



Charity number: 303461

TONBRIDGE DISTRICT SCOUTS

DISTRICT TRUSTEE BOARD REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 DECEMBER 2024.

TONBRIDGE DISTRICT SCOUT COUNCIL

CONTENTS

| | <i>Page (s)</i> |
|--|-----------------|
| Reference and Administrative Information | 3 |
| District Trustee Board Report | 4 & 5 |
| Independent Examiner's Report | 6 |
| Statement of Financial Activities | 7 |
| Balance Sheet | 8 |
| Notes to the Financial Statements | 9 - 12 |

District Trustee Board

| | |
|-------------------|------------------------------------|
| Phillip Jesson | District Chair (Resigned Jan 2025) |
| Tom Chivers | (Acting Chair Jan 2025) |
| Martin Thomson | (Resigned Nov 2024) |
| Gareth Williams | District Treasurer |
| Sheila Cole | Trustee |
| Sue Yeomans | Trustee |
| Duncan MacCormick | Trustee |
| Amy Childs | Youth Lead |

Co-opted Committee Members

| | |
|-------------|------------|
| Bev Atkins | Scout Shop |
| Alison Rudd | Guiding |

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 2024. 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 District 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.

Financial Review

The accounts show a surplus for the year to 31 December 2024 of £2,683 (2023: deficit of £4,525). Income in the year was £80,599 (2023 : £74,538) and expenditure in year was £77,916 (2023 : £79,063).

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 £41,774 (2023 : £44,364).

The charity had designated funds at the year end of £17,334 (2023 : £15,524) 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 2024. 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 Trustee Board responsibilities

The District Trustee Board are responsible for preparing the District Trustees 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 financials 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

Tuesday 15th July 2025

and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'Tom Chivers', written over a faint circular stamp or watermark.

Tom Chivers

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF TONBRIDGE DISTRICT SCOUTS COUNCIL

Charity Registration Number: 303461
Period: Year ending 31st December 2024

Report on the Accounts

I report on the accounts of Tonbridge District Scouts Council for the year ended 31st December 2024.

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act
- Follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act
- State whether particular matters have come to my attention

Basis of Independent Examiner's Statement

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

1. Which gives me reasonable cause to believe that in any material respect the requirements:
 - To keep accounting records in accordance with section 130 of the 2011 Act; and
 - To prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Conclusion

Based on my examination, I confirm that the accounting records have been kept in accordance with section 130 of the Charities Act 2011, and the accounts give a true and fair view of the charity's financial position as at 31st December 2024 and of its financial activities for the year then ended.

Lisa Winter
Independent Examiner

Address:
4 Shakespeare St, Hove, BN3 5AG

Relevant Professional Qualification/Professional Body:
ACMA

Date: 11th July 2025

TONBRIDGE DISTRICT SCOUT COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES - FOR THE YEAR ENDING 31 DECEMBER 2024

| | | 2024 Unrestricted Funds £ | 2024 Restricted Funds £ | 2024 Total Funds £ | 2023 Total Funds £ |
|---|-------------|---------------------------------|-------------------------------|-----------------------------|-----------------------------|
| Income from: | | | | | |
| | Note | | | | |
| Donations and Grants | 3 | 7,196 | | 7,196 | 7,374 |
| Charitable Activities | 4 | 46,804 | | 46,804 | 25,509 |
| Other Trading Activities | 5 | 25,256 | | 25,256 | 40,617 |
| Other Income | | | | - | - |
| Investment | 6 | 87 | 1,256 | 1,343 | 1,038 |
| Total Income | | <u>79,343</u> | <u>1,256</u> | <u>80,599</u> | <u>74,538</u> |
| Expenditure on: | | | | | |
| Raising Funds | 7 | 11,114 | | 11,114 | 13,585 |
| Charitable Activities | 8 | 66,802 | | 66,802 | 65,478 |
| Total Expenditure | | <u>77,916</u> | <u>-</u> | <u>77,916</u> | <u>79,063</u> |
| Net Income / (expenditure) and net movement in funds: | | <u>1,427</u> | <u>1,256</u> | <u>2,683</u> | <u>-</u> 4,525 |
| Reconciliation of Funds: | | | | | |
| Total funds brought forward: | | 129,733 | 61,482 | 191,215 | 195,740 |
| Total Funds Carried Forward | | <u>131,160</u> | <u>62,738</u> | <u>193,898</u> | <u>191,215</u> |

TONBRIDGE DISTRICT SCOUT COUNCIL

BALANCE SHEET - AS AT 31 DECEMBER 2024

| | Note | 2024 | | 2023 | |
|--|------|----------------|----------------|----------------|----------------|
| | | £ | £ | £ | £ |
| Fixed Assets | | | | | |
| Tangible Assets | 12 | | 68,981 | | 70,123 |
| Current Assets | | | | | |
| Stock | 13 | 9,616 | | 9,272 | |
| Debtors and Prepayments | 14 | 5,119 | | 3,223 | |
| Cash at Bank & In Hand | | <u>110,635</u> | | <u>110,472</u> | |
| | | | 125,371 | | 122,967 |
| Current Liabilities | | | | | |
| Creditors : Amouns falling due within one year | 15 | <u>(453)</u> | | <u>(1,875)</u> | |
| Net Current Assets | | | <u>193,898</u> | | <u>191,215</u> |
| The Funds of the Charity | | | | | |
| Unrestricted Funds | | | 132,290 | | 130,863 |
| Restricted Funds | | | 61,608 | | 60,352 |
| | | | <u>193,898</u> | | <u>191,215</u> |

Approved by the Board of Trustees on **Tuesday 15th July 2025** signed on its behalf by:



Tom Chivers (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

| | 2024 | 2023 |
|--------------------------|-----------------|--------------|
| | £ | £ |
| Membership subscriptions | | |
| Capitation income | 35,931 | |
| Less payable to County | <u>(33,453)</u> | 1,843 |
| Donations and Grants | 4,718 | 5,531 |
| | <u>7,196</u> | <u>7,374</u> |

4 INCOME FROM CHARITABLE ACTIVITIES

| | 2024 | 2023 |
|------------------------|---------------|---------------|
| | £ | £ |
| Explorer Units | 35,955 | 14,227 |
| Duke of Edinburgh | 3,169 | 1,154 |
| Online Scout Manager | 660 | 552 |
| Hire of Weir View Hall | 7,021 | 9,576 |
| | <u>46,804</u> | <u>25,509</u> |

5 INCOME FROM OTHER TRADING ACTIVITIES

| | 2024 | 2023 |
|-----------------------------------|---------------|---------------|
| | £ | £ |
| Fundraising events | 5,620 | 16,377 |
| Other Income | 7,275 | 1,618 |
| Scout shop sales | 12,361 | 14,869 |
| Rental income from Weir View Hall | - | 7,753 |
| | <u>25,256</u> | <u>40,617</u> |

6 INCOME FROM INVESTMENTS

During the year income of £1,343 was received

| 7 EXPENDITURE ON RAISING FUNDS | 2024 | 2023 |
|---|---------------|---------------|
| | £ | £ |
| Fundraising costs | 76 | 1,482 |
| Scout shop cost of sales | 11,038 | 12,104 |
| | <u>11,114</u> | <u>13,586</u> |
| | | |
| 8 EXPENDITURE ON CHARITABLE ACTIVITIES | 2024 | 2023 |
| | £ | £ |
| Direct costs | 47,308 | 45,562 |
| Support costs | 19,493 | 19,916 |
| | <u>66,802</u> | <u>65,478</u> |
| | | |
| 9 DIRECT COSTS | 2024 | 2023 |
| | £ | £ |
| Explorer Units | 45,034 | 44,738 |
| Online Scout Manager | 1,584 | 824 |
| Events | 690 | - |
| Grants and donations | - | - |
| | <u>47,308</u> | <u>45,562</u> |
| | | |
| 10 SUPPORT COSTS | 2024 | 2023 |
| | £ | £ |
| Hire of accomodation | - | - |
| Insurance | 3,378 | 3,148 |
| Light and heat | 6,030 | 4,637 |
| Repairs and maintenance | 1,475 | 8,080 |
| Other costs | 7,468 | 2,559 |
| Depreciation | 1,142 | 1,132 |
| <i>Governance costs:</i> | | |
| Accountancy and independent examination | - | 360 |
| | <u>19,493</u> | <u>19,916</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 2024 | 9,761 | 62,000 | 30,212 | 101,973 |
| Additions | | | | |
| Equipment | | | | - |
| At 31 December 2024 | <u>9,761</u> | <u>62,000</u> | <u>30,212</u> | <u>101,973</u> |
| Depreciation | | | | |
| At 1 January 2024 | 4,700 | - | 27,150 | 31,850 |
| Charge for the year | 195 | | 947 | 1,142 |
| At 31 December 2024 | <u>4,895</u> | <u>-</u> | <u>28,097</u> | <u>32,992</u> |
| Net book value | | | | |
| At 31 December 2024 | <u>4,866</u> | <u>62,000</u> | <u>2,115</u> | <u>68,981</u> |
| At 31 December 2023 | <u>5,061</u> | <u>62,000</u> | <u>3,062</u> | <u>70,123</u> |

13 STOCK

| | 2024 £ | 2023 £ |
|--------------|-------------------|-------------------|
| Shop account | 9,616 | 9,272 |
| | <u>9,616</u> | <u>9,272</u> |

14 DEBTORS

| | 2024 £ | 2023 £ |
|---------------|-------------------|-------------------|
| Prepayments | 4,233 | 243 |
| Other debtors | 886 | 2,980 |
| | <u>5,119</u> | <u>3,223</u> |

15 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2024 £ | 2023 £ |
|------------------------------|-------------------|-------------------|
| Accruals and deferred income | - | 1,665 |
| Other Creditors | 453 | 210 |
| | <u>453</u> | <u>1,875</u> |