



TYNEMOUTH SCOUTS

ANNUAL REPORT AND
FINANCIAL STATEMENT

2020/2021

Scouts 
Tynemouth

Tynemouth District Scout Council

Annual Report 2021



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TRUSTEES' REPORT TO THE COUNCIL - YEAR TO 31ST MARCH 2021

The Trustees (the members of the Executive Committee, see page 8) present their annual report together with the unaudited financial statements of the charity for the year ended 31 March 2021. The Trustees confirm that the Annual Report and Financial Statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice "Accounting and Reporting by Charities" Charities SORP (FRS102) published in July 2014.

CONSTITUTION

The Tynemouth Scout Council is a registered charity (Number: 504767) the Council is constituted in line with The Scout Association Policy, Organisation and Rules. The Scout District and its Council are part of The Scout Association which is incorporated under Royal Charter and share its purpose and method.

THE PURPOSE OF SCOUTING

Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.

THE VALUES OF SCOUTING

Integrity We act with integrity; we are honest, trustworthy and loyal.

Respect We have self-respect and respect for others.

Care We support others and take care of the world in which we live.

Belief We explore our faiths, beliefs and attitudes.

Cooperation We make a positive difference; we cooperate with others and make friends.

THE SCOUT METHOD

Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting and:

- Enjoy what they are doing and have fun
- Take part in activities indoors and outdoors
- Learn by doing
- Share in spiritual reflection
- Take responsibility and make choices
- Undertake new and challenging activities
- Make and live by their Promise

Scouting is open to all young people between the ages of 6 and 25 years irrespective of class, ethnic origin, nationality (or statelessness) or race, gender, marital or sexual status, mental or physical ability, political or religious belief. Full membership is restricted to young people who will take the Scout Promise.

OBJECTIVES AND ACTIVITIES FOR PUBLIC BENEFIT

The Scout District of Tynemouth covers and operates across the local authority area of North Tyneside. Two types of service are provided by the District to further the Scout Association's purpose: support to the operation of Scouting in Northumberland and provision of activities for young people.

A programme of activities, run by District volunteers, that furthers our purpose and method and complements those offered by Scout Groups is provided for members of the Association for each of the sections: Squirrel Scouts (4-6 years), Beaver Scouts, 6-8 years; Cub Scouts 8-10 years; Scouts, 10-14 years; Explorer Scouts, 14-18 years; and Network Scouts, 18-24 years. These activities are open to all young members in the District via their Scout Groups. Some activities are restricted in participant numbers by their nature, in which case places are taken on a first come first served basis or by selection. Any selection process adheres to the Association's diversity policy and will take into account any requirements of the activity. Activities are normally financed by a range of charges, together with fundraising for larger scale activities. Should a young person not be able to pay 100% of the activity costs this would not be a bar to participation.

The District provides support to Groups operated by volunteer leaders and supporters across Tynemouth. A team of volunteer Commissioners, Advisors and Skills instructors provides support to Groups in the delivery of their Scouting, which is achieved through meetings, visits and one to one assistance.

The County operates a programme of training for leaders and volunteers to equip them with the correct skills for their role. Assistance is provided with the development of Scouting; administrative and communication support is provided to help the operation Groups.

These services are free at the point of access having been financed by a mix of membership fees, fundraising and donations.

The Trustees confirm that they have had due regard to the guidance on public benefit published by the Charity Commission when reviewing the Trust's aims and objectives and in planning and operating activities during the year.

TYNEMOUTH SCOUTS

Tynemouth Scouts were formed in 1908 and currently serve the local communities of Wallsend, Howdon, Percy Main, Battle Hill, Billy Mill, Meadow Well, North Shields and Tynemouth.

The District comprises of an Executive Committee which manages the business side of Scouting together with a District Commissioner and District Team who manage Scouting training, programmes and activities carried out within the Scout Association Policy, Organisational and Rules (POR).

All adult volunteers are vetted by the Appointments Sub Committee, which includes adult Leaders and lay members, to ensure they meet the high standards required by The Scout Association. All Adult Volunteers, including parent helpers, are required to pass enhanced DBS checks, which are repeated every five years.

All Adult Leaders are required to attend training courses soon after their appointment to attain the necessary standards set by The Scout Association. Within the District they are encouraged to undertake on-going training in first response (first aid), personal skills and safe running of youth programmes and activities.

There are 13 Scout Groups, 5 Explorer Units, 1 Network Unit and 3 Scout Active Support Units, within the District. Five distinct Training Sections separated into age groupings provide the basis for all activities. A Group Scout Leader manages each Scout Group. Membership details for the past 5 years are included in the Secretary's Report.

DISTRICT CHAIRMAN'S WELCOME AND OVERVIEW

It gives me great pleasure to welcome you to our 112th Annual General Meeting.

Due to the Covid-19 pandemic, we have not been able to do the "out" in Scouting during the past year but we have become much better at using technology to access Zoom and MS Teams to deliver section meetings and hold business meetings.

Across the District. Scouting has continued and I would like to thank Darren and his team for supporting our Groups and Units to keep going through some very difficult times.

During the past year the Executive Committee has continued to administrate the business of the District and we have been able to complete some upgrades and repairs at our District HQs and at Powburn Activity Centre. During the summer of 2020 the District HQ was completely redecorated, and a new slurry tank was installed at Powburn. Regular maintenance at the HQ and Powburn has also been carried out during the year and I would like to thank on behalf of the District the teams that spend many hours at Norfolk Street and Powburn on a weekly basis keeping our properties in good repair.

As you will see from our accounts, we have received Covid-19 business support grants from North Tyneside Council and Northumberland Council for both Powburn and the HQs. These grants have greatly supported our income during the pandemic.

During the year it's been a pleasure to see the success of the early years provision (Hedgehogs/Squirrels) at the 2nd Howdon Scout Group. The team have done a fabulous job in launching the new section and supporting other groups in the District to set up new Squirrel sections.

During the past 12 months several members of the District have passed away, all of whom have given exceptional support and service to Scouting over many many years. Our thoughts are with the families of Dave Kay, Doug Brennan, Cath Nicol, Dorothy Smith and Ray Metcalf

I would like to place on record my thanks to Darren for all his hard work during the past year as District Commissioner, and to his team of Deputies and ADCs. Scouting is a great team effort and we are very lucky to have such a dedicated group of adults supporting Scouting.

This will be my last report as District Chairman. I have enjoyed the last 7 years leading the work of the District Executive Committee and would like to thank Steph and Darren for their confidence in me over the past 7 years. I would like to wish the District well and I know it will continue to go from strength to strength.

My thanks to my family for supporting me during the past 7 years. It's been a great honour to be Chairman and I am looking forward to seeing the District move forward.

Peter Thorp

District Chairman

DistrictChair@TynemouthScouts.org.uk

DISTRICT COMMISSIONER REVIEW

Well, that certainly wasn't a normal scouting year, but that didn't stop Tynemouth Scouts. The resilience and determination shown by the Adults and Young People across the District to keep scouting going was remarkable.

Online meetings, badge packs, virtual camps and virtual events are just some of the examples of the adaptability shown by groups and the young people.

A massive thank you to everyone for the efforts shown during this time and for all the work to get face to face scouting back safely as we came out of lockdown and restrictions were eased. Looking forward, hopefully now that restrictions have been lifted, we will see a return to a more normal form of scouting and it's great to see that some groups have already made use of the relaxed restrictions over the summer and have managed to get back to camping.

As can be expected we did see a drop of around 30% in our membership over the past year, however, I am confident that this will recover and hopefully even surpass our previous years high, especially with the introduction of our new Sea Scout Group and the wider roll out of Squirrels, the Early Years Provision for 4–6-year-olds.

Following a successful taster day in the Summer, Tynemouth Sea Scouts launched in September with Beavers, Cubs and Scouts, operating out of Tynemouth Sailing Club. We hope that this group will not only offer new water-based experiences to the members of the group, but also to the wider District.

After a successful pilot, the Early Years Provision for 4–6-year-olds (previously known as Hedgehogs), has now officially been launched as a new Scout section "Squirrel Scouts". This is the newest scouting section in 35 years. Our existing 4 Hedgehog Nests have relaunched as Squirrel Drey's, marked with the Squirrels Launch Party earlier this month. Thank you to Phil and Tracy, our ADC Squirrels, for all of their hard work and determination over the last couple of years supporting the pilot scheme and rolling it out to the District. There is still the opportunity for groups within the District to set up new Squirrel Drey's and should you be interested please contact Phil and Tracy.

I'm sure most of you will have seen the announcement that our very own Peter Thorp has been appointed as Deputy County Commissioner, I'm sure he will give it 110% like he has done for the District and you will all join me in wishing him all the best in the role. Unfortunately, with this new role Peter is unable to continue in the role of District Chair, a role he has held for the past 7 years where he has played an integral part to the success of the District. Peter has been a great support to me with his vast knowledge, experience, and contacts in my time as District Commissioner, for which I am very appreciative. I am pleased to say that Peter is not getting away that easily and will not be leaving the District completely as he will continue to be part of the District Executive Committee and will still be involved with 18th Wallsend.

So once again, a big thank you to all involved in Scouting in Tynemouth District for your time and dedication to making Tynemouth what it is today, and hopefully we won't see a return of restrictions and we will continue to go from strength to strength as we return to a more normal form of scouting.

Thank you

Darren Bailey

District Commissioner

TynemouthDC@NorthumberlandScouts.org.uk

DISTRICT TREASURER'S REPORT

As can be seen from the Trustees Report and Annual Accounts, income has exceeded expenditure by £2,601.00 over the year, total funds increased in the year to £162,025 (2020 £159,424).

As Powburn Centre has been closed due to Covid 19 Restrictions, there has been no income received, however we have been fortunate to receive the following grant which has supplemented our income:

Northumberland County Council (Powburn Centre) £19,669.00

North Tyneside Council (Norfolk Street HQ) £10,000.00

Of the Grants received £6,988.00 and £3,264.00 have been utilised to upgrade Powburn and HQ respectively

The expenditure figure in respect of Charitable Operations reflects the fact that District now employs both a Recruitment and Development Officer and a District Secretary.

As Covid restrictions ease we can hopefully look forward to income being received from bookings for Powburn and regular use by outside organisations of Norfolk Street HQ.

In conclusion, I thank anyone who has dealt with financial matters of the District for assistance provided to me as Treasurer.

Norma Pigeon
District Treasurer



TYNEMOUTH DISTRICT SCOUT COUNCIL

REGISTERED CHARITY NO. 504767

**CHARITY REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

**BELL TINDLE WILLIAMSON LLP
CHARTERED ACCOUNTANTS
AND REGISTERED AUDITORS
THE OLD POST OFFICE
63 SAVILLE STREET
NORTH SHIELDS
TYNE & WEAR
NE30 1AY**

TYNEMOUTH DISTRICT SCOUT COUNCIL
YEAR ENDED 31 MARCH 2021
REPORT OF THE TRUSTEES

The trustees present their annual report and financial statements of the charity for the year ended 31 March 2021. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice (second edition) and Financial Reporting Standard FRS 102.

Objectives and Activities for the Public Benefit

Purposes and Aims

The objectives of the District are as a unit of the National Scout Association.

The Aim of The Scout Association is to promote the development of young people in achieving their full physical, intellectual, social and spiritual potentials, as individuals, as responsible citizens and as members of their local, national and international communities. The objective of the District in achieving the Aim of the Association is by providing an enjoyable and attractive scheme of progressive training, based on the Scout Promise and Law and guided by adult leadership.

The District meets the Charity Commission's public benefit criteria under both the advancement of education and the advancement of citizenship or community development headings. Scouting is open to all young people between the ages of 4 and 24 years irrespective of class, ethnic origin, nationality (or statelessness) or race, gender, marital or sexual status, mental or physical ability, political or religious belief.

Ensuring Our Work Delivers Our Aims

We review our aims, objectives and activities each year. This review looks at what we have achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and the benefits that they have brought to those groups of people we are set up to help.

The review also helps us to ensure that our aims, objectives and activities have remained focused on our stated purposes. We have referred to guidance contained in the Charity's Commission's general guidance on public benefits when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

The Focus of Our Work

The main activities of the District are:

- to provide support to Groups and Sections within the District to enable them to give a balanced programme to their members.
- to supplement the Groups' programmes with major activities such as camps, Gang Show, competitions, events and a swimming club.
- to maintain and operate our District activity centre.
- to maintain and operate our District headquarters.
- To increase adult and youth membership within the Groups, Explorer Scout and Network Units.

Contribution made by Volunteers

The activities referred to above are managed by the 270 District and Group Volunteers and without whom the activities could not take place.

TYNEMOUTH DISTRICT SCOUT COUNCIL
YEAR ENDED 31 MARCH 2021
REPORT OF THE TRUSTEES

How Our Activities Deliver Public Benefit

Our main activities and who we try to help are described above in our Purposes and Aims and the Focus of Our Work.

Achievements and Performance

Due to Covid-19 and the national and local restrictions, all face-to-face Scouting was suspended in March 2020. During the reporting period most of the Scouting activities were carried out via online sessions (MS Teams or Zoom). At times when restrictions were lifted, Groups and Units met outside based upon the current guidance.

During the year the District Commissioner and District team supported our Groups and Units with programme ideas as well as technical support with online sessions and ideas.

Also during the year, the District continued to support the National HQ Early Years provision trials. The 2nd Howdon Group continued to deliver online sessions and in September 2020 the 5th Tynemouth Group started a new Early Years provision.

Due to Covid-19 many of the District plans were not achieved. During the year the District HQ was redecorated and a new septic tank was installed at Powburn Activity Centre, as well as ongoing maintenance.

For more information about the services offered by the charity, please visit the charity's website at www.tynemouthscouts.org.uk.

Strategies to Achieve this Year's Objectives

Budgets are set for all District activities and performance against budget is monitored throughout the year.

Financial Review

The charity reports a surplus for the year of £2,601. Net funds held by the charity have increased to £162,025.

Principal Sources of Funding

Principal sources of funding are derived from the Powburn Adventure Centre and Explorer Scout membership. In addition to this, the District strives to make activities self-financing where possible.

Local Authority Covid grants amounting to £29,669 and a Scouts Recovery Fund Grant of £1,000 were received in the year.

We thank those members who have given personal donations towards the District operating costs.

Cost Analysis

The costs associated with the Powburn Centre and Explorer Scout membership form the main costs to the charity.

Investment Powers and Policy

The District does not have sufficient funds to invest in longer-term investments such as stocks and shares. The District has therefore adopted a low risk strategy to the investment of its funds. All funds are held in cash using only mainstream banks or building societies or The Scout Association's Short Term Investment Service, with the exception of the capital element of one endowment fund that is held in M&G Charifund Unit Trust.

TYNEMOUTH DISTRICT SCOUT COUNCIL
YEAR ENDED 31 MARCH 2021
REPORT OF THE TRUSTEES

Investment Powers and Policy (continued)

The District Executive, through the District Treasurer, regularly monitors the levels of bank balances and the interest rates received to ensure the District obtains maximum value and income from its banking arrangements. Occasionally this may involve using an account that requires a period of notice before funds may be withdrawn, before doing so the District Treasurer considers the cash flow requirements. All funds pooled to maximise investment income will continue to be separately identified in the accounts and the interest generated will be appropriately apportioned.

Reserves Policy and Going Concern

The District's policy on reserves is to hold sufficient resources to continue the charitable activities of the District should income and fundraising activities fall short. In addition, a certain level of reserves is required simply to finance and underwrite activities that generate a level of income. The District Executive Committee considers that the District needs reserves of between £30,000 and £40,000 in order to achieve this. The District held unrestricted reserves of £152,526 at 31 March 2021. There are no funds that are in deficit.

Risk management

The District Executive Committee has identified the major risks to which they believe the District is exposed. These have been reviewed and systems have been established to mitigate them. The main areas of concern that have been identified are:

- **Injury to leaders, helpers, supporters and members.** The District, through the membership fees, contributes to the Scout Association's National Accident Insurance Policy. Risk Assessments are undertaken by the activity leader.
- **Damage to buildings, property and equipment.** The District would request the use of buildings, property and equipment from other Scout Groups within the County. Similar reciprocal arrangements exist with these organisations. The District has sufficient buildings and contents insurance in place to mitigate against a permanent loss.
- **Reduced income from fundraising.** The District is reliant upon income from fundraising, activities and subscriptions. The District does hold a reserve to ensure the continuity of activities should there be a major reduction in income.
- **Leadership.** The District is totally reliant upon volunteers to run and administer the activities. If there were a reduction in the number of volunteers to an unacceptable level the District would request assistance from County and Scout Association's Regional Development Service.
- **Reduction or loss of members.** The District, with support from the Groups, provides activities for all young people aged 4 to 24. If there were a reduction in membership in a particular Section or a Group then the District would consider the amalgamation of Groups. In addition the District would support the Groups with recruitment and liaise between other Groups for activities.
- **Internal Controls.** The District has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss. These include budget setting and monitoring performance against budgets, two signatories for all payments and a comprehensive insurance policy to ensure that insurable risks are covered. DBS checks are obtained for all adult volunteers.

TYNEMOUTH DISTRICT SCOUT COUNCIL
YEAR ENDED 31 MARCH 2021
REPORT OF THE TRUSTEES

Serious Incidents

The trustees confirm there were no serious incidents or other matters to advise to the Charity Commissioners during the year.

Plans for Future Periods

During the next year we plan to:

- Continue the upgrading of the Powburn Activity centre.
- Support the recruitment of adults across District including Executive Committee members.
- Continue to provide and support Group, District and County activities.
- Open up a new Sea Scout Group.
- Supporting the roll out of the Early Years New Provision (4 to 6 year olds)
- Support Groups and Units to return to face-to-face Scouting.

Structure, Governance and Management

Organisation of the Charity

The charity was registered on 31st December 1975.

The District's governing documents are those of The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and The Policy, Organisation and Rules of The Scout Association.

The District is a trust established under its rules, which are common to all Scouts.

Trustees are appointed in accordance with the Policy, Organisation and Rules of The Scout Association.

The District is managed by the District Executive Committee, the members of which are the "charity trustees" of the Scout District which is an educational charity. As charity trustees they are responsible for complying with legislation applicable to charities. This includes registration, keeping proper accounts and making returns to the Charity Commission as appropriate.

The District Executive Committee consists of the following members who are the District Charity Trustees:

- **Ex-Officio members** District Commissioner, Chairman, Treasurer, Secretary, Assistant Secretary, District Explorer Scout Commissioner, District Youth Commissioner and District Network Scout Commissioner.
- **Elected members** Six Appointed Adults elected by the District Scout Council at the Annual General Meeting and should include two in the age group 18 - 24 years.
- **Nominated members** These are nominated by the District Commissioner in consultation with the District Chairman at the Annual General Meeting and there must be no more than the number of elected members.
- **Co-opted members** These are co-opted by the District Executive Committee and are responsible for specific projects. Their number must not exceed that of elected members.

TYNEMOUTH DISTRICT SCOUT COUNCIL
YEAR ENDED 31 MARCH 2021
REPORT OF THE TRUSTEES

The District Commissioner may invite members of the District Team to attend Executive Committee Meetings in a non-voting role. Those so invited are not District Charity Trustees.

The District Executive Committee exists to support the District Commissioners in meeting the responsibilities of the appointment and to provide support for Scout Groups and Scout Units in the District. These responsibilities are amplified through a number of rules in chapter 4 of the Policy, Organisation and Rules that detail the responsibilities and rights of the District Executive Committee.

Trustee Changes

The changes to the board of trustees that took place during the year are noted in the reference and administrative details of the charity.

Related Parties

In as far as it is complementary to the charity's objects, the charity is guided by local policy and partnerships. The related party transactions that have taken place during the year are shown in note 10 to the financial statements.

Key Management Personnel Remuneration

The trustees consider the board of trustees as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating of the charity on a day to day basis. All trustees give their time freely other than the District Secretary who is a paid member of staff. Details of trustees remuneration and expenses are shown in note 10 to the financial statements.

Reference and Administrative Information

<i>Charity Name:</i>	Tynemouth District Scout Council
<i>Charity Registration Number:</i>	504767
<i>Operational Address and District Headquarters:</i>	31 - 35 Norfolk Street North Shields Tyne and Wear NE30 1BD
<i>Contact Address</i>	88 Laburnum Ave Wallsend Tyne and Wear NE28 8HG
<i>Bankers :</i>	Barclays Bank Plc 3 Northumberland Square North Shields NE30 1QX
<i>Independent Examiner:</i>	E. J. Hartshorne-Ferguson BA FCA Bell Tindle Williamson LLP The Old Post Office, 63 Saville Street North Shields NE30 1AY
<i>Solicitors:</i>	O'Neil Richmonds Law Firm Limited 51/52 Howard Street North Shields NE30 1AP

TYNEMOUTH DISTRICT SCOUT COUNCIL
YEAR ENDED 31 MARCH 2021
REPORT OF THE TRUSTEES

Trustees:

The Trustees who served during the year were as follows:

Mr Cory Hogg	<i>District Commissioner</i>	<i>Resigned 01.06.20</i>
Mr Darren Bailey	<i>District Commissioner</i>	
Miss Rachel Telford	<i>District Commissioner</i>	<i>Resigned 01.06.20</i>
Mr Peter Thorp	<i>District Chairman</i>	
Mrs Heather Henderson	<i>District Secretary</i>	
Mr Brian Chater	<i>Assistant District Secretary</i>	<i>Resigned 23.09.20</i>
Mrs Norma Pigeon	<i>District Treasurer</i>	
Miss Leigh Barber	<i>District Explorer Network Commissioner</i>	
Mr Sean Mulligan		
Mr Paul Melody		<i>Resigned 23.09.20</i>
Mrs Elizabeth Hay		
Mr Simon Kirsopp		<i>Resigned 23.09.20</i>
Mr Chris Selby		
Mrs Rebecca Moyes		
Mrs Michelle Barber		
Mrs Christina Ponting		
Mr Jack Joseph Morgan	<i>District Youth Commissioner</i>	<i>Appointed 29.2.20</i>
Mr Jason Stuart Vasey		<i>Appointed 23.9.20</i>
Mrs Naomi Shui-Yen Hughes	<i>District Explorer Scout Commissioner</i>	<i>Appointed 28.4.20</i>
Mr David Mark Baldwin		<i>Appointed 23.9.20</i>

Trustees' Responsibilities in Relation to the Financial Statements

The charity trustees are responsible for preparing a trustees' annual report and 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 charity trustees to prepare financial statements for each 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 Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures that must be 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 trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Constitution. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

TYNEMOUTH DISTRICT SCOUT COUNCIL
YEAR ENDED 31 MARCH 2021
REPORT OF THE TRUSTEES

Trustees' Responsibilities in Relation to the Financial Statements *(continued)*

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

Statement as to Disclosure to our Independent Examiner

In so far as the trustees are aware at the time of approving our trustees' annual report:

- there is no relevant information, being information needed by the independent examiner in connection with preparing their report, of which the charity's independent examiner is unaware; and
- the trustees, having made enquiries of fellow trustees that they ought to have individually taken, have each taken all the steps that he/she is obliged to make as a trustee in order to make themselves aware of any relevant information and to establish that the charity's independent examiner is aware of that information.

Approval

This report was approved by the Board of Trustees on 29 September 2021 and signed on its behalf by:



MR P. THORP
Chairman

TYNEMOUTH DISTRICT SCOUT COUNCIL
YEAR ENDED 31 MARCH 2021
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report on the financial statements of the charity for the year ended 31 March 2021.

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the financial statements under section 145 of the 2011 Act,
- follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act, and
- state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and the seeking of explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently, no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

- which gives me reasonable cause to believe that, in any material respect, the requirements:
 - (a) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - (b) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met, or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



E. J. Hartshorne-Ferguson BA FCA
Independent Examiner

Bell Tindle Williamson LLP
Chartered Accountants
and Registered Auditors
The Old Post Office
63 Saville Street
North Shields
Tyne and Wear
NE30 1AY

29 September 2021

TYNEMOUTH DISTRICT SCOUT COUNCIL
YEAR ENDED 31 MARCH 2021
STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING INCOME AND EXPENDITURE ACCOUNT)

	<u>Note</u>	<u>Unrestricted Funds</u> £	<u>Restricted Funds</u> £	<u>Endowment Funds</u> £	<u>Total 2021</u> £	<u>Total 2020</u> £
INCOME						
Donations and Legacies	2	31,761	-	-	31,761	1,395
Income from Charitable Activities:						
Membership Subscriptions	3	260	-	-	260	1,281
Charitable Operations	4	13,969	-	-	13,969	92,424
Income from Other Trading Activities:						
Operations for Generating Funds	5	2,820	-	-	2,820	8,720
Investment Income	6	435	141	-	576	515
TOTAL INCOMING RESOURCES		49,245	141	-	49,386	104,335
EXPENDITURE						
Costs of Raising Funds:						
Trading Activities	7	321	-	-	321	3,804
Expenditure on Charitable Activities:						
Charitable Operations	8	46,909	140	-	47,049	98,944
TOTAL RESOURCES EXPENDED		47,230	140	-	47,370	102,748
NET INCOME / (EXPENDITURE) BEFORE INVESTMENT GAINS / (LOSSES)						
		2,015	1	-	2,016	1,587
Net gains / (losses) on investments		-	-	585	585	(725)
Transfer between funds	18	(7)	7	-	-	-
NET MOVEMENT IN FUNDS		2,008	8	585	2,601	862
RECONCILIATION OF FUNDS						
Total Funds Brought Forward		150,518	6,384	2,522	159,424	158,562
TOTAL FUNDS CARRIED FORWARD	18	152,526	6,392	3,107	162,025	159,424

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All incoming resources and resources expended derive from continuing activities.

TYNEMOUTH DISTRICT SCOUT COUNCIL
BALANCE SHEET AS AT 31 MARCH 2021

	<u>Note</u>	<u>2021</u>		<u>2020</u>	
		£	£	£	£
FIXED ASSETS					
Tangible Assets	11		51,857		55,051
Investments	12		<u>3,107</u>		<u>2,522</u>
TOTAL FIXED ASSETS			54,964		57,573
CURRENT ASSETS					
Stock	13	5,272		5,114	
Debtors	14	860		90	
Short Term Investments	15	40,191		40,034	
Cash at Bank and in Hand	16		<u>64,878</u>		<u>59,377</u>
TOTAL CURRENT ASSETS			111,201		104,615
CREDITORS - AMOUNTS FALLING DUE WITHIN ONE YEAR	17		<u>4,140</u>		<u>2,764</u>
NET CURRENT ASSETS			<u>107,061</u>		<u>101,851</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u><u>162,025</u></u>		<u><u>159,424</u></u>
FUNDS OF THE CHARITY					
Unrestricted Funds	18		152,526		150,518
Restricted Funds	18		6,392		6,384
Endowment Funds	18		3,107		2,522
TOTAL CHARITY FUNDS			<u><u>162,025</u></u>		<u><u>159,424</u></u>

The financial statements were approved by the Trustees on 29 September 2021 and are signed on their behalf by:


.....
MR P. THORP
Chairman


.....
MRS N. PIGEON
Treasurer

TYNEMOUTH DISTRICT SCOUT COUNCIL
YEAR ENDED 31 MARCH 2021
NOTES TO THE FINANCIAL STATEMENTS

1. ACCOUNTING POLICIES

a) Basis of Preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to the financial statements. The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

b) Preparation of the Financial Statements on a Going Concern Basis

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern. There are no significant judgements or key sources of estimation uncertainty that affect the financial statements.

c) Cash Flow Statement

The trustees have taken advantage of the exemption from including a cash flow statement in the financial statements on the grounds that the charity is small.

d) 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.

- Donations and grants are recognised when the charity has been notified in writing of both the amount and the settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within control of the charity and it is probable that those conditions will be fulfilled in the reporting period.
- Membership subscriptions collected on behalf of other parts of the Scout Movement are recognised net of any amount paid out. This is because these subscriptions are in effect held as agents before being paid out.
- Incoming resources from charitable activities are accounted for when receivable.
- Income from trading activities is recognised when goods are sold or facilities have been provided.

- 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 bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

TYNEMOUTH DISTRICT SCOUT COUNCIL
YEAR ENDED 31 MARCH 2021
NOTES TO THE FINANCIAL STATEMENTS

1. **ACCOUNTING POLICIES** *(continued)*

e) **Expenditure and Irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise of the costs of commercial trading.
- Expenditure on charitable activities includes the costs of performances, events and other activities undertaken to further the purposes of the charity and their associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

f) **Support Costs**

Support costs are those functions that assist in the work of the charity but do not directly undertake charitable activities. Support costs include office costs, finance and governance costs which support the charity's activities. These costs have been included within expenditure on charitable activities.

g) **Fund Accounting**

Unrestricted funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects.

Endowment funds are investment funds in which withdrawals from the invested capital are used for specified purposes.

Restricted funds comprise donations which the donor has specified are to be solely used for particular areas of the charity's work or for special projects being undertaken by the charity

h) **Tangible Fixed Assets**

Individual fixed assets are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Asset Category	Annual Rate
Freehold Property	4%
Equipment	25% and 10%

i) **Fixed Asset Investments**

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. The statement of financial activities includes the net gains and losses arising on revaluation throughout the year.

TYNEMOUTH DISTRICT SCOUT COUNCIL
YEAR ENDED 31 MARCH 2021
NOTES TO THE FINANCIAL STATEMENTS

1. ACCOUNTING POLICIES *(continued)*

j) Stock

Stock is included at the lower of cost and net realisable value.

k) Debtors

Prepayments are valued at the amount prepaid net of any trade discounts due. Accrued income is recognised at the settlement amount due after any trade discount offered.

l) Short Term Investments

Short term investments comprise of a 7 day notice deposit bank account and a term deposit with a short maturity of 24 months from the date of acquisition.

m) Cash at Bank and in Hand

Cash at bank and in hand comprises petty cash balances held by Tynemouth Explorer Scouts, a building society account and several bank accounts.

n) Creditors

Creditors are recognised where the charity has a present obligation as a result of a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

o) Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement date, with the exception of fixed asset investments which are subsequently measured at their fair value as at the balance sheet date using the closing quoted market price.

2. DONATIONS AND LEGACIES

	<u>Unrestricted</u>	<u>Restricted</u>	<u>TOTAL</u>	<u>TOTAL</u>
	<u>£</u>	<u>£</u>	<u>2021</u>	<u>2020</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Local Authority Covid Grants	29,669	-	29,669	-
Scouts Recovery Fund Grant	1,000	-	1,000	-
General Donations	1,092	-	1,092	1,395
	<u>31,761</u>	<u>-</u>	<u>31,761</u>	<u>1,395</u>

TYNEMOUTH DISTRICT SCOUT COUNCIL
YEAR ENDED 31 MARCH 2021
NOTES TO THE FINANCIAL STATEMENTS

3. MEMBERSHIP SUBSCRIPTIONS

	<u>TOTAL</u> <u>2021</u> £	<u>TOTAL</u> <u>2020</u> £
Membership Subscriptions	26,102	32,268
Less: Membership Subscriptions Paid on District	(25,842)	(30,987)
	<u>260</u>	<u>1,281</u>

4. INCOME FROM CHARITABLE OPERATIONS

	<u>Unrestricted</u> £	<u>Restricted</u> £	<u>TOTAL</u> <u>2021</u> £	<u>TOTAL</u> <u>2020</u> £
Powburn Centre	3,437	-	3,437	38,456
Joint Swimming Club and Gala	-	-	-	3,117
Cub Camp and Activities	-	-	-	8,111
Scout Camp and Activities	-	-	-	256
Explorer Scouts	10,187	-	10,187	28,652
Gang Show	150	-	150	2,046
19th Tynemouth Group	-	-	-	124
Training Courses	-	-	-	25
Beaver Activities	-	-	-	1,065
Hedgehogs Pilot Scheme	180	-	180	-
District Beavers / Cubs	15	-	15	2,656
District Events	-	-	-	3,988
1st Meadowell Group	-	-	-	3,867
District Events Account	-	-	-	61
	<u>13,969</u>	<u>-</u>	<u>13,969</u>	<u>92,424</u>

5. OPERATIONS FOR GENERATING FUNDS

	<u>Unrestricted</u> £	<u>Restricted</u> £	<u>TOTAL</u> <u>2021</u> £	<u>TOTAL</u> <u>2020</u> £
Badge and Neckerchief Sales	242	-	242	3,933
Other Fundraising Activities	2,578	-	2,578	4,787
	<u>2,820</u>	<u>-</u>	<u>2,820</u>	<u>8,720</u>

TYNEMOUTH DISTRICT SCOUT COUNCIL
YEAR ENDED 31 MARCH 2021
NOTES TO THE FINANCIAL STATEMENTS

6. INVESTMENT INCOME

	<u>Unrestricted</u>	<u>Restricted</u>	<u>TOTAL</u>	<u>TOTAL</u>
	<u>£</u>	<u>£</u>	<u>2021</u>	<u>2020</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Interest Earned	435	5	440	339
Dividends Receivable	-	136	136	176
	<u>435</u>	<u>141</u>	<u>576</u>	<u>515</u>

7. TRADING ACTIVITIES

	<u>Unrestricted</u>	<u>Restricted</u>	<u>TOTAL</u>	<u>TOTAL</u>
	<u>£</u>	<u>£</u>	<u>2021</u>	<u>2020</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Licences	321	-	321	466
Badges and Neckerchiefs	-	-	-	3,176
Advertising	-	-	-	162
	<u>321</u>	<u>-</u>	<u>321</u>	<u>3,804</u>

8. CHARITABLE OPERATIONS

	<u>Unrestricted</u>	<u>Restricted</u>	<u>TOTAL</u>	<u>TOTAL</u>
	<u>£</u>	<u>£</u>	<u>2021</u>	<u>2020</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Powburn Centre	13,340	-	13,340	30,715
Joint Swimming Club and Gala	-	-	-	3,677
Beaver Activities	-	-	-	1,065
Cub Camp and Activities	-	-	-	8,111
Scout Camp and Activities	-	-	-	222
Explorer Scouts	14,730	-	14,730	26,503
Explorer Scouts DoE	432	-	432	-
Gang Show	-	-	-	1,125
Young Leaders	187	-	187	133
District Beavers / Cubs	860	-	860	880
District Events	-	-	-	3,988
1st Meadowell Group	-	-	-	3,867
Charitable Donations	98	40	138	2,574
Support Services to the Movement	-	100	100	100
General Expenses	51	-	51	20
Postage and Stationery	53	-	53	188
Centre Running Costs	6,698	-	6,698	4,816
Training	-	-	-	239
Online Scout Manager	-	-	-	774
AGM	-	-	-	377
Secretary Salary	3,120	-	3,120	3,240
Secretary Expenses	190	-	190	63
R & D Officer Salary	1,300	-	1,300	-
R & D Officer Expenses	56	-	56	-
Maps	-	-	-	487
Independent Examination	1,800	-	1,800	1,800
Depreciation	3,994	-	3,994	3,980
	<u>46,909</u>	<u>140</u>	<u>47,049</u>	<u>98,944</u>

TYNEMOUTH DISTRICT SCOUT COUNCIL
YEAR ENDED 31 MARCH 2021
NOTES TO THE FINANCIAL STATEMENTS

9. NET INCOME FOR THE YEAR

	<u>TOTAL</u> <u>2021</u> <u>£</u>	<u>TOTAL</u> <u>2020</u> <u>£</u>
This is stated after charging:		
Independent examiner's fees	1,800	1,800
Depreciation	3,994	3,980
	3,994	3,980

10. ANALYSIS OF STAFF COSTS, TRUSTEE REMUNERATION AND EXPENSES, AND THE COST OF KEY MANAGEMENT PERSONNEL

The charity had no paid employees during the current or previous financial year other than the district secretary.

The charity considers its key management personnel comprises the trustees. Other than the district secretary, who received a salary of £3,120 (2020: £3,240) and was reimbursed £190 for expenses (2020: £63), charity trustees were not paid or received any other benefits from employment with the charity in the year (2020: £Nil) neither were they reimbursed expenses during the year (2020: £Nil). No charity trustee received payment for professional or other services supplied to the charity (2020: £Nil).

11. TANGIBLE FIXED ASSETS

	<u>Freehold</u> <u>Property</u> <u>£</u>	<u>Equipment</u> <u>£</u>	<u>Total</u> <u>£</u>
<u>COST</u>			
At 1st April 2020	69,555	10,210	79,765
Additions	-	800	800
At 31st March 2021	69,555	11,010	80,565
<u>DEPRECIATION</u>			
At 1st April 2020	19,474	5,240	24,714
Charge for year	2,782	1,212	3,994
At 31st March 2021	22,256	6,452	28,708
<u>NET BOOK VALUE</u>			
At 31st March 2021	47,299	4,558	51,857
At 31st March 2020	50,081	4,970	55,051

TYNEMOUTH DISTRICT SCOUT COUNCIL
YEAR ENDED 31 MARCH 2021
NOTES TO THE FINANCIAL STATEMENTS

12. FIXED ASSET INVESTMENTS

<u>VALUATION</u>	<u>Listed Securities</u> £
Market Value at 1st April 2020	2,522
Net Gain/(Loss) of Investments	585
Market Value at 31st March 2021	<u>3,107</u>

The investments listed on a recognised stock exchange are 211 units of M&G Charifund Unit Trusts.

Dividends received from this investment are shown in note 6 to the financial statements.

13. STOCK

	<u>2021</u> £	<u>2020</u> £
Stock of Badges and Neckerchiefs	<u>5,272</u>	<u>5,114</u>

14. DEBTORS

	<u>2021</u> £	<u>2020</u> £
Prepayments and Accrued Income	<u>860</u>	<u>90</u>

15. SHORT TERM INVESTMENTS

	<u>2021</u> £	<u>2020</u> £
Yorkshire Bank	<u>40,191</u>	<u>40,034</u>

16. CASH AT BANK AND IN HAND

	<u>2021</u> £	<u>2020</u> £
Bank Balances	62,232	56,720
Building Society Balances	2,632	2,627
Cash in Hand	14	30
	<u>64,878</u>	<u>59,377</u>

TYNEMOUTH DISTRICT SCOUT COUNCIL
YEAR ENDED 31 MARCH 2021
NOTES TO THE FINANCIAL STATEMENTS

17. CREDITORS

	<u>2021</u>	<u>2020</u>
	<u>£</u>	<u>£</u>
Amounts falling due within one year:		
Accruals and Deferred Income	4,140	2,764
	4,140	2,764

18. STATEMENT OF FUNDS

	<u>At</u> <u>01.04.20</u>	<u>Incoming</u> <u>Resources</u>	<u>Resources</u> <u>Expended</u>	<u>Transfer</u> <u>Between</u> <u>Funds</u>	<u>At</u> <u>31.03.21</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Unrestricted Funds					
<u>General</u>	148,133	49,245	(47,202)	(7)	150,169
<u>Designated</u>					
Activity Equipment Fund	205	-	-	-	205
Adventure Fund	1,180	-	-	-	1,180
Hardship Fund	1,000	-	(28)	-	972
	150,518	49,245	(47,230)	(7)	152,526
Restricted Funds					
Tom Scott Memorial Fund	2,621	5	-	6	2,632
Stockdale Award Fund	570	136	(100)	1	607
Development Fund	3,193	-	(40)	-	3,153
	6,384	141	(140)	7	6,392
	<u>At</u> <u>01.04.20</u>	<u>Incoming</u> <u>Resources</u>	<u>Resources</u> <u>Expended</u>	<u>Gains/</u> <u>Losses</u>	<u>At</u> <u>31.03.21</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Endowment Funds					
Stockdale Award Fund	2,522	-	-	585	3,107
	2,522	-	-	585	3,107

Unrestricted Funds - General

These funds can be used in anyway by the trustees in accordance with the objectives of the charity.

Unrestricted Funds - Designated

The following funds have been reserved for future planned activity:

Activity Equipment Fund

The purpose of which is to finance equipment purchases for Scouting activities.

TYNEMOUTH DISTRICT SCOUT COUNCIL
YEAR ENDED 31 MARCH 2021
NOTES TO THE FINANCIAL STATEMENTS

18. STATEMENT OF FUNDS (continued)

Unrestricted Funds - Designated (continued)

Adventure Fund

The purpose of which is to support Groups and Scouts requiring financial assistance to enable them to undertake specific activities and events.

Hardship Fund

The purpose of which is to enable small grants to be awarded to those Cubs and Scouts in need of funding assistance.

Restricted Funds

These represent funds received which are restricted for a specific purpose. Amounts are released from these funds when the expenditure to which they relate is incurred by the charity. The restricted funds are summarised as follows:

Tom Scott Memorial Fund

This fund was created when the 15th Tynemouth HQ was burnt down in the 1990's. The Treasurer at the time was Tom Scott who secured a large insurance payout of which £35,000 was gifted to the District and invested for future refurbishment costs. The interest generated from the investment has been allocated as a restricted fund. The purpose of this fund is to provide assistance towards the cost of attendance at international scouting events and to fund emergency repairs to headquarters, whilst maintaining the capital balance if possible.

Stockdale Award Fund

The purpose of this fund is to provide an annual prize for all youth sections from the income of the fund.

Development Fund

The purpose of this fund is to develop scouting within the District.

Endowment Funds

These are investment funds in which withdrawals from the invested capital are used for specified purposes. The endowment funds are summarised as follows:

Stockdale Award Fund

The purpose of this fund is to provide an annual prize for all youth sections from the income of the fund.

Transfer Between Funds

£7 of general unrestricted reserves has been transferred to restricted reserves.

TYNEMOUTH DISTRICT SCOUT COUNCIL
YEAR ENDED 31 MARCH 2021
NOTES TO THE FINANCIAL STATEMENTS

19. ANALYSIS OF NET ASSETS

	<u>Unrestricted</u> <u>Funds</u> <u>£</u>	<u>Restricted</u> <u>Funds</u> <u>£</u>	<u>Endowment</u> <u>Funds</u> <u>£</u>	<u>TOTAL</u> <u>£</u>
Fixed Assets	51,857	-	3,107	54,964
Current Assets	104,809	6,392	-	111,201
Current Liabilities	(4,140)	-	-	(4,140)
Net Assets at 31 March 2021	<u>152,526</u>	<u>6,392</u>	<u>3,107</u>	<u>162,025</u>

ANALYSIS OF NET ASSETS - PREVIOUS YEAR

	<u>Unrestricted</u> <u>Funds</u> <u>£</u>	<u>Restricted</u> <u>Funds</u> <u>£</u>	<u>Endowment</u> <u>Funds</u> <u>£</u>	<u>TOTAL</u> <u>£</u>
Fixed Assets	55,051	-	2,522	57,573
Current Assets	98,231	6,384	-	104,615
Current Liabilities	(2,764)	-	-	(2,764)
Net Assets at 31 March 2020	<u>150,518</u>	<u>6,384</u>	<u>2,522</u>	<u>159,424</u>

Registered Charity Number

504767

Presidents

Donald Charlton MBE

Austin Hall

Vice Presidents

Mildred Robson

John Swan

Brian Chater

George Mitchell CBE

Chairman

Peter Thorp

Treasurer

Norma Pigeon

Secretary

Heather Henderson

District Commissioner

Darren Bailey

Deputy District Commissioners

Sean Mulligan

Christina Ponting

Naomi Hughes

ADVISORS

Independent Examiners

Bell Tindle Williamson LLP,
Accountants

The Old Post Office, 63 Saville Street
North Shields
NE30 1AY

Bankers

Barclays Bank Plc
3 Northumberland Square
North Shields
NE30 1QX

Headquarters

Tynemouth Scouts Headquarters
Norfolk Street
North Shields
NE30 1NQ

Email:

info@tynemouthscouts.org.uk

Web:

www.tynemouthscouts.org.uk

Facebook:

[/TynemouthScouts](https://www.facebook.com/TynemouthScouts)

Twitter:

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Scouts

Tynemouth