

Independently Examined Council's Report And Financial Statements

Mid Sussex District Scouts
For the year ended 31 March 2024

Contents

| | |
|-----------|---|
| 3 | Reference and Administration Details of the Charity, its Council and Advisers |
| 4 | Council's Report |
| 6 | Independent Examiner's Report |
| 7 | Income and Expenditure |
| 9 | Balance Sheet |
| 11 | Notes to the Financial Statements |

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

Mid Sussex District Scouts

For the year ended 31 March 2024

| | |
|----------------------------------|---|
| 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 (resigned April 2024) Steve Hudson, 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 2024

The Council present their annual report together with the financial statements of the Mid Sussex District Scouts for the year 1 April 2023 to 31 March 2024.

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**

In the year ending April 2024 Mid Sussex District Scouts has maintained and supported the objective of the Scout Association by providing fun and adventure to the Young People within our membership. The District supports 14 Groups and 5 Explorer Section in the provision of a challenging and varied set of programmes, including competitions training sessions and social events.

We currently have 1237 young people enrolled in Scouting with a large waiting list of potential new Scouts. Our ability to accommodate the demand for places is constrained by the availability of suitable premises to hold our meetings. Plans for a new Scout Centre at Barns Cottage Green in Haywards Heath are well advanced and we hope to be on site to construct this new facility in the coming year. This has been made possible with grants from Mid Sussex District Council as well as our own capital fund.

The new facility will incorporate a multi-functional space and a much-needed Community Hub. Offering the building for community use has aided our fund-raising work.

Our achievements are only made possible by the Teams of Volunteers that enable us to deliver safe adventures and skills for life to the Young People.

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 26th June 2024 and signed on their behalf by:

A. Dyke

Alan Dyke
Chair

Independent Examiner's Report

Mid Sussex District Scouts

For the year ended 31 March 2024

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 2024.

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: 16th July 2024

Jessie Chivers

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 2024

| | 2024 | 2023 |
|--|-------------------|--------------------|
| Explorers | | |
| Income | 35,430.46 | 36,761.01 |
| Expenditure | (33,233.12) | (38,425.30) |
| Total Explorers | 2,197.34 | (1,664.29) |
| District Events | | |
| Income | | |
| District Charitable Activities Income | 4,116.50 | 3,986.00 |
| DofE Income | 4,552.00 | - |
| Charitable activities Network | 712.76 | - |
| Iceland 2023 Income | 0.38 | 49,133.70 |
| Total Income | 9,381.64 | 53,119.70 |
| Expenditure | | |
| District Charitable Activities Expenses | (4,542.26) | (11,138.51) |
| DofE Expenses | (2,029.01) | - |
| Direct costs Network | (772.68) | (22.00) |
| Iceland 2023 Expenses | - | (49,134.08) |
| Total Expenditure | (7,343.95) | (60,294.59) |
| Total District Events | 2,037.69 | (7,174.89) |
| Badges | | |
| Income | 10,788.80 | 9,318.36 |
| Expenditure | (9,702.83) | (8,333.63) |
| Total Badges | 1,085.97 | 984.73 |
| Other Charitable Activities | | |
| Income | | |
| Membership subscriptions | 6,803.54 | 2,859.34 |
| Donations | 98.05 | 229.52 |
| Total Income | 6,901.59 | 3,088.86 |
| Expenditure | | |
| Direct Costs Young Leaders | (747.29) | (564.13) |
| Leader Training | - | (236.05) |
| Total Expenditure | (747.29) | (800.18) |
| Total Other Charitable Activities | 6,154.30 | 2,288.68 |
| The Redwood Centre | | |
| Income | | |
| The Redwood Centre Rent | 23,980.10 | 29,403.72 |
| Total Income | 23,980.10 | 29,403.72 |
| Expenditure | | |
| Accountancy fees | (140.00) | (100.00) |

| | 2024 | 2023 |
|---------------------------------|--------------------|--------------------|
| Bank Fees | (129.00) | (132.02) |
| Depreciation Expense | (856.68) | (990.01) |
| Insurance | (266.80) | (946.80) |
| IT Software and Consumables | (408.00) | (332.52) |
| Light, Power, Heating | (8,197.11) | (5,514.43) |
| Rates and Water | (7.19) | - |
| Rent | (11,010.76) | (17,447.56) |
| Repairs & Maintenance | (4,030.51) | (4,588.33) |
| Total Expenditure | (25,046.05) | (30,051.67) |
| Total The Redwood Centre | (1,065.95) | (647.95) |
| Total Net Income | 10,409.35 | (6,213.72) |

Balance Sheet

Mid Sussex District Scouts As at 31 March 2024

| | 31 MAR 2024 | 31 MAR 2023 |
|--|-------------------|-------------------|
| Assets | | |
| Fixed Assets | | |
| Buildings | 4,044.60 | 4,044.60 |
| Less Accumulated Depreciation on Buildings | (2,022.60) | (1,617.92) |
| Plant and Machinery | 3,814.32 | 3,814.32 |
| Less Accumulated Depreciation on Plant and Machinery | (3,579.32) | (3,500.32) |
| Office Equipment | 9,619.87 | 9,619.87 |
| Less Accumulated Depreciation on Office Equipment | (9,171.87) | (9,021.87) |
| Trident Explorer's Van | 5,000.00 | 5,000.00 |
| Less Accumulated Depreciation on Motor Vehicles | (4,333.00) | (4,110.00) |
| Total Fixed Assets | 3,372.00 | 4,228.68 |
| Current Assets | | |
| Badge stocks | 6,944.97 | 6,047.01 |
| Subscriptions receivable | 4,180.00 | - |
| 5th Burgess Hill Loan | 5,333.57 | 6,666.90 |
| Other debtors | 220.00 | - |
| Work-In-Progress Barn Cottage Green | 22,100.95 | 1,466.96 |
| Trident Van Loan | - | 1,437.50 |
| Future Events | | |
| Roverway 2023 Expenses | 2,250.00 | - |
| Jamboree Income 2023 | - | (39,490.92) |
| Jamboree 100 Club | - | (196.80) |
| Jamboree Costs 2023 | - | 44,646.92 |
| Total Future Events | 2,250.00 | 4,959.20 |
| Total Current Assets | 41,029.49 | 20,577.57 |
| Bank | | |
| Current Account | 131,363.41 | 148,885.83 |
| Deposit Account | 125,455.64 | 123,239.36 |
| Badge account | 3,260.60 | 2,394.28 |
| Deposit Account 2 | 91,000.00 | 91,000.00 |
| Total Bank | 351,079.65 | 365,519.47 |
| Total Assets | 395,481.14 | 390,325.72 |
| Liabilities | | |
| Current Liabilities | | |
| Subscriptions payable | 61,231.50 | 58,330.00 |
| Accountancy fee | 120.00 | 100.00 |
| Prepaid badges | 1,401.51 | 838.80 |
| Redwood Door Loan | - | 240.00 |
| Future Events | | |

| | 31 MAR 2024 | 31 MAR 2023 |
|----------------------------------|-------------------|-------------------|
| Iceland23 Income | - | 11,975.00 |
| Iceland23 Expenses | - | 1,156.52 |
| Total Future Events | - | 13,131.52 |
| Total Current Liabilities | 62,753.01 | 72,640.32 |
| Total Liabilities | 62,753.01 | 72,640.32 |
| Net Assets | 332,728.13 | 317,685.40 |
| Equity | | |
| Current Year Earnings | 10,409.35 | (6,213.72) |
| Undesignated Funds | 94,000.09 | 78,112.86 |
| Designated funds | 228,318.69 | 245,786.26 |
| Total Equity | 332,728.13 | 317,685.40 |

Notes to the Financial Statements

Mid Sussex District Scouts

For the year ended 31 March 2024

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 (2023 - £NIL).

During the year ended 31 March 2024, no Council expenses have been incurred (2023 - £NIL).

5. Designated funds

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

| | 2024 | 2023 |
|---------------------------------------|-----------------|-----------------|
| Opening balance | £245,786 | £242,631 |
| Interest received from savings | £ 4,633 | £ 872 |
| 3rd Haywards Heath funds re-allocated | £ - | £ 2,283 |
| Barns Green Cottage WIP payments | £ 22,101 | £ - |
| Closing balance | £228,319 | £245,786 |