

**Report of the Trustees and**  
**Unaudited Financial Statements**  
**for the Year Ended 31 December 2022**  
**for**  
**Ipswich Scout District Liason Committee**

**Ipswich Scout District Liason Committee**

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for the Year Ended 31 December 2022**

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## Ipswich Scout District Liason Committee

### Report of the Trustees for the Year Ended 31 December 2022

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. 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**

Hallowtree has fully recovered from the effects of covid with a total income of £83,774, which was just shy of the record year of £84,919 in 2019.

Total income including the gang show was £98,600 and total expenditure, including gang show and depreciation, was £133,700, leaving a deficit for the year of £35,100. Expenditure was over £50,000 higher than normal because of the upgrading of activities, in particular the assault course and the shooting area, and the site electrics.

Our bank balances at the end of the year stood at £173,535, a decrease from the previous year of £13,118.

#### **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**

G J L Parker  
M R Agar

**Ipswich Scout District Liason Committee**

**Report of the Trustees**  
**for the Year Ended 31 December 2022**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

M K Howes FCCA ACA  
Ballams Chartered Accountants  
Crane Court  
302 London Road  
Ipswich  
Suffolk  
IP2 0AJ

Approved by order of the board of trustees on 14 June 2023 and signed on its behalf by:

M R 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 2022.

**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.

M K Howes FCCA ACA

Ballams Chartered Accountants  
Crane Court  
302 London Road  
Ipswich  
IP2 0AJ

12 July 2023

**Ipswich Scout District Liason Committee**

**Statement of Financial Activities**  
**for the Year Ended 31 December 2022**

		<b>2022</b>	2021
		<b>Unrestricted</b>	Total
		<b>funds</b>	funds
		<b>£</b>	£
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies		<b>97,502</b>	80,989
Investment income	2	<b><u>1,098</u></b>	<u>481</u>
<b>Total</b>		<b><u>98,600</u></b>	<u>81,470</u>
<b>EXPENDITURE ON</b>			
Raising funds		<b>133,700</b>	56,141
		<hr/>	<hr/>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(35,100)</b>	25,329
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<b>484,940</b>	459,611
		<hr/>	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b><u>449,840</u></b>	<u>484,940</u>

The notes form part of these financial statements

**Ipswich Scout District Liason Committee**

**Statement of Financial Position**  
**31 December 2022**

		<b>2022</b>	2021
		<b>Unrestricted</b>	Total
		<b>funds</b>	funds
		<b>£</b>	£
<b>FIXED ASSETS</b>	Notes		
Tangible assets	5	<b>275,002</b>	296,680
<b>CURRENT ASSETS</b>			
Debtors	6	<b>8,124</b>	6,793
Investments	7	<b>4,313</b>	4,313
Cash at bank		<b><u>173,535</u></b>	<u>186,653</u>
		<b>185,972</b>	197,759
<b>CREDITORS</b>			
Amounts falling due within one year	8	<b>(11,134)</b>	(9,499)
<b>NET CURRENT ASSETS</b>		<b><u>174,838</u></b>	<u>188,260</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>449,840</b>	484,940
<b>NET ASSETS</b>		<b><u>449,840</u></b>	<u>484,940</u>
<b>FUNDS</b>	9		
Unrestricted funds		<b><u>449,840</u></b>	<u>484,940</u>
<b>TOTAL FUNDS</b>		<b><u>449,840</u></b>	<u>484,940</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 14 June 2023 and were signed on its behalf by:

M R Agar - Trustee

G J L 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 2022**

**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% straight line on buildings

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.

**2. INVESTMENT INCOME**

	<b>2022</b>	2021
	£	£
Deposit account interest	<u><b>1,098</b></u>	<u>481</u>

Ipswich Scout District Liason Committee

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

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

	Unrestricted funds £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	80,989
Investment income	<u>481</u>
<b>Total</b>	<u>81,470</u>
<b>EXPENDITURE ON</b>	
Raising funds	<u>56,141</u>
<b>NET INCOME</b>	25,329
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	<u>459,611</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>484,940</u></u>

**5. TANGIBLE FIXED ASSETS**

	Improvements to property £	Fixtures and fittings £	Totals £
<b>COST</b>			
At 1 January 2022 and 31 December 2022	<u>670,712</u>	<u>52,472</u>	<u>723,184</u>
<b>DEPRECIATION</b>			
At 1 January 2022	<u>378,196</u>	<u>48,308</u>	<u>426,504</u>
Charge for year	<u>20,845</u>	<u>833</u>	<u>21,678</u>
At 31 December 2022	<u>399,041</u>	<u>49,141</u>	<u>448,182</u>
<b>NET BOOK VALUE</b>			
At 31 December 2022	<u><u>271,671</u></u>	<u><u>3,331</u></u>	<u><u>275,002</u></u>
At 31 December 2021	292,516	4,164	296,680



Ipswich Scout District Liason Committee

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022

<b>6.</b>	<b>DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	<b>2022</b>	2021
		£	£
	Other debtors	<u><b>8,124</b></u>	<u><b>6,793</b></u>

<b>7.</b>	<b>CURRENT ASSET INVESTMENTS</b>	<b>2022</b>	2021
		£	£
	Listed investments	<u><b>4,313</b></u>	<u><b>4,313</b></u>

<b>8.</b>	<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	<b>2022</b>	2021
		£	£
	Other creditors	<u><b>11,134</b></u>	<u><b>9,499</b></u>

<b>9.</b>	<b>MOVEMENT IN FUNDS</b>	Net movement in funds	Transfers between funds	At
	At 1.1.22	£	£	31.12.22
	£	£	£	£
	<b>Unrestricted funds</b>			
	General fund	<b>460,226</b>	<b>(36,246)</b>	<b>420,980</b>
	Building Maintenance Fund	-	<b>3,000</b>	<b>3,000</b>
	Gang Show Fund	<b>22,018</b>	<b>1,146</b>	<b>23,164</b>
	Tree Fund	<b>696</b>	-	<b>696</b>
	Activities Fund	<u><b>2,000</b></u>	-	<u><b>2,000</b></u>
		<u><b>484,940</b></u>	<u><b>(35,100)</b></u>	<u><b>449,840</b></u>
	<b>TOTAL FUNDS</b>	<u><b>484,940</b></u>	<u><b>(35,100)</b></u>	<u><b>449,840</b></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	<b>84,872</b>	<b>(121,118)</b>	<b>(36,246)</b>
Gang Show Fund	<u><b>13,728</b></u>	<u><b>(12,582)</b></u>	<u><b>1,146</b></u>
	<u><b>98,600</b></u>	<u><b>(133,700)</b></u>	<u><b>(35,100)</b></u>
<b>TOTAL FUNDS</b>	<u><b>98,600</b></u>	<u><b>(133,700)</b></u>	<u><b>(35,100)</b></u>

**Ipswich Scout District Liason Committee**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2022**

**9. MOVEMENT IN FUNDS - continued**

**Comparatives for 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	<u>2,000</u>	<u>-</u>	<u>2,000</u>
	<u>459,611</u>	<u>25,329</u>	<u>484,940</u>
<b>TOTAL FUNDS</b>	<u><u>459,611</u></u>	<u><u>25,329</u></u>	<u><u>484,940</u></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	65,888	(56,141)	9,747
Gang Show Fund	<u>15,582</u>	<u>-</u>	<u>15,582</u>
	<u>81,470</u>	<u>(56,141)</u>	<u>25,329</u>
<b>TOTAL FUNDS</b>	<u><u>81,470</u></u>	<u><u>(56,141)</u></u>	<u><u>25,329</u></u>

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

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
<b>Unrestricted funds</b>				
General fund	450,479	(26,499)	(3,000)	420,980
Building Maintenance Fund	-	-	3,000	3,000
Gang Show Fund	6,436	16,728	-	23,164
Tree Fund	696	-	-	696
Activities Fund	<u>2,000</u>	<u>-</u>	<u>-</u>	<u>2,000</u>
	<u>459,611</u>	<u>(9,771)</u>	<u>-</u>	<u>449,840</u>
<b>TOTAL FUNDS</b>	<u><u>459,611</u></u>	<u><u>(9,771)</u></u>	<u><u>-</u></u>	<u><u>449,840</u></u>

**Ipswich Scout District Liason Committee**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2022**

**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	150,760	(177,259)	(26,499)
Gang Show Fund	<u>29,310</u>	<u>(12,582)</u>	<u>16,728</u>
	<u>180,070</u>	<u>(189,841)</u>	<u>(9,771)</u>
<b>TOTAL FUNDS</b>	<u><u>180,070</u></u>	<u><u>(189,841)</u></u>	<u><u>(9,771)</u></u>

**10. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2022.

**Ipswich Scout District Liason Committee**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 December 2022**

	2022 £	2021 £
<b>INCOME AND ENDOWMENTS</b>		
Contributions for use of facilities	<b>83,774</b>	40,750
Gang show income	<b>13,728</b>	15,582
Grants	<u>-</u>	<u>24,657</u>
	<b>97,502</b>	80,989
<b>Investment income</b>		
Deposit account interest	<u>1,098</u>	<u>481</u>
<b>Total incoming resources</b>	<b>98,600</b>	81,470
<b>EXPENDITURE</b>		
Rates and water	<b>3,210</b>	1,379
Insurance	<b>7,997</b>	7,418
Light and heat	<b>16,130</b>	8,131
Telephone	<b>711</b>	1,495
Postage and stationery	<b>106</b>	148
Sundries	<b>574</b>	3,025
Repairs and Maintenance	<b>70,712</b>	12,660
Gang Show Expenses	<b>12,582</b>	-
Depreciation of tangible fixed assets	<u>21,678</u>	<u>21,885</u>
	<b>133,700</b>	<u>56,141</u>
Total resources expended	<u>133,700</u>	<u>56,141</u>
<b>Net (expenditure)/income</b>	<u><b>(35,100)</b></u>	<u>25,329</u>

This page does not form part of the statutory financial statements