

REGISTERED CHARITY NUMBER: 305661

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020
FOR
IPSWICH SCOUT DISTRICT LIASON COMMITTEE

IPSWICH SCOUT DISTRICT LIASON COMMITTEE

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FOR THE YEAR ENDED 31 DECEMBER 2020

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IPSWICH SCOUT DISTRICT LIASON COMMITTEE

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 DECEMBER 2020**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The main aim of the charity is to provide training and recreation for members of the Ipswich scout districts. The site is also available to all members of the scouting movement and other organisations and schools, including the disabled.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Because of Covid 19 the scout campsite and facilities were closed down for most of 2020. Although we received grants of £28,400, there was still a significant deficit for the year of £45,080 compared with a surplus in the previous year of £4,741. Our Hallowtree turnover decreased by £66,246, and we replaced the main building windows at a cost of £33,435. Our bank balances have also decreased by £23,752.

FINANCIAL REVIEW

Principal funding sources

The principal funding is from hire charges for the use of the site and facilities.

Reserves policy

The trustees will maintain sufficient reserves on general fund to maintain the site for at least one year in case of difficulties.

Other funds are set up to provide finance for the continuing improvement to site buildings and amenities.

FUTURE PLANS

The trustees are always looking for new ways to improve the site and raise the necessary funding.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

305661

Principal address

Hallowtree Scout Camp Site
Nacton
Ipswich
Suffolk
IP10 0JP

Trustees

M Agar
K Barber

IPSWICH SCOUT DISTRICT LIASON COMMITTEE

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Mrs S L Fayers
Ballams
Chartered Accountants
Crane Court
302 London Road
Ipswich
Suffolk
IP2 0AJ

Approved by order of the board of trustees on and signed on its behalf by:

.....
M Agar - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
IPSWICH SCOUT DISTRICT LIASON COMMITTEE**

Independent examiner's report to the trustees of Ipswich Scout District Liason Committee

I report to the charity trustees on my examination of the accounts of Ipswich Scout District Liason Committee (the Trust) for the year ended 31 December 2020.

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 Act and in carrying out my examination I have followed all 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Mrs S L Fayers
Ballams
Crane Court
302 London Road
Ipswich
IP2 0AJ

Date:

IPSWICH SCOUT DISTRICT LIASON COMMITTEE

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	2020 Unrestricted funds £	2019 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		47,073	88,834
Investment income	2	893	914
Total		<u>47,966</u>	<u>89,748</u>
EXPENDITURE ON			
Raising funds		96,525	85,006
NET INCOME/(EXPENDITURE)		<u>(48,559)</u>	<u>4,742</u>
RECONCILIATION OF FUNDS			
Total funds brought forward		508,170	503,428
TOTAL FUNDS CARRIED FORWARD		<u><u>459,611</u></u>	<u><u>508,170</u></u>

The notes form part of these financial statements

IPSWICH SCOUT DISTRICT LIASON COMMITTEE

STATEMENT OF FINANCIAL POSITION
31 DECEMBER 2020

	Notes	2020 Unrestricted funds £	2019 Total funds £
FIXED ASSETS			
Tangible assets	5	318,565	341,144
CURRENT ASSETS			
Debtors	6	6,752	7,843
Investments	7	4,313	4,313
Cash at bank		140,109	167,340
		<u>151,174</u>	<u>179,496</u>
CREDITORS			
Amounts falling due within one year	8	(10,128)	(12,470)
		<u>141,046</u>	<u>167,026</u>
NET CURRENT ASSETS			
		<u>141,046</u>	<u>167,026</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		459,611	508,170
		<u>459,611</u>	<u>508,170</u>
NET ASSETS			
		<u>459,611</u>	<u>508,170</u>
FUNDS	9		
Unrestricted funds		459,611	508,170
		<u>459,611</u>	<u>508,170</u>
TOTAL FUNDS		<u>459,611</u>	<u>508,170</u>

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
K Barber - Trustee

.....
M Agar - Trustee

The notes form part of these financial statements

IPSWICH SCOUT DISTRICT LIASON COMMITTEE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 5% on cost, 4% on cost and 2% on cost
Fixtures and fittings	- 25% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Government grants

Grants are accounted for using the accrual model.

Grants relating to revenue are recognised in the Statement of Income and Retained Earnings in the same period as the related costs for which the grant is intended to compensate. Where there are no related costs the grant is recognised in the period in which it becomes receivable.

IPSWICH SCOUT DISTRICT LIASON COMMITTEE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

1. ACCOUNTING POLICIES - continued

Government grants

Grants relating to assets are recognised in the Statement of Income and Retained Earnings over the expected useful life of the asset.

2. INVESTMENT INCOME

	2020	2019
	£	£
Deposit account interest	893	914
	<u>893</u>	<u>914</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	88,834
Investment income	914
Total	<u>89,748</u>
EXPENDITURE ON	
Raising funds	85,006
NET INCOME	<u>4,742</u>
RECONCILIATION OF FUNDS	
Total funds brought forward	503,428
TOTAL FUNDS CARRIED FORWARD	<u>508,170</u>

IPSWICH SCOUT DISTRICT LIASON COMMITTEE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

5. TANGIBLE FIXED ASSETS

	Improvements to property £	Fixtures and fittings £	Totals £
COST			
At 1 January 2020 and 31 December 2020	670,712	52,472	723,184
DEPRECIATION			
At 1 January 2020	336,506	45,534	382,040
Charge for year	20,845	1,734	22,579
At 31 December 2020	357,351	47,268	404,619
NET BOOK VALUE			
At 31 December 2020	313,361	5,204	318,565
At 31 December 2019	334,206	6,938	341,144

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Other debtors	6,752	7,843

7. CURRENT ASSET INVESTMENTS

	2020 £	2019 £
Listed investments	4,313	4,313

IPSWICH SCOUT DISTRICT LIASON COMMITTEE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Other creditors	10,128	12,470

9. MOVEMENT IN FUNDS

	At 1.1.20 £	Net movement in funds £	Transfers between funds £	At 31.12.20 £
Unrestricted funds				
General fund	463,971	(11,645)	(1,847)	450,479
Building Maintenance Fund	31,588	(33,435)	1,847	-
Gang Show Fund	9,915	(3,479)	-	6,436
Tree Fund	696	-	-	696
Activities Fund	2,000	-	-	2,000
	<u>508,170</u>	<u>(48,559)</u>	<u>-</u>	<u>459,611</u>
TOTAL FUNDS	<u>508,170</u>	<u>(48,559)</u>	<u>-</u>	<u>459,611</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	47,966	(59,611)	(11,645)
Building Maintenance Fund	-	(33,435)	(33,435)
Gang Show Fund	-	(3,479)	(3,479)
	<u>47,966</u>	<u>(96,525)</u>	<u>(48,559)</u>
TOTAL FUNDS	<u>47,966</u>	<u>(96,525)</u>	<u>(48,559)</u>

IPSWICH SCOUT DISTRICT LIASON COMMITTEE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.19 £	Net movement in funds £	Transfers between funds £	At 31.12.19 £
Unrestricted funds				
General fund	462,138	6,438	(4,605)	463,971
Building Maintenance Fund	28,588	-	3,000	31,588
Gang Show Fund	10,006	(1,696)	1,605	9,915
Tree Fund	696	-	-	696
Activities Fund	2,000	-	-	2,000
	<u>503,428</u>	<u>4,742</u>	<u>-</u>	<u>508,170</u>
TOTAL FUNDS	<u>503,428</u>	<u>4,742</u>	<u>-</u>	<u>508,170</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	85,833	(79,395)	6,438
Gang Show Fund	3,915	(5,611)	(1,696)
	<u>89,748</u>	<u>(85,006)</u>	<u>4,742</u>
TOTAL FUNDS	<u>89,748</u>	<u>(85,006)</u>	<u>4,742</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.19 £	Net movement in funds £	Transfers between funds £	At 31.12.20 £
Unrestricted funds				
General fund	462,138	(5,207)	(6,452)	450,479
Building Maintenance Fund	28,588	(33,435)	4,847	-
Gang Show Fund	10,006	(5,175)	1,605	6,436
Tree Fund	696	-	-	696
Activities Fund	2,000	-	-	2,000
	<u>503,428</u>	<u>(43,817)</u>	<u>-</u>	<u>459,611</u>
TOTAL FUNDS	<u>503,428</u>	<u>(43,817)</u>	<u>-</u>	<u>459,611</u>

IPSWICH SCOUT DISTRICT LIASON COMMITTEE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

9. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	133,799	(139,006)	(5,207)
Building Maintenance Fund	-	(33,435)	(33,435)
Gang Show Fund	3,915	(9,090)	(5,175)
	<u>137,714</u>	<u>(181,531)</u>	<u>(43,817)</u>
TOTAL FUNDS	<u><u>137,714</u></u>	<u><u>(181,531)</u></u>	<u><u>(43,817)</u></u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2020.

IPSWICH SCOUT DISTRICT LIASON COMMITTEE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

	2020	2019
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Contributions for use of facilities	18,673	84,919
Gang show income	-	3,915
Grants	28,400	-
	<hr/>	<hr/>
	47,073	88,834
Investment income		
Deposit account interest	893	914
	<hr/>	<hr/>
Total incoming resources	47,966	89,748
EXPENDITURE		
Raising donations and legacies		
Rates and water	3,167	3,835
Insurance	8,393	8,573
Light and heat	10,411	13,256
Telephone	1,798	1,464
Postage and stationery	168	176
Sundries	2,167	673
Repairs and Maintenance	44,363	28,259
Gang Show Expenses	3,479	5,612
Depreciation of tangible fixed assets	22,579	23,158
	<hr/>	<hr/>
	96,525	85,006
Total resources expended	96,525	85,006
	<hr/>	<hr/>
Net (expenditure)/income	(48,559)	4,742
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This page does not form part of the statutory financial statements