Charity registration number: 305841

MID SUSSEX DISTRICT SCOUTS
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026

Mid Sussex District Scouts
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Mid Sussex District Scouts
Reference and Administrative Details
For The Year Ended 31 March 2026

Trustees	Alan Dyke (Chair until Sep 2025) Daniel Sumner - Chair (appointed 22/09/2025) Mark Scholfield (District Lead Volunteer to Apr 2026) Keith Waller (District Lead Volunteer from Apr 2026) (appointed 31/03/2026) Michael Larcombe (Dep District Lead Volunteer) Guy McClelland (District Treasurer to Apr 2026) Paul Bilton (District Treasurer from April 2026) (appointed 25/01/2026) Charlotte Anderson Stephen Hudson Zoe Johnson Hannah Shorrocks Isabelle Searle (appointed 23/09/2025) Frederick Thomas
President	Alec Gaskin
Charity Number	305841
Principal Address	The Barn Community & Scout Centre Barn Cottage Lane HAYWARDS HEATH West Sussex RH16 3QW
Independent Examiner	Saskia Willard GMBC LLP GMBC LLP Chartered Tax Advisers and Accountants Marine House 151 Western Road Haywards Heath West Sussex RH16 3LH
Solicitors	Setfords 74 North Street Guildford Surrey GU1 4AW

The trustees present their report and the financial statements for the year ended 31 March 2026.

Objectives and Activities

Aims 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

Main Achievements

As my first year as Chair of Trustees comes to a close, it gives me a chance to reflect on everything we have achieved together and to thank the people who have made it possible.

This year we said goodbye to three people who have given so much to Mid Sussex Scouts. My sincere thanks go to our outgoing District Lead Volunteer, Mark, our outgoing Chair of Trustees, Alan, and our outgoing Treasurer, Guy. Their commitment, hard work and steady leadership have helped shape the District we see today.

One of the lasting legacies of that leadership is the completion of Barns Cottage. This wonderful new home for 5th Haywards Heath is a fantastic achievement and marks the beginning of an exciting partnership with the Bentswood Community Partnership. It is an investment in both Scouting and the wider community for many years to come.

The heart of our District, however, remains the programme we offer our young people. Throughout the year, our volunteers have delivered an impressive range of activities, adventures and experiences. Their time, energy and enthusiasm continue to make a real difference.

Recruiting a new District Lead Volunteer was one of our biggest challenges this year. Thank you to everyone who applied and everyone who supported the recruitment process. I am delighted to welcome Keith Waller into the role. His experience and knowledge give us great confidence for the future.

Looking ahead, we must continue to look after our buildings, making sure they remain safe, well managed and financially sustainable. At the same time, every Group has a waiting list. That tells us there is strong demand for Scouting, and we must continue to grow so more young people can benefit.

Finally, thank you to every volunteer, whether you wear a uniform or work behind the scenes. Scouting only happens because of you. As we support young people to grow, remember that volunteering is also a chance to grow yourself. Never be afraid to ask for training, learn something new, and help keep Scouting moving forward.

Financial Review

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. At 31 March 2026, the District was achieving this policy and had over 13 months of free reserves.

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.

Structure, Governance and Management

Governing Document

Mid Sussex District Scouts is a registered charity, number 305841, and is constituted under a Trust Deed. Through this Trust Deed, the District adopts the Policy, Organisation and Rules of the Scout Association which governs how we work.

Trustee Selection Methods

The management of the charity is the responsibility of the Trustees who are appointed by the Council under the terms of the Policy, Organisation and Rules of the Scout Association.

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' 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 and Wales requires the trustees 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 the incoming resources and application of resources of the charity for that period. In preparing the financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgments and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at anytime the financial position of the charity and to enable them to ensure that the accounts comply with the Charities Act 2011, the Charities (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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees' report was approved by the board of trustees and signed on its behalf by:

Daniel Sumner

Trustee

Date 17/9/26

Mid Sussex District Scouts
Independent Examiner's Report to the Trustees of Mid Sussex District Scouts
For The Year Ended 31 March 2026

I report to the trustees on my examination of the accounts of Mid Sussex District Scouts (the Trust) for the year ended 31 March 2026.

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 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 Act.

Independent Examiner's Statement

Since the Trust's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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 contents 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.

S Willard

Saskia Willard GMBC LLP
Date 18/09/2026
Marine House
151 Western Road
Haywards Heath
West Sussex
RH16 3LH

Mid Sussex District Scouts
Statement of Financial Activities
For The Year Ended 31 March 2026

	Notes	2026 Unrestricted funds £	2025 Unrestricted funds £
INCOME AND ENDOWMENTS FROM:			
Donations and legacies	3	487,092	119,794
Charitable activities	4	97,012	132,207
Investments	5	-	7,036
		584,104	259,037
EXPENDITURE ON:			
Charitable activities	7	(94,682)	(121,019)
NET INCOME		489,422	138,018
NET MOVEMENT IN FUNDS		489,422	138,018
RECONCILIATION OF FUNDS:			
Total funds brought forward		470,746	332,728
TOTAL FUNDS CARRIED FORWARD	16	960,168	470,746

The notes on pages 7 to 11 form part of these financial statements.

Mid Sussex District Scouts
Statement of Financial Position
As At 31 March 2026

	Notes	2026 Unrestricted funds £	2025 Total funds £
FIXED ASSETS			
Tangible Assets	11	860,773	2,630
		860,773	2,630
CURRENT ASSETS			
Stocks	12	7,699	7,039
Debtors	13	100,878	152,032
Cash at bank and in hand		190,758	384,070
		299,335	543,141
Creditors: Amounts Falling Due Within One Year	14	(199,940)	(75,025)
NET CURRENT ASSETS (LIABILITIES)		99,395	468,116
TOTAL ASSETS LESS CURRENT LIABILITIES		960,168	470,746
NET ASSETS		960,168	470,746
FUNDS OF THE CHARITY			
Unrestricted Funds		960,168	470,746
TOTAL FUNDS	16	960,168	470,746

On behalf of the board

Daniel Sumner

Trustee
Date 17/9/26

The notes on pages 7 to 11 form part of these financial statements.

1. General Information

Mid Sussex District Scouts is a charitable incorporated organisation registered with the Charity Commission, registered charity number 305841. The principal address is The Barn Community & Scout Centre, Barn Cottage Lane, HAYWARDS HEATH, West Sussex, RH16 3QW.

2. Accounting Policies

2.1. 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)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities Act 2011.

The charity is a Public Benefit Entity as defined by FRS 102.

2.2. Incoming Resources

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.

2.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Leasehold	50 years straight line
Plant & Machinery	25% reducing balance
Motor Vehicles	25% reducing balance
Computer Equipment	25% reducing balance

Leasehold includes freehold buildings on leasehold land. Depreciation is charged over the shorter of 50 years or the length of the lease. Previously, depreciation was charged at 10% on a straight-line basis.

2.4. 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 is determined using the first-in, first-out method. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

Work in progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

At the end of each reporting period stocks are assessed for impairment. If an item of stock is impaired, the identified stock is reduced to its selling price less costs to complete and sell and an impairment charge is recognised in the statement of financial activities. Where a reversal of the impairment is required the impairment charge is reversed, up to the original impairment loss, and is recognised as a credit in the statement of financial activities.

2.5. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. Income from Donations and Legacies

	2026 Unrestricted funds £	2025 Total funds £
Donations and gifts	28,173	293
Grants	458,919	119,501
	487,092	119,794

4. Income from Charitable Activities

	2026 Unrestricted funds £	2025 Total funds £
Explorers and network	62,374	72,408
Young leaders	-	6,501
District events	23,806	43,251
Badges	10,832	10,047
	97,012	132,207

5. Investment Income

	2026 Total funds £	2025 Total funds £
Bank interest receivable	-	7,036

6. Net Income/(Expenditure)

The net income is stated after charging/(crediting):

	2026 £	2025 £
Depreciation of tangible fixed assets - owned	4,973	742

7. Analysis of Expenditure

	Activities undertaken directly £	Support costs (see note 8) £	2026 Total £
Explorers and network	37,997	19,303	57,300
Young leaders	354	-	354
District events	28,396	-	28,396
Badges	8,632	-	8,632
	75,379	19,303	94,682

	Activities undertaken directly	Support costs (see note 8)	2025 Total
	£	£	£
Explorers and network	50,663	21,782	72,445
Young leaders	515	-	515
District events	39,376	-	39,376
Badges	8,683	-	8,683
	99,237	21,782	121,019

8. **Support Costs**

	2026 Explorers and network
	£
Premises expenses	12,962
General administration	1,128
Depreciation	4,973
Governance costs	240
	19,303

	2025 Explorers and network
	£
Premises expenses	18,675
General administration	2,365
Depreciation	742
	21,782

9. **Independent Examiner's Remuneration**

	2026	2025
	£	£
Independent examination of the financial statements	240	120

10. **Average Number of Employees**

Average number of employees during the year was: NIL (2025: NIL)

11. Tangible Assets

	Land & Property Leasehold	Plant & Machinery	Motor Vehicles	Computer Equipment	Total
	£	£	£	£	£
Cost					
As at 1 April 2025	4,045	3,814	5,000	9,620	22,479
Additions	863,116	-	-	-	863,116
As at 31 March 2026	867,161	3,814	5,000	9,620	885,595
Depreciation					
As at 1 April 2025	2,427	3,638	4,500	9,284	19,849
Provided during the period	4,720	44	125	84	4,973
As at 31 March 2026	7,147	3,682	4,625	9,368	24,822
Net Book Value					
As at 31 March 2026	860,014	132	375	252	860,773
As at 1 April 2025	1,618	176	500	336	2,630

12. Stocks

	2026	2025
	£	£
Badge Stock	7,699	7,039

13. Debtors

	2026	2025
	£	£
Due within one year		
Trade debtors	11,444	3,835
Other debtors	89,434	148,197
	100,878	152,032

14. Creditors: Amounts Falling Due Within One Year

	2026	2025
	£	£
Trade creditors	73,981	1,454
Other creditors	23,701	2,702
Accruals and deferred income	20,522	540
Subscriptions payable	81,736	70,329
	199,940	75,025

15. Deferred Income

Deferred income movements in the year were as follows:

16. **Movement in Funds**

	As at 1 April 2025	Income	Expenditure	Transfers	As at 31 March 2026
	£	£	£	£	£
Unrestricted funds					
General:					
General unrestricted fund	344,209	97,012	(90,366)	(250,419)	100,436
Designated:					
Barn Cottage building fund	126,537	487,092	(4,316)	250,419	859,732
Total unrestricted funds	470,746	584,104	(94,682)	-	960,168
Total funds	470,746	584,104	(94,682)	-	960,168

	As at 1 April 2024	Income	Expenditure	As at 31 March 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	332,728	132,500	(121,019)	344,209
Designated:				
Barn Cottage building fund	-	126,537	-	126,537
Total unrestricted funds	332,728	259,037	(121,019)	470,746
Total funds	332,728	259,037	(121,019)	470,746

17. **Transactions with Trustees**

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses have been incurred.

18. **Related Party Disclosures**

There have been no related party transactions in the reporting period that require disclosure.

Mid Sussex District Scouts
Detailed Statement of Financial Activities
For The Year Ended 31 March 2026

	2026 Total funds £	2025 Total funds £
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations and gifts	28,173	-
Donations from individuals	-	293
Grants	458,919	119,501
	487,092	119,794
Charitable Activities:		
Explorers and network		
Charitable activities-Shooting Income	1,102	-
Rental income	21,148	22,504
Charitable Activities Greensands	5,766	6,549
Charitable Activities Glacier	9,203	12,874
Charitable Activities Inferno	6,559	10,829
Charitable Activities Knights	7,233	9,677
Charitable Activities Trident	11,093	9,620
Charitable Activities Network	270	355
	62,374	72,408
Young leaders		
Memberships subscriptions	-	6,501
	-	6,501
District events		
DofE Income	5,839	4,390
District charitable activities income	17,967	38,861
	23,806	43,251
Badges		
Bages Sales	10,832	10,047
	10,832	10,047
Investments		
Bank interest receivable	-	7,036
	-	7,036
	584,104	259,037
EXPENDITURE ON:		
Charitable Activities:		
Explorers and network		
Direct costs Greensands	(6,214)	(7,164)
Direct costs Glacier	(6,090)	(13,226)
Direct costs Knights	(6,094)	(8,422)
Direct costs Inferno	(6,166)	(12,724)
Direct costs Trident	(12,407)	(8,805)
Direct costs Network	(182)	(322)

...CONTINUED

Shooting expenses	(844)	-
Rates and Water	(932)	(4,173)
Light, Power, Heating	(6,148)	(8,354)
Repairs and maintenance	(3,040)	(6,148)
Centre running cost	(2,842)	-
Computer software, consumables and maintenance	(770)	(512)
Insurance	(158)	(1,532)
Printing, postage and stationery	(24)	-
Training seminars and workshops	(58)	-
Telecommunications and data costs	(90)	(60)
Independent examiner's fees	-	(120)
Bank charges	(28)	(141)
Depreciation	-	(742)
Depreciation of plant and machinery	(44)	-
Depreciation of motor vehicles	(125)	-
Depreciation on office equipment	(84)	-
Depreciation of leasehold land and property	(4,720)	-
Independent examiner's fees	(240)	-
	(57,300)	(72,445)
Young leaders		
Direct costs Young Leaders	(354)	(515)
	(354)	(515)
District events		
DofE Expense	(5,262)	(3,899)
District Charitable Activities Expenses	(23,134)	(35,477)
	(28,396)	(39,376)
Badges		
Badge purchases	(8,632)	(8,683)
	(8,632)	(8,683)
	(94,682)	(121,019)
NET INCOME	489,422	138,018