successfully completed their expeditions, marking a significant achievement for each team member. Throughout the year, the teams attended a series of training sessions aimed at preparing them for the final challenges they would face during their expeditions.

The training sessions covered a wide range of essential skills, with a particular focus on navigation. Participants received comprehensive instruction on map reading, compass use, and route planning. These sessions allowed them to develop a solid understanding of how to navigate effectively and safely through unfamiliar terrain. In addition to navigation, the teams also received training in various other crucial aspects of expedition planning, such as menu preparation, first aid, expedition hygiene, and safety.

As part of the volunteering section of the DofE award many of the participants opt to volunteer as young leaders within Scouting which is a huge benefit to the sections that they support, in many cases the participants continue to assist once they complete the award. To support the participants we continue to provide additional separate Young Leader training locally within Tonbridge.

### **World Scout Jamboree**

The journey continues for our successful 6 who are only a few weeks away from attending the World Scout Jamboree in Korea. Throughout the year the 6 have attended many pre-camp and training events along with running a number of successful fundraising events including Barn Dances, Quizzes, Tomahawk Throwing stands, local fetes and more.

The participants have been out within the District running several International based evenings for the

### **Financial Review**

The accounts show a surplus for the year to 31 December 2022 of £5,880 (2021: surplus of £1,406). Income in the year was £48,787 (2021 : £29,863) and expenditure in year was £42,907 (2021 : £28,458). Income and expenditure has increased as activities and events return to normal following 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 £41,002 (2021 : £41,558).

The charity had designated funds at the year end of £13,957 (2021 : £15,474) 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 2022. Notwithstanding the significant uncertainties that resulted from the COVID-19 pandemic the trustees remain confident that the charity has sufficient finances and a prudent reserves policy that will ensure it can continue to operate.

### **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 12th June 2023 and signed on its behalf by:

A handwritten signature in black ink, appearing to be 'P. Jesson', written in a cursive style.

Phillip Jesson  
**District Chair**



**Section A**

**Independent Examiner's Report**

**Report to the trustees**

Charity Name:  
TONBRIDGE DISTRICT SCOUT COUNCIL

**On accounts for the year  
ended**

31 <sup>ST</sup> December 2022	<b>Charity no (if any)</b>	303461
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I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/12/2022.

**Responsibilities and  
basis of report**

As the charity's trustees, 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 all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent  
examiner's statement**

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. *Delete [ ] if not applicable.*

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below \*) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 accounts to be reached.

*\* Please delete the words in the brackets if they do not apply.*

**Signed:**  **Date:** 12/06/2023

**Name:** Lisa Macgregor (ACMA)

**Relevant professional  
qualification(s) or body**

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 2022

		2022 Unrestricted Funds £	2022 Restricted Funds £	2022 Total Funds £	2021 Total Funds £
<b>Income from:</b>					
	<b>Note</b>				
Donations and Grants	3	4,644		4,644	1,952
Charitable Activities	4	18,246		18,246	5,996
Other Trading Activities	5	25,672		25,672	20,400
Other Income				-	-
Investment	6	29	196	225	1,515
Total Income		<u>48,591</u>	<u>196</u>	<u>48,787</u>	<u>29,863</u>
<b>Expenditure on:</b>					
Raising Funds	7	10,208		10,208	9,043
Charitable Activities	8	32,699		32,699	19,415
Total Expenditure		<u>42,907</u>	<u>-</u>	<u>42,907</u>	<u>28,458</u>
Net Income / (expenditure) and net movement in funds:		<u>5,684</u>	<u>196</u>	<u>5,880</u>	<u>1,406</u>
<b>Reconciliation of Funds:</b>					
Total funds brought forward:		129,509	60,352	189,861	189,861
Total Funds Carried Forward		<u>135,193</u>	<u>60,548</u>	<u>195,741</u>	<u>189,861</u>

TONBRIDGE DISTRICT SCOUT COUNCIL

BALANCE SHEET - AS AT 31 DECEMBER 2022

	Note	£	2022 £	£	2021 £
<b>Fixed Assets</b>					
Tangible Assets	12		70,155		71,317
<b>Current Assets</b>					
Stock	13	10,457		9,851	
Debtors and Prepayments	14	18,618		1,699	
Cash at Bank & In Hand		<u>106,779</u>		<u>108,837</u>	
			135,854		120,387
<b>Current Liabilities</b>					
Creditors : Amouns falling due within one year	15	<u>(10,268)</u>		<u>(1,843)</u>	
<b>Net Current Assets</b>			<u>195,741</u>		<u>189,861</u>
<b>The Funds of the Charity</b>					
Unrestricted Funds			135,193		129,509
Restricted Funds			60,548		60,352
			<u>195,741</u>		<u>189,861</u>
			-		-

Approved by the Board of Trustees on 12th June 2023, signed on its behalf by:



**Phillip Jesson**  
District Chair

**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**

	2022	2021
	£	£
Membership subscriptions		
Capitation income	33,912	
Less payable to County	<u>(30,318)</u>	1,952
Donations and Grants	1,050	-
	<u>4,644</u>	<u>1,952</u>

**4 INCOME FROM CHARITABLE ACTIVITIES**

	2022	2021
	£	£
Explorer Units	12,376	378
Duke of Edinburgh	510	244
Online Scout Manager	700	3,319
Hire of Weir View Hall	4,660	2,055
	<u>18,246</u>	<u>5,996</u>

**5 INCOME FROM OTHER TRADING ACTIVITIES**

	2022	2021
	£	£
Fundraising events	999	953
Other Income	272	
Scout shop sales	12,230	9,165
Rental income from Weir View Hall	12,171	10,282
	<u>25,672</u>	<u>20,400</u>

**6 INCOME FROM INVESTMENTS**

During the year income of £225 was received

**7 EXPENDITURE ON RAISING FUNDS**

	<b>2022</b>	<b>2021</b>
	£	£
Fundraising costs	700	1,306
Scout shop cost of sales	9,508	7,737
	<u>10,208</u>	<u>9,043</u>

**8 EXPENDITURE ON CHARITABLE ACTIVITIES**

	<b>2022</b>	<b>2021</b>
	£	£
Direct costs	18,670	5,282
Support costs	14,029	14,133
	<u>32,699</u>	<u>19,415</u>

**9 DIRECT COSTS**

	<b>2022</b>	<b>2021</b>
	£	£
Explorer Units	16,095	1,799
Online Scout Manager	968	3,483
Events	1,570	-
Grants and donations	37	-
	<u>18,670</u>	<u>5,282</u>

**10 SUPPORT COSTS**

	<b>2022</b>	<b>2021</b>
	£	£
Hire of accommodation	411	487
Insurance	3,006	2,780
Light and heat	2,851	2,568
Repairs and maintenance	4,245	3,722
Other costs	2,378	2,941
Depreciation	1,162	1,485
<i>Governance costs:</i>		-
Accountancy and independent examination	- 24	150
	<u>14,029</u>	<u>14,133</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 £
<b>Cost</b>				
At 1 January 2022	9,761	62,000	29,197	100,958
At 31 December 2022	<u>9,761</u>	<u>62,000</u>	<u>29,197</u>	<u>100,958</u>
<b>Depreciation</b>				
At 1 January 2022	4,310	-	25,331	29,641
Charge for the year	195		967	1,162
At 31 December 2022	<u>4,505</u>	<u>-</u>	<u>26,298</u>	<u>30,803</u>
<b>Net book value</b>				
At 31 December 2022	<u>5,256</u>	<u>62,000</u>	<u>2,899</u>	<u>70,155</u>
At 31 December 2021	<u>5,451</u>	<u>62,000</u>	<u>3,866</u>	<u>71,317</u>
<b>13 STOCK</b>		<b>2022</b>		<b>2021</b>
		£		£
Shop account		10,457		9,851
		<u>10,457</u>		<u>9,851</u>
<b>14 DEBTORS</b>		<b>2022</b>		<b>2021</b>
		£		£
Prepayments		17,701		862
Other debtors		917		837
		<u>18,618</u>		<u>1,699</u>
<b>15 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		<b>2022</b>		<b>2021</b>
		£		£
Accruals and deferred income		9,494		1,092
Other Creditors		774		751
		<u>10,268</u>		<u>1,843</u>

Deferred income in 2022 relates to income received in advance for the World Scout Jamboree in 2023.