

**REGISTERED CHARITY NUMBER: 305661**

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021**  
**FOR**  
**IPSWICH SCOUT DISTRICT LIASON COMMITTEE**

**IPSWICH SCOUT DISTRICT LIASON COMMITTEE**

**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 2
<b>Independent Examiner's Report</b>	3
<b>Statement of Financial Activities</b>	4
<b>Statement of Financial Position</b>	5
<b>Notes to the Financial Statements</b>	6 to 11
<b>Detailed Statement of Financial Activities</b>	12

## **IPSWICH SCOUT DISTRICT LIASON COMMITTEE**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31 DECEMBER 2021**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. 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**

Covid 19 still affected the earlier part of last year, although Hallowtree income did increase by £22,077 to £40,750. We also received a grant of £24,657 compared with £28,400 in the previous year. Although there was no gang show in 2021, we did receive a donation of £15,582 from the Friends of Ipswich Gang Show. Our total expenses, including depreciation, were £56,141 compared with £96,525 in the previous year. The previous year included the new windows in the main building of £33,435. The net result was therefore a surplus of £25,329 compared with a deficit of £48,559 in the previous year. Our bank balances have also increased by £46,544.

#### **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

**IPSWICH SCOUT DISTRICT LIASON COMMITTEE**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**Trustees**

G J Parker (appointed 31/12/21)

M Agar

K Barber (resigned 31/12/21)

**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 20 July 2022 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 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 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

24 August 2022

**IPSWICH SCOUT DISTRICT LIASON COMMITTEE**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

	Notes	2021 Unrestricted funds £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		80,989	47,073
Investment income	2	481	893
<b>Total</b>		<u>81,470</u>	<u>47,966</u>
<b>EXPENDITURE ON</b>			
Raising funds		56,141	96,525
<b>NET INCOME/(EXPENDITURE)</b>		25,329	(48,559)
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		459,611	508,170
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>484,940</u></u>	<u><u>459,611</u></u>

The notes form part of these financial statements

**IPSWICH SCOUT DISTRICT LIASON COMMITTEE**

**STATEMENT OF FINANCIAL POSITION**  
**31 DECEMBER 2021**

	Notes	2021 Unrestricted funds £	2020 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	5	296,680	318,565
<b>CURRENT ASSETS</b>			
Debtors	6	6,793	6,752
Investments	7	4,313	4,313
Cash at bank		186,653	140,109
		<u>197,759</u>	<u>151,174</u>
<b>CREDITORS</b>			
Amounts falling due within one year	8	(9,499)	(10,128)
		<u>188,260</u>	<u>141,046</u>
<b>NET CURRENT ASSETS</b>			
		<u>188,260</u>	<u>141,046</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		484,940	459,611
		<u>484,940</u>	<u>459,611</u>
<b>NET ASSETS</b>		484,940	459,611
		<u>484,940</u>	<u>459,611</u>
<b>FUNDS</b>	9		
Unrestricted funds		484,940	459,611
		<u>484,940</u>	<u>459,611</u>
<b>TOTAL FUNDS</b>		484,940	459,611
		<u>484,940</u>	<u>459,611</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 20 July 2022 and were signed on its behalf by:

M Agar - Trustee

G J Parker - 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 2021

#### 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 2021**

**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**

	2021	2020
	£	£
Deposit account interest	481	893
	<u>          </u>	<u>          </u>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

**4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	47,073
Investment income	893
<b>Total</b>	<u>47,966</u>
<b>EXPENDITURE ON</b>	
Raising funds	96,525
<b>NET INCOME/(EXPENDITURE)</b>	(48,559)
<b>RECONCILIATION OF FUNDS</b>	
<b>Total funds brought forward</b>	508,170
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>459,611</u>

**IPSWICH SCOUT DISTRICT LIASON COMMITTEE**

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

**5. TANGIBLE FIXED ASSETS**

	Improvements to property £	Fixtures and fittings £	Totals £
<b>COST</b>			
At 1 January 2021 and 31 December 2021	670,712	52,472	723,184
<b>DEPRECIATION</b>			
At 1 January 2021	357,351	47,268	404,619
Charge for year	20,845	1,040	21,885
At 31 December 2021	378,196	48,308	426,504
<b>NET BOOK VALUE</b>			
At 31 December 2021	292,516	4,164	296,680
At 31 December 2020	313,361	5,204	318,565

**6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021 £	2020 £
Other debtors	6,793	6,752

**7. CURRENT ASSET INVESTMENTS**

	2021 £	2020 £
Listed investments	4,313	4,313

**IPSWICH SCOUT DISTRICT LIASON COMMITTEE**

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

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021	2020
	£	£
Other creditors	9,499	10,128
	<u>          </u>	<u>          </u>

**9. MOVEMENT IN FUNDS**

	At 1.1.21	Net movement in funds	At 31.12.21
	£	£	£
<b>Unrestricted funds</b>			
General fund	450,479	9,747	460,226
Gang Show Fund	6,436	15,582	22,018
Tree Fund	696	-	696
Activities Fund	2,000	-	2,000
	<u>          </u>	<u>          </u>	<u>          </u>
	459,611	25,329	484,940
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>459,611</u>	<u>25,329</u>	<u>484,940</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	65,888	(56,141)	9,747
Gang Show Fund	15,582	-	15,582
	<u>          </u>	<u>          </u>	<u>          </u>
	81,470	(56,141)	25,329
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>81,470</u>	<u>(56,141)</u>	<u>25,329</u>

**IPSWICH SCOUT DISTRICT LIASON COMMITTEE**

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

**9. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.1.20 £	Net movement in funds £	Transfers between funds £	At 31.12.20 £
<b>Unrestricted funds</b>				
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>
<b>TOTAL FUNDS</b>	<u>508,170</u>	<u>(48,559)</u>	<u>-</u>	<u>459,611</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<u>47,966</u>	<u>(96,525)</u>	<u>(48,559)</u>

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

	At 1.1.20 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
<b>Unrestricted funds</b>				
General fund	463,971	(1,898)	(1,847)	460,226
Building Maintenance Fund	31,588	(33,435)	1,847	-
Gang Show Fund	9,915	12,103	-	22,018
Tree Fund	696	-	-	696
Activities Fund	2,000	-	-	2,000
	<u>508,170</u>	<u>(23,230)</u>	<u>-</u>	<u>484,940</u>
<b>TOTAL FUNDS</b>	<u>508,170</u>	<u>(23,230)</u>	<u>-</u>	<u>484,940</u>

**IPSWICH SCOUT DISTRICT LIASON COMMITTEE**

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

**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 £
<b>Unrestricted funds</b>			
General fund	113,854	(115,752)	(1,898)
Building Maintenance Fund	-	(33,435)	(33,435)
Gang Show Fund	15,582	(3,479)	12,103
	<u>129,436</u>	<u>(152,666)</u>	<u>(23,230)</u>
<b>TOTAL FUNDS</b>	<u><u>129,436</u></u>	<u><u>(152,666)</u></u>	<u><u>(23,230)</u></u>

**10. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2021.

**IPSWICH SCOUT DISTRICT LIASON COMMITTEE**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

	2021	2020
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Contributions for use of facilities	40,750	18,673
Gang show income	15,582	-
Grants	24,657	28,400
	<u>80,989</u>	<u>47,073</u>
<b>Investment income</b>		
Deposit account interest	481	893
	<u>81,470</u>	<u>47,966</u>
<b>Total incoming resources</b>		
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Rates and water	1,379	3,167
Insurance	7,418	8,393
Light and heat	8,131	10,411
Telephone	1,495	1,798
Postage and stationery	148	168
Sundries	3,025	2,167
Repairs and Maintenance	12,660	44,363
Gang Show Expenses	-	3,479
Depreciation of tangible fixed assets	21,885	22,579
	<u>56,141</u>	<u>96,525</u>
Total resources expended	<u>56,141</u>	<u>96,525</u>
<b>Net income/(expenditure)</b>	<u><u>25,329</u></u>	<u><u>(48,559)</u></u>

This page does not form part of the statutory financial statements