

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 December 2024
for
Ipswich Scout District Liason Committee

Ipswich Scout District Liason Committee

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for the Year Ended 31 December 2024**

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Ipswich Scout District Liason Committee

Report of the Trustees **for the Year Ended 31 December 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. 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.

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 (deceased 11.5.24)

M Raffe

M Pearson (appointed 11.5.24)

Independent Examiner

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

Ipswich Scout District Liason Committee

Report of the Trustees
for the Year Ended 31 December 2024

Approved by order of the board of trustees on 10 June 2025 and signed on its behalf by:

M Raffe - 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 2024.

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

Knights Lowe Ltd
Crane Court
302 London Road
Ipswich
IP2 0AJ

30 June 2025

Ipswich Scout District Liason Committee

Statement of Financial Activities
for the Year Ended 31 December 2024

		2024	2023
		Unrestricted	Total
		funds	funds
		£	£
INCOME FROM			
Charitable activities			
Gang show income		18,042	14,564
Contributions for use of facilities		120,058	106,527
Investment income	2	2,064	2,928
Total		140,164	124,019
EXPENDITURE ON			
Charitable activities		97,891	102,186
Net gains on investments		2,181	13,111
NET INCOME		44,454	34,944
RECONCILIATION OF FUNDS			
Total funds brought forward		484,785	449,840
TOTAL FUNDS CARRIED FORWARD		529,239	484,784

The notes form part of these financial statements

Ipswich Scout District Liason Committee

Statement of Financial Position
31 December 2024

		2024	2023
		Unrestricted	Total
		funds	funds
		£	£
FIXED ASSETS	Notes		
Tangible assets	5	277,759	253,491
CURRENT ASSETS			
Debtors	6	9,524	9,065
Investments	7	19,605	17,424
Cash at bank		<u>228,486</u>	<u>212,692</u>
		257,615	239,181
CREDITORS			
Amounts falling due within one year	8	(6,135)	(7,888)
		<u>251,480</u>	<u>231,293</u>
NET CURRENT ASSETS			
		529,239	484,784
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>529,239</u>	<u>484,784</u>
NET ASSETS			
FUNDS	9		
Unrestricted funds		<u>529,239</u>	<u>484,784</u>
TOTAL FUNDS		<u>529,239</u>	<u>484,784</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 10 June 2025 and were signed on its behalf by:

M Raffe - Trustee

M Pearson - 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 2024

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

	2024	2023
	£	£
Deposit account interest	<u>2,064</u>	<u>2,928</u>

Ipswich Scout District Liason Committee

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME FROM	
Charitable activities	
Gang show income	14,564
Contributions for use of facilities	106,527
Investment income	<u>2,928</u>
Total	<u>124,019</u>
EXPENDITURE ON	
Charitable activities	102,186
	<u> </u>
Net gains on investments	<u>13,111</u>
NET INCOME	34,944
RECONCILIATION OF FUNDS	
Total funds brought forward	449,840
	<u> </u>
TOTAL FUNDS CARRIED FORWARD	<u><u>484,784</u></u>

Ipswich Scout District Liason Committee

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

5. TANGIBLE FIXED ASSETS

	Improvements to property £	Fixtures and fittings £	Totals £
COST			
At 1 January 2024	670,712	52,472	723,184
Additions	<u>50,718</u>	<u>-</u>	<u>50,718</u>
At 31 December 2024	<u>721,430</u>	<u>52,472</u>	<u>773,902</u>
DEPRECIATION			
At 1 January 2024	419,886	49,807	469,693
Charge for year	<u>25,917</u>	<u>533</u>	<u>26,450</u>
At 31 December 2024	<u>445,803</u>	<u>50,340</u>	<u>496,143</u>
NET BOOK VALUE			
At 31 December 2024	<u>275,627</u>	<u>2,132</u>	<u>277,759</u>
At 31 December 2023	<u>250,826</u>	<u>2,665</u>	<u>253,491</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Other debtors	<u>9,524</u>	<u>9,065</u>

7. CURRENT ASSET INVESTMENTS

	2024 £	2023 £
Listed investments	<u>19,605</u>	<u>17,424</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Other creditors	<u>6,135</u>	<u>7,888</u>

9. MOVEMENT IN FUNDS

	At 1.1.24 £	Net movement in funds £	Transfers between funds £	At 31.12.24 £
Unrestricted funds				
General fund	484,785	40,786	(3,000)	522,571
Building Maintenance Fund	-	-	3,000	3,000
Gang Show Fund	<u>-</u>	<u>3,668</u>	<u>-</u>	<u>3,668</u>
	<u>484,785</u>	<u>44,454</u>	<u>-</u>	<u>529,239</u>
TOTAL FUNDS	<u>484,785</u>	<u>44,454</u>	<u>-</u>	<u>529,239</u>

Ipswich Scout District Liason Committee

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	122,122	(83,517)	2,181	40,786
Gang Show Fund	<u>18,042</u>	<u>(14,374)</u>	-	<u>3,668</u>
	<u>140,164</u>	<u>(97,891)</u>	<u>2,181</u>	<u>44,454</u>
TOTAL FUNDS	<u>140,164</u>	<u>(97,891)</u>	<u>2,181</u>	<u>44,454</u>

Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
Unrestricted funds				
General fund	420,980	34,068	(3,000)	452,048
Building Maintenance Fund	3,000	-	3,000	6,000
Gang Show Fund	23,164	876	-	24,040
Tree Fund	696	-	-	696
Activities Fund	<u>2,000</u>	-	-	<u>2,000</u>
	<u>449,840</u>	<u>34,944</u>	-	<u>484,784</u>
TOTAL FUNDS	<u>449,840</u>	<u>34,944</u>	-	<u>484,784</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	109,455	(88,498)	13,111	34,068
Gang Show Fund	<u>14,564</u>	<u>(13,688)</u>	-	<u>876</u>
	<u>124,019</u>	<u>(102,186)</u>	<u>13,111</u>	<u>34,944</u>
TOTAL FUNDS	<u>124,019</u>	<u>(102,186)</u>	<u>13,111</u>	<u>34,944</u>

Ipswich Scout District Liason Committee

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

9. MOVEMENT IN FUNDS - continued

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

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.24 £
Unrestricted funds				
General fund	420,980	74,854	(6,000)	489,834
Building Maintenance Fund	3,000	-	6,000	9,000
Gang Show Fund	23,164	4,544	-	27,708
Tree Fund	696	-	-	696
Activities Fund	<u>2,000</u>	<u>-</u>	<u>-</u>	<u>2,000</u>
	<u>449,840</u>	<u>79,398</u>	<u>-</u>	<u>529,238</u>
TOTAL FUNDS	<u>449,840</u>	<u>79,398</u>	<u>-</u>	<u>529,238</u>

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 £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	231,577	(172,015)	15,292	74,854
Gang Show Fund	<u>32,606</u>	<u>(28,062)</u>	<u>-</u>	<u>4,544</u>
	<u>264,183</u>	<u>(200,077)</u>	<u>15,292</u>	<u>79,398</u>
TOTAL FUNDS	<u>264,183</u>	<u>(200,077)</u>	<u>15,292</u>	<u>79,398</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2024.

Ipswich Scout District Liason Committee

Detailed Statement of Financial Activities
for the Year Ended 31 December 2024

	2024 £	2023 £
INCOME		
Investment income		
Deposit account interest	2,064	2,928
Charitable activities		
Contributions for use of facilities	120,058	106,527
Gang show income	<u>18,042</u>	<u>14,564</u>
	138,100	121,091
Total incoming resources	140,164	124,019
EXPENDITURE		
Charitable activities		
Rates and water	3,181	2,788
Insurance	9,243	8,652
Light and heat	14,419	28,017
Telephone	505	409
Sundries	3,567	1,284
Repairs and Maintenance	26,152	25,837
Gang Show Expenses	14,374	13,688
Depreciation of tangible fixed assets	<u>26,450</u>	<u>21,511</u>
	97,891	102,186
Total resources expended	97,891	102,186
Net income	<u>42,273</u>	<u>21,833</u>

This page does not form part of the statutory financial statements