

Independently Examined Council's Report And Financial Statements

Mid Sussex District Scouts
For the year ended 31 March 2023

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Reference and Administration Details of the Charity, its Council and Advisers

Mid Sussex District Scouts

For the year ended 31 March 2023

Council	Alan Dyke, Chair of Trustees Ken Butler, President (deceased April 2023) Alec Gaskin, President Mark Scholfield, District Commissioner, Trustee Michael Larcombe, Deputy District Commissioner and Badge Secretary Lisa Costello, District Treasurer Steve Hudson, Executive Member Mark Hutchinson, Executive Member Tony Pearson, Trustee Fred Thomas, Executive Member
Charity registered number	305841
Principal office	14 Summerhill Grange Lindfield West Sussex RH16 1RQ
Accountants	2 Sisters Accounting Ltd International House 12 Constance Street London E16 2DQ

Council's Report

Mid Sussex District Scouts For the year ended 31 March 2023

The Council present their annual report together with the financial statements of the Mid Sussex District Scouts for the year 1 April 2022 to 31 March 2023.

Objectives and activities

1. Policies and objectives

In setting objectives and planning for activities, the Council have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Achievements and performance

1. Review of activities

The 2022/23 year has seen a return to normal Scouting with thankfully no external restrictions imposed due to health issues. Scouting in the District continues to attract many young people wishing to benefit from the activities we offer, however places are limited by the number of buildings that we can run Scouting from and the number of adult Leaders we have. New Adult recruitment continues at pace with some 69 new adult volunteers welcomed into the District, whilst some 30 Leaders have moved on or retired.

We at the end of March had 1284 young people and 421 adults registered with the District and welcomed Squirrels as a new section.

Progress with finding new premises continues at a slow pace, Barns Cottage Green Haywards Heath, a new build planned as a multipurpose community centre to be constructed with the assistance of Mid Sussex District Council is reaching an agreement with MSDC, but considerable extra funds are required to deliver this proposed building, likely to be a couple of years away.

Talks have also been going on with MSDC over a new building in Burgess Hill, on a new housing estate, here the Developer is providing a Community Centre as part of the development and MSDC are seeking a group to take on the running of it. We also continue to be consulted over the future of the Redwood Centre Haywards Heath that forms part of Clare Hall which is due to be redeveloped at some time in the future. We have a lease until mid 2024 but it looks as though that date will be extended.

Membership subscriptions in the accounts showing as £2,859 included subscriptions for the year as £5,526 being £4.50 per member. This has been reduced by £2,667 (2 of £1,333) which were loan repayments by 5th Burgess Hill in 2016 and 2018 previously mis-recorded as membership subscription receipts. The 5th Burgess Hill loan balance due is £6,667 being 5 further repayments ending in March 2028

A loan for the Trident van has also been checked and confirmed that £1,500 is still due and will be repaid during 2023-24. There is showing a shortfall of £4,959 in the Jamboree funds. This is cleared in 2023-24. District Charitable Activities Expenses during the year 2022-23 includes £6,000 being a contribution of £500 for each member of the Jamboree 2023. Designated Funds held for the building of a new Scout Hut at Barn Cottage Green have increased by £873 of bank interest and £2,283 of funds held on closure of 3rd Haywards Heath Scout Group, leaving a balance of £245,786 available for the cost of building, £1,467 of which has been spent and is held as work-in-progress.

Financial review

1. Going concern

After making appropriate enquiries, the Council have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

2. Reserves policy

It is the policy of the charity to maintain free reserves at a level to cover future anticipated expenditure for at least three months.

Structure, governance and management

1. **Constitution**

Mid Sussex District Scouts is a registered charity, number 305841, and is constituted under a Trust deed.

2. **Methods of appointment or election of council**

The management of the charity is the responsibility of the Council who are elected and co-opted under the terms of the Trust Deed.

Statement of Council's responsibilities

The Council are responsible for preparing the Council's report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Council to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Council are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Council 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, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Council on 21st December 2023 and signed on their behalf by:

Alan Dyke

Alan Dyke
Chair

Independent Examiner's Report

Mid Sussex District Scouts

For the year ended 31 March 2023

Independent examiner's report to the Council of Mid Sussex District Scouts ('the Charity')

I report to the charity Council on my examination of the accounts of the Charity for the year ended 31 March 2023.

Responsibilities and basis of report

As the Council of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the Charity has prepared the accounts 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 Charity as required by section 130 of the 2011 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.

Signed:

Dated:

Jessie Chivers

19th December 2023

2 Sisters Accounting Ltd
International House
12 Constance Street
London
E16 2DQ

Income and Expenditure

Mid Sussex District Scouts For the year ended 31 March 2023

	2023	2022
Explorers		
Income	36,761.01	28,344.83
Expenditure	(38,447.30)	(33,321.65)
Total Explorers	(1,686.29)	(4,976.82)
District Events		
Income		
District Charitable Activities Income	3,986.00	1,271.56
Iceland 2023 Income	49,133.70	-
Total Income	53,119.70	1,271.56
Expenditure		
District Charitable Activities Expenses	(11,138.51)	(3,373.95)
Iceland 2023 Expenses	(49,134.08)	-
Total Expenditure	(60,272.59)	(3,373.95)
Total District Events	(7,152.89)	(2,102.39)
Badges		
Income	9,318.36	8,582.73
Expenditure	(8,333.63)	(7,470.67)
Total Badges	984.73	1,112.06
Other Charitable Activities		
Income		
Membership subscriptions	2,859.34	2,940.00
Charitable activities Network	-	144.00
Donations	229.52	40.67
Interest Income	-	29.42
Other Revenue	-	56.01
Total Income	3,088.86	3,210.10
Expenditure		
Direct Costs Young Leaders	(564.13)	(308.26)
Neckerchief purchases	-	(50.50)
Leader Training	(236.05)	-
Total Expenditure	(800.18)	(358.76)
Total Other Charitable Activities	2,288.68	2,851.34
The Redwood Centre		
Income		
The Redwood Centre Rent	29,403.72	24,515.00
Total Income	29,403.72	24,515.00
Expenditure		
Accountancy fees	(100.00)	(690.00)

	2023	2022
Bank Fees	(132.02)	(104.00)
Depreciation Expense	(990.01)	(1,202.00)
General Expenses	-	(176.85)
Insurance	(946.80)	(904.11)
IT Software and Consumables	(332.52)	(292.92)
Light, Power, Heating	(5,514.43)	(3,321.20)
Rates	-	(980.09)
Rent	(17,447.56)	(15,000.00)
Repairs & Maintenance	(4,588.33)	(1,282.35)
Total Expenditure	(30,051.67)	(23,953.52)
Total The Redwood Centre	(647.95)	561.48
Total Net Income	(6,213.72)	(2,554.33)

Balance Sheet

Mid Sussex District Scouts As at 31 March 2023

	31 MAR 2023	31 MAR 2022
Assets		
Fixed Assets		
Buildings	4,044.60	4,044.60
Less Accumulated Depreciation on Buildings	(1,617.92)	(1,213.92)
Plant and Machinery	3,814.32	3,814.32
Less Accumulated Depreciation on Plant and Machinery	(3,500.32)	(3,396.22)
Office Equipment	9,619.87	9,619.87
Less Accumulated Depreciation on Office Equipment	(9,021.87)	(8,835.99)
Trident Explorer's Van	5,000.00	5,000.00
Less Accumulated Depreciation on Motor Vehicles	(4,110.00)	(3,813.97)
Total Fixed Assets	4,228.68	5,218.69
Current Assets		
Badge stocks	6,047.01	5,982.82
Subscriptions receivable	-	2,891.00
5th Burgess Hill Loan	6,666.90	10,666.89
Other debtors	-	402.59
Work-In-Progress Barn Cottage Green	1,466.96	-
Trident Van Loan	1,437.50	1,500.00
Jamboree 2023		
Jamboree Income 2023	(39,490.92)	-
Jamboree 100 Club	(196.80)	-
Jamboree Costs 2023	44,646.92	5,046.92
Total Jamboree 2023	4,959.20	5,046.92
Total Current Assets	20,577.57	26,490.22
Bank		
Current Account	148,885.83	141,987.97
Deposit Account	123,239.36	213,566.60
Badge account	2,394.28	2,674.43
Mid Sussex Jamboree	-	525.55
Deposit Account 2	91,000.00	-
Total Bank	365,519.47	358,754.55
Total Assets	390,325.72	390,463.46
Liabilities		
Current Liabilities		
Iceland 2023		
Iceland23 Income	11,975.00	10,800.00
Iceland23 Expenses	1,156.52	(1,200.00)
Total Iceland 2023	13,131.52	9,600.00
Subscriptions payable	58,330.00	54,684.00

	31 MAR 2023	31 MAR 2022
Accountancy fee	100.00	690.00
Prepaid badges	838.80	994.14
Redwood Door Loan	240.00	720.00
3rd Haywards Heath	-	2,282.50
Total Current Liabilities	72,640.32	68,970.64
Total Liabilities	72,640.32	68,970.64
Net Assets	317,685.40	321,492.82
Equity		
Current Year Earnings	(6,213.72)	(2,554.33)
Undesignated Funds	78,112.86	80,667.19
Equipment fund	-	748.96
Designated funds	245,786.26	242,631.00
Total Equity	317,685.40	321,492.82

Notes to the Financial Statements

Mid Sussex District Scouts

For the year ended 31 March 2023

1. General information

Mid Sussex District Scouts is a charity registered in England and Wales, registration number 305841. The principal office address is 14 Summerhill Grange, Lindfield, West Sussex, RH16 1RQ.

2. Accounting policies

1. Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Mid Sussex District Scouts meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2. Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

3. Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated to the applicable expenditure headings.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

4. Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

5. Tangible fixed assets and depreciation

Tangible fixed assets are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following bases:

Long-term leasehold property improvements - 10% straight line

Plant and machinery - 25% reducing balance

Motor vehicles - 25% reducing balance

Equipment - 25% reducing balance

6. Stocks and Work-In-Progress

Stocks and Work-In-Progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

7. Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

8. Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

9. Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

10. Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Council in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Council for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. Membership subscriptions

Membership subscriptions are shown net of the fees collected as agent on behalf of the District Scouts.

4. Council's remuneration and expenses

During the year, no Council member received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 March 2023, no Council expenses have been incurred (2022 - £NIL).

5. Restricted funds

The equipment fund of £749 brought forward has been off-set against equipment purchased this year. No further restricted funds remain.

6. Designated funds

These funds are restricted to the building of a new Scout Hut. The movement in this account is as follows:

	2023	2022
Opening balance	£242,631	£242,631
Interest received from savings	£439	-
3rd Haywards Heath funds re-allocated	£2,283	-
Closing balance	£245,353	£242,631