

# **TONBRIDGE DISTRICT SCOUTS**

## **DISTRICT TRUSTEE BOARD REPORT AND UNAUDITED FINANCIAL STATEMENTS**

*FOR THE YEAR ENDED*

**31 DECEMBER 2023**

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  
Gareth Williams  
Tom Chivers  
Sheila Cole  
Sue Yeomans  
Amy Childs

District Chair  
District Lead Volunteer  
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

The District Trustee Board present their report and the unaudited financial statements of the Tonbridge and District Scout Council for the year ended 31 December 2023. The information on page 1 forms part of this report.

The District Trustee Board 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 Trustee Board 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 Trustee Board 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**

Our youth and adult numbers grew throughout the year despite losing a cub pack shortly before January census return, Numbers continue to be below pre-pandemic levels, but several new sections are in the process of being started with a view to boost the membership and reduce waiting lists.

Operation Founder and the exploit trophy saw a well received come back after 3 years of cancellations due to covid and the weather. 46 teams of Scouts, Guides and Explorer Scouts took to the countryside around Hadlow and navigated bases in the hope of being crowned Founder Champions.

Our annual St Georges Day parade was forced to be cancelled at the last minute due to appalling weather conditions. The St Georges team worked tirelessly with the local council staff reviewing several different options to make the event happen but the flooding of the Castle lawn, the Remembrance ground and the local roads left no other option.

Kent Scouts launched a new Explorer camp in September based at Lower Grange Farm called the 'Big Weekender'. 61 Explorers from across the Tonbridge Explorer units joined together to attend the event taking part in hundreds of activities over the weekend. Tonbridge made up 10% of the total participants and all had a fantastic time.

The popular District sports evening welcomed Cubs, Scouts and Explorers 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

Our Scout shop at Weir View provides uniforms for the Scout and Guides from Tonbridge and the neighbouring district, where several Scout shops have been forced to close in favour of online shopping. We have continued to provide a local 'try before you buy' service which has returned a healthy profit into the District funds.

Cart Wood continues to be a success and although large scale projects have slowed in 2023 the team headed by Stuart Sharp have made several smaller projects a reality - the most notable being the work on the shelter building area centred around a fallen tree. Cart Wood has continued to host many day, evening and night events during the year with many groups making use of the site. Tomahawk throwing continues to be popular and through fundraising the team have acquired a new set of throwing angels.

Finally the World Scout Jamboree took place after 2 years of preparation with 6 District representatives who set off for South Korea. The initial days were spent sight seeing and soaking up the culture, but the news from the Jamboree site was worrying. The site was plagued with challenges from the outset and just not ready for 40,000 Scouts from 150+ countries who descended upon it. Facing extreme heat,

food and hygiene issues the UK, USA and Singapore contingents pulled out after 3 days of the 12 day event. After all the build up and anticipation the early exit was incredibly disappointing.

The UK Scout Association worked miracles evacuating everyone to hotels scattered around the vast Seoul metropolitan area and along with unit leaders they pulled together a programme of activities to entertain the participants for their remaining time in South Korea. The participants still had an amazing experience and were overwhelmed by the warmth and generosity of the South Korean people.

### **Financial Review**

The accounts show a deficit for the year to 31 December 2023 of £4,525 (2022: surplus of £5,880). Income in the year was £73,604 (2022 : £48,787) and expenditure in year was £79,063 (2022 : £42,907).

### **Reserves**

The Trustee Board 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 £44,364 (2022 : £41,002).

The charity had designated funds at the year end of £15,524 (2022 : £13,957) 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 Trustee Board 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 2023.

### **District Trustee Board responsibilities**

The District Trustee are responsible for preparing the District Trustee Board 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 Trustee Board to prepare financial statements for each financial year. Under that law the District Trustee Board 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 Trustee Board 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 Trustee Board 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 Trustee Board on 5th June 2024 and signed on its behalf by:



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 2023

Charity no  
(if any)

303461

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:

5/06/2023

Name:

Lisa Winter (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 2023

|   |             | 2023 Unrestricted<br>Funds<br>£ | 2023 Restricted<br>Funds<br>£ | 2023<br>Total<br>Funds<br>£ | 2022<br>Total<br>Funds<br>£ |
|---|-------------|---------------------------------|-------------------------------|-----------------------------|-----------------------------|
|   | <b>Note</b> |                                 |                               |                             |                             |
| <b>Income from:</b>                                   |             |                                 |                               |                             |                             |
| Donations and Grants                                  | <b>3</b>    | 7,374                           |                               | 7,374                       | 4,644                       |
| Charitable Activities                                 | <b>4</b>    | 25,509                          |                               | 25,509                      | 18,246                      |
| Other Trading Activities                              | <b>5</b>    | 38,617                          |                               | 38,617                      | 25,672                      |
| Other Income  |             |                                 |                               | -                           | -                           |
| Investment  | <b>6</b>    | 104                             | 934                           | 1,038                       | 225                         |
| Total Income  |             | <u>71,604</u>                   | <u>934</u>                    | <u>72,538</u>               | <u>48,787</u>               |
| <b>Expenditure on:</b>                                |             |                                 |                               |                             |                             |
| Raising Funds   | <b>7</b>    | 11,585                          |                               | 11,585                      | 10,208                      |
| Charitable Activities                                 | <b>8</b>    | 65,478                          |                               | 65,478                      | 32,699                      |
| Total Expenditure                                     |             | <u>77,063</u>                   | <u>-</u>                      | <u>77,063</u>               | <u>42,907</u>               |
| Net Income / (expenditure) and net movement in funds: |             | <u>- 5,459</u>                  | <u>934</u>                    | <u>- 4,525</u>              | <u>5,880</u>                |
| <b>Reconciliation of Funds:</b>                       |             |                                 |                               |                             |                             |
| Total funds brought forward:                          |             | 135,192                         | 60,548                        | 195,740                     | 195,741                     |
| Total Funds Carried Forward                           |             | <u>129,733</u>                  | <u>61,482</u>                 | <u>191,215</u>              | <u>195,741</u>              |

TONBRIDGE DISTRICT SCOUT COUNCIL

BALANCE SHEET - AS AT 31 DECEMBER 2023

|  | Note | £              | 2023<br>£             | £               | 2022<br>£             |
|--|------|----------------|-----------------------|-----------------|-----------------------|
| <b>Fixed Assets</b>                            |      |                |                       |                 |                       |
| Tangible Assets                                | 12   |                | 70,123                |                 | 70,155                |
| <b>Current Assets</b>                          |      |                |                       |                 |                       |
| Stock  | 13   | 9,272          |                       | 10,457          |                       |
| Debtors and Prepayments                        | 14   | 3,223          |                       | 18,618          |                       |
| Cash at Bank & In Hand                         |      | <u>110,472</u> |                       | <u>106,779</u>  |                       |
|  |      |                | 122,967               |                 | 135,854               |
| <b>Current Liabilities</b>                     |      |                |                       |                 |                       |
| Creditors : Amouns falling due within one year | 15   | <u>(1,875)</u> |                       | <u>(10,268)</u> |                       |
| <b>Net Current Assets</b>                      |      |                | <u><u>191,215</u></u> |                 | <u><u>195,741</u></u> |
| <b>The Funds of the Charity</b>                |      |                |                       |                 |                       |
| Unrestricted Funds                             |      |                | 130,863               |                 | 135,193               |
| Restricted Funds                               |      |                | 60,352                |                 | 60,548                |
|  |      |                | <u><u>191,215</u></u> |                 | <u><u>195,741</u></u> |

Approved by the Board of Trustees on 5th Jun 2024 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**

|                          | <b>2023</b>     | <b>2022</b>  |
|--------------------------|-----------------|--------------|
|                          | <b>£</b>        | <b>£</b>     |
| Membership subscriptions |                 |              |
| Capitation income        | 34,177          |              |
| Less payable to County   | <u>(32,334)</u> |              |
| Donations and Grants     | 5,531           | 3,594        |
|                          | <u>7,374</u>    | <u>4,644</u> |

**4 INCOME FROM CHARITABLE ACTIVITIES**

|                        | <b>2023</b>   | <b>2022</b>   |
|------------------------|---------------|---------------|
|                        | <b>£</b>      | <b>£</b>      |
| Explorer Units         | 14,227        | 12,376        |
| Duke of Edinburgh      | 1,154         | 510           |
| Online Scout Manager   | 552           | 700           |
| Hire of Weir View Hall | 9,576         | 4,660         |
|                        | <u>25,509</u> | <u>18,246</u> |

**5 INCOME FROM OTHER TRADING ACTIVITIES**

|                                   | <b>2023</b>   | <b>2022</b>   |
|-----------------------------------|---------------|---------------|
|                                   | <b>£</b>      | <b>£</b>      |
| Fundraising events                | 16,377        | 999           |
| Other Income                      | 1,618         | 272           |
| Scout shop sales                  | 12,869        | 12,230        |
| Rental income from Weir View Hall | 7,753         | 12,171        |
|                                   | <u>38,617</u> | <u>25,672</u> |

**6 INCOME FROM INVESTMENTS**

During the year income of £1,037.68 was received

**7 EXPENDITURE ON RAISING FUNDS**

|                          | <b>2023</b>   | <b>2022</b>   |
|--------------------------|---------------|---------------|
|                          | £             | £             |
| Fundraising costs        | 1,482         | 700           |
| Scout shop cost of sales | 10,104        | 9,508         |
|                          | <u>11,586</u> | <u>10,208</u> |

**8 EXPENDITURE ON CHARITABLE ACTIVITIES**

|               | <b>2023</b>   | <b>2022</b>   |
|---------------|---------------|---------------|
|               | £             | £             |
| Direct costs  | 45,562        | 18,670        |
| Support costs | 19,916        | 14,029        |
|               | <u>65,478</u> | <u>32,699</u> |

**9 DIRECT COSTS**

|                      | <b>2023</b>   | <b>2022</b>   |
|----------------------|---------------|---------------|
|                      | £             | £             |
| Explorer Units       | 44,738        | 16,095        |
| Online Scout Manager | 824           | 968           |
| Events               |               | 1,570         |
| Grants and donations |               | 37            |
|                      | <u>45,562</u> | <u>18,670</u> |

**10 SUPPORT COSTS**

|   | <b>2023</b>   | <b>2022</b>   |
|---|---------------|---------------|
|   | £             | £             |
| Hire of accomodation                    | -             | 411           |
| Insurance                               | 3,148         | 3,006         |
| Light and heat                          | 4,637         | 2,851         |
| Repairs and maintenance                 | 8,080         | 4,245         |
| Other costs                             | 2,919         | 2,378         |
| Depreciation                            | 1,132         | 1,162         |
| <i>Governance costs:</i>                |               | -             |
| Accountancy and independent examination | 0             | 24            |
|   | <u>19,916</u> | <u>14,029</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<br>Property<br>£ | Cart Wood<br>Land<br>£ | Equipment<br>£ | Total<br>£     |
|-----------------------|---------------------------|------------------------|----------------|----------------|
| <b>Cost</b>           |                           |                        |                |                |
| At 1 January 2023     | 9,761                     | 62,000                 | 29,197         | 100,958        |
| <b>Additions</b>      |                           |                        |                |                |
| Equipment             |                           |                        | 1,015          | 1,015          |
| At 31 December 2023   | <u>9,761</u>              | <u>62,000</u>          | <u>30,212</u>  | <u>101,973</u> |
| <b>Depreciation</b>   |                           |                        |                |                |
| At 1 January 2023     | 4,505                     | -                      | 26,298         | 30,803         |
| Charge for the year   | 195                       |                        | 852            | 1,047          |
| At 31 December 2023   | <u>4,700</u>              | <u>-</u>               | <u>27,150</u>  | <u>31,850</u>  |
| <b>Net book value</b> |                           |                        |                |                |
| At 31 December 2023   | <u>5,061</u>              | <u>62,000</u>          | <u>3,062</u>   | <u>70,123</u>  |
| At 31 December 2022   | <u>5,451</u>              | <u>62,000</u>          | <u>3,866</u>   | <u>71,317</u>  |

**13 STOCK**

|              | 2023<br>£    | 2022<br>£     |
|--------------|--------------|---------------|
| Shop account | 9,272        | 10,457        |
|              | <u>9,272</u> | <u>10,457</u> |

**14 DEBTORS**

|               | 2023<br>£    | 2022<br>£     |
|---------------|--------------|---------------|
| Prepayments   | 243          | 17,701        |
| Other debtors | 2,980        | 917           |
|               | <u>3,223</u> | <u>18,618</u> |

**15 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                              | 2023<br>£    | 2022<br>£     |
|------------------------------|--------------|---------------|
| Accruals and deferred income | 1,665        | 9,494         |
| Other Creditors              | 210          | 774           |
|                              | <u>1,875</u> | <u>10,268</u> |