



TYNEMOUTH DISTRICT SCOUT COUNCIL

REGISTERED CHARITY NO. 504767

**CHARITY REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

**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 2022
CONTENTS

	<u>Page</u>
Report of the Trustees	
Independent Examiners Report	
Statement of Financial Activities	
Balance Sheet	
Notes to the Financial Statements	

TYNEMOUTH DISTRICT SCOUT COUNCIL
YEAR ENDED 31 MARCH 2022
REPORT OF THE TRUSTEES

The trustees present their annual report and financial statements of the charity for the year ended 31 March 2022. 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 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.

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 262 District and Group Volunteers and without whom the activities could not take place.

TYNEMOUTH DISTRICT SCOUT COUNCIL
YEAR ENDED 31 MARCH 2022
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

- The continued upgrade of our District activity centre at Powburn. During the reporting period the Powburn "team" completed the building of a new summer house to add capacity to the Centre.
- Increased sectional activities and events.
- Increased the number of adult volunteers and Executive Committee members across the District.
- Supported Group, District, County and National events.
- The opening of a new Sea Scout Group.
- External District HQ Rebranding.
- Early years support to groups opening Squirrel Days.

As a District many of our activities are concentrated on the young people. These activities are based primarily at a Sectional Level (age orientated) and are described in outline below:-

- Scouting has been far and wide over the last 12 months with Groups taken part in many nights' away experiences including District Scout Camp and various Unit camps.
- We continue to maintain and support our own Adventure Centre at Powburn, Northumberland thereby providing a purpose built indoor centre. The locality of the centre allows a diverse range of indoor and outdoor activities to be enjoyed.
- Throughout the year a number of our Youth Members have achieved the highest award available to their section.
- Our Leaders continue to achieve the required training standard of the Wood Badge. This past year we have had a number of Leaders complete and be awarded their Wood Badge at sectional level or Manager Wood Badge. Training does not stop at that and ongoing training is required by each leader each year, this may cover Safeguarding, GDPR, Health and Safety, First Response, Trustee/Executive Training or Skills Training.
- Throughout the year a number of Long Service Awards have been made to our Leaders for service of an exceptional nature.

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.

TYNEMOUTH DISTRICT SCOUT COUNCIL
YEAR ENDED 31 MARCH 2022
REPORT OF THE TRUSTEES

Financial Review

The charity reports a deficit for the year of £21,791. Net funds held by the charity have reduced to £140,234.

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.

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

Cost Analysis

As, in previous financial years, the costs associated with the Powburn Centre, Headquarter running costs and the R & D Officer salary 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.

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 £131,793 at 31 March 2022. 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 the 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.

TYNEMOUTH DISTRICT SCOUT COUNCIL
YEAR ENDED 31 MARCH 2022
REPORT OF THE TRUSTEES

Risk management (continued)

- **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 6 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.

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.
- Development and growth of DofE provision
- Rolling out digital resources
- Supporting online youth and adult meetings due to Covid-19
- Streamlining of District Meetings

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.

TYNEMOUTH DISTRICT SCOUT COUNCIL
YEAR ENDED 31 MARCH 2022
REPORT OF THE TRUSTEES

Organisation of the Charity (continued)

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** Five Appointed Adults elected by the District Scout Council at the Annual General Meeting and should include two in the age group 18 - 25 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.

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.

TYNEMOUTH DISTRICT SCOUT COUNCIL
YEAR ENDED 31 MARCH 2022
REPORT OF THE TRUSTEES

Reference and Administrative Information

Charity Name: Tynemouth District Scout Council

Charity Registration Number: 504767

Operational Address and District Headquarters: 31 - 35 Norfolk Street
North Shields
Tyne and Wear
NE30 1BD

Contact Address 88 Laburnum Ave
Wallsend
Tyne and Wear
NE28 8HG

Bankers : Barclays Bank Plc
3 Northumberland Square
North Shields
NE30 1QX

Independent Examiner: E. J. Hartshorne-Ferguson BA FCA
Bell Tindle Williamson LLP
The Old Post Office, 63 Saville Street
North Shields
NE30 1AY

Solicitors: O'Neil Richmonds Law Firm Limited
51/52 Howard Street
North Shields
NE30 1AP

Trustees:

The Trustees who served during the year were as follows:

Mr Darren Bailey	<i>District Commissioner</i>	<i>Resigned 19.01.22</i>
Mr Peter Thorp	<i>District Commissioner</i>	<i>Appointed 01.01.22</i>
Mr David Littlefield	<i>District Chairman</i>	<i>Appointed 29.09.21</i>
Mrs Heather Henderson	<i>District Secretary</i>	
Mrs Norma Pigeon	<i>District Treasurer</i>	
Miss Leigh Barber	<i>District Explorer Network Commissioner</i>	
Mr Sean Mulligan		
Mrs Elizabeth Hay		
Mr Chris Selby		<i>Resigned 29.09.21</i>
Mrs Rebecca Moyes		<i>Resigned 29.09.21</i>
Mrs Michelle Barber		
Mrs Christina Ponting		
Mr Jack Joseph Morgan	<i>District Youth Commissioner</i>	
Mr Jason Stuart Vasey		
Mrs Naomi Shui-Yen Hughes	<i>District Explorer Scout Commissioner</i>	
Mr David Mark Baldwin		

TYNEMOUTH DISTRICT SCOUT COUNCIL
YEAR ENDED 31 MARCH 2022
REPORT OF THE TRUSTEES

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.

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 14 December 2022 and signed on its behalf by:


.....

MR D. LITTLEFIELD
Chairman

TYNEMOUTH DISTRICT SCOUT COUNCIL
YEAR ENDED 31 MARCH 2022
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report on the financial statements of the charity for the year ended 31 March 2022.

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

14 December 2022

TYNEMOUTH DISTRICT SCOUT COUNCIL
YEAR ENDED 31 MARCH 2022
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 2022 £</u>	<u>Total 2021 £</u>
INCOME						
Donations and Legacies	2	1,019	-	-	1,019	31,761
Income from Charitable Activities:						
Membership Subscriptions	3	133	-	-	133	260
Charitable Operations	4	37,680	-	-	37,680	13,969
Income from Other Trading Activities:						
Operations for Generating Funds	5	8,472	-	-	8,472	2,820
Investment Income	6	346	159	-	505	576
TOTAL INCOMING RESOURCES		47,650	159	-	47,809	49,386
EXPENDITURE						
Costs of Raising Funds:						
Trading Activities	7	2,471	-	-	2,471	321
Expenditure on Charitable Activities:						
Charitable Operations	8	65,912	1,443	-	67,355	47,049
TOTAL RESOURCES EXPENDED		68,383	1,443	-	69,826	47,370
NET INCOME / (EXPENDITURE) BEFORE INVESTMENT GAINS / (LOSSES)						
		(20,733)	(1,284)	-	(22,017)	2,016
Net gains / (losses) on investments		-	-	226	226	585
Transfer between funds	18	-	-	-	-	-
NET MOVEMENT IN FUNDS		(20,733)	(1,284)	226	(21,791)	2,601
RECONCILIATION OF FUNDS						
Total Funds Brought Forward		152,526	6,392	3,107	162,025	159,424
TOTAL FUNDS CARRIED FORWARD	18	131,793	5,108	3,333	140,234	162,025

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 2022

	<u>Note</u>	<u>2022</u>		<u>2021</u>	
		£	£	£	£
FIXED ASSETS					
Tangible Assets	11		51,045		51,857
Investments	12		<u>3,333</u>		<u>3,107</u>
TOTAL FIXED ASSETS			54,378		54,964
CURRENT ASSETS					
Stock	13	4,617		5,272	
Debtors	14	3,447		860	
Short Term Investments	15	40,531		40,191	
Cash at Bank and in Hand	16		<u>42,913</u>		<u>64,878</u>
TOTAL CURRENT ASSETS			91,508		111,201
CREDITORS - AMOUNTS FALLING DUE WITHIN ONE YEAR	17		<u>5,652</u>		<u>4,140</u>
NET CURRENT ASSETS			<u>85,856</u>		<u>107,061</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>140,234</u>		<u>162,025</u>
FUNDS OF THE CHARITY					
Unrestricted Funds	18		131,793		152,526
Restricted Funds	18		5,108		6,392
Endowment Funds	18		3,333		3,107
TOTAL CHARITY FUNDS			<u>140,234</u>		<u>162,025</u>

The financial statements were approved by the Trustees on 14 December 2022 and are signed on their behalf by:


 MR D. LITTLEFIELD
 Chairman


 MRS N. PIGEON
 Treasurer

TYNEMOUTH DISTRICT SCOUT COUNCIL
YEAR ENDED 31 MARCH 2022
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 2022
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 2022
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>2022</u>	<u>2021</u>
			<u>£</u>	<u>£</u>
Local Authority Covid Grants	-	-	-	29,669
Scouts Recovery Fund Grant	-	-	-	1,000
General Donations	1,019	-	1,019	1,092
	<u>1,019</u>	<u>-</u>	<u>1,019</u>	<u>31,761</u>

TYNEMOUTH DISTRICT SCOUT COUNCIL
YEAR ENDED 31 MARCH 2022
NOTES TO THE FINANCIAL STATEMENTS

3. MEMBERSHIP SUBSCRIPTIONS

	<u>TOTAL</u> <u>2022</u> £	<u>TOTAL</u> <u>2021</u> £
Membership Subscriptions	36,205	26,102
Less: Membership Subscriptions Paid on District	(36,072)	(25,842)
	<u>133</u>	<u>260</u>

4. INCOME FROM CHARITABLE OPERATIONS

	<u>Unrestricted</u> £	<u>Restricted</u> £	<u>TOTAL</u> <u>2022</u> £	<u>TOTAL</u> <u>2021</u> £
Powburn Centre	25,315	-	25,315	3,437
Joint Swimming Club and Gala	865	-	865	-
Explorer Scouts	7,806	-	7,806	10,187
Explorer Scouts DoE	396	-	396	-
Tynemouth Sea Scouts	1,747	-	1,747	-
Gang Show	1,319	-	1,319	150
Hedgehogs Pilot Scheme	-	-	-	180
District Beavers / Cubs	232	-	232	15
	<u>37,680</u>	<u>-</u>	<u>37,680</u>	<u>13,969</u>

5. OPERATIONS FOR GENERATING FUNDS

	<u>Unrestricted</u> £	<u>Restricted</u> £	<u>TOTAL</u> <u>2022</u> £	<u>TOTAL</u> <u>2021</u> £
Badge and Neckerchief Sales	1,394	-	1,394	242
Other Fundraising Activities	7,078	-	7,078	2,578
	<u>8,472</u>	<u>-</u>	<u>8,472</u>	<u>2,820</u>

6. INVESTMENT INCOME

	<u>Unrestricted</u> £	<u>Restricted</u> £	<u>TOTAL</u> <u>2022</u> £	<u>TOTAL</u> <u>2021</u> £
Interest Earned	346	1	347	440
Dividends Receivable	-	158	158	136
	<u>346</u>	<u>159</u>	<u>505</u>	<u>576</u>

YEAR ENDED 31 MARCH 2022
NOTES TO THE FINANCIAL STATEMENTS

7. TRADING ACTIVITIES

	<u>Unrestricted</u>	<u>Restricted</u>	<u>TOTAL</u>	<u>TOTAL</u>
	<u>£</u>	<u>£</u>	<u>2022</u>	<u>2021</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Licences	369	-	369	321
Badges and Neckerchiefs	1,367	-	1,367	-
Advertising and Publicity	735	-	735	-
	<u>2,471</u>	<u>-</u>	<u>2,471</u>	<u>321</u>

8. CHARITABLE OPERATIONS

	<u>Unrestricted</u>	<u>Restricted</u>	<u>TOTAL</u>	<u>TOTAL</u>
	<u>£</u>	<u>£</u>	<u>2022</u>	<u>2021</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Powburn Centre	17,120	-	17,120	13,340
Joint Swimming Club and Gala	445	-	445	-
Explorer Scouts	7,175	-	7,175	14,730
Explorer Scouts DoE	1,007	-	1,007	432
Young Leaders	260	-	260	187
Tynemouth Sea Scouts	1,848	-	1,848	-
District Beavers / Cubs	1,000	-	1,000	860
Charitable Donations	2,733	-	2,733	138
Support Services to the Movement	-	-	-	100
New Adventure Fund	150	-	150	-
Development of Scouting	-	1,443	1,443	-
General Expenses	36	-	36	51
Postage and Stationery	5	-	5	53
Centre Running Costs	10,243	-	10,243	6,698
Training	45	-	45	-
AGM	95	-	95	-
Secretary Salary	3,182	-	3,182	3,120
Secretary Expenses	186	-	186	190
R & D Officer Salary	14,000	-	14,000	1,300
R & D Officer Expenses	742	-	742	56
Independent Examination	1,800	-	1,800	1,800
Depreciation	3,840	-	3,840	3,994
	<u>65,912</u>	<u>1,443</u>	<u>67,355</u>	<u>47,049</u>

9. NET INCOME FOR THE YEAR

	<u>TOTAL</u>	<u>TOTAL</u>
	<u>2022</u>	<u>2021</u>
	<u>£</u>	<u>£</u>
This is stated after charging:		
Independent examiner's fees	1,800	1,800
Depreciation	<u>3,840</u>	<u>3,994</u>

TYNEMOUTH DISTRICT SCOUT COUNCIL
YEAR ENDED 31 MARCH 2022
NOTES TO THE FINANCIAL STATEMENTS

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 £3,182 (2021: £3,120) and was reimbursed £186 for expenses (2021: £190), charity trustees were not paid or received any other benefits from employment with the charity in the year (2021: £Nil) neither were they reimbursed expenses during the year (2021: £Nil). No charity trustee received payment for professional or other services supplied to the charity (2021: £Nil).

11. TANGIBLE FIXED ASSETS

	<u>Freehold Property</u>	<u>Equipment</u>	<u>Total</u>
	<u>£</u>	<u>£</u>	<u>£</u>
<u>COST</u>			
At 1st April 2021	69,555	11,010	80,565
Additions	-	3,028	3,028
At 31st March 2022	<u>69,555</u>	<u>14,038</u>	<u>83,593</u>
<u>DEPRECIATION</u>			
At 1st April 2021	22,256	6,452	28,708
Charge for year	2,782	1,058	3,840
At 31st March 2022	<u>25,038</u>	<u>7,510</u>	<u>32,548</u>
<u>NET BOOK VALUE</u>			
At 31st March 2022	<u><u>44,517</u></u>	<u><u>6,528</u></u>	<u><u>51,045</u></u>
At 31st March 2021	<u><u>47,299</u></u>	<u><u>4,558</u></u>	<u><u>51,857</u></u>

TYNEMOUTH DISTRICT SCOUT COUNCIL
YEAR ENDED 31 MARCH 2022
NOTES TO THE FINANCIAL STATEMENTS

12. FIXED ASSET INVESTMENTS

<u>VALUATION</u>	<u>Listed Securities</u> £
Market Value at 1st April 2021	3,107
Net Gain/(Loss) of Investments	226
Market Value at 31st March 2022	<u>3,333</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>2022</u> £	<u>2021</u> £
Stock of Badges and Neckerchiefs	<u>4,617</u>	<u>5,272</u>

14. DEBTORS

	<u>2022</u> £	<u>2021</u> £
Prepayments and Accrued Income	<u>3,447</u>	<u>860</u>

15. SHORT TERM INVESTMENTS

	<u>2022</u> £	<u>2021</u> £
Yorkshire Bank	<u>40,531</u>	<u>40,191</u>

16. CASH AT BANK AND IN HAND

	<u>2022</u> £	<u>2021</u> £
Bank Balances	40,236	62,232
Building Society Balances	2,633	2,632
Cash in Hand	44	14
	<u>42,913</u>	<u>64,878</u>

TYNEMOUTH DISTRICT SCOUT COUNCIL
YEAR ENDED 31 MARCH 2022
NOTES TO THE FINANCIAL STATEMENTS

17. CREDITORS

	<u>2022</u>	<u>2021</u>
	<u>£</u>	<u>£</u>
Amounts falling due within one year:		
Accruals and Deferred Income	5,652	4,140
	5,652	4,140

18. STATEMENT OF FUNDS

	<u>At</u>	<u>Incoming</u>	<u>Resources</u>	<u>Transfer</u>	<u>At</u>
	<u>01.04.21</u>	<u>Resources</u>	<u>Expended</u>	<u>Between</u>	<u>31.03.22</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>Funds</u>	<u>£</u>
				<u>£</u>	
Unrestricted Funds					
<u>General</u>	150,169	47,650	(68,233)	(28)	129,558
<u>Designated</u>					
Activity Equipment Fund	205	-	-	-	205
Adventure Fund	1,180	-	(150)	-	1,030
Hardship Fund	972	-	-	28	1,000
	152,526	47,650	(68,383)	-	131,793
Restricted Funds					
Tom Scott Memorial Fund	2,632	1	-	-	2,633
Stockdale Award Fund	607	158	-	-	765
Development Fund	3,153	-	(1,443)	-	1,710
	6,392	159	(1,443)	-	5,108
	<u>At</u>	<u>Incoming</u>	<u>Resources</u>	<u>Gains/</u>	<u>At</u>
	<u>01.04.21</u>	<u>Resources</u>	<u>Expended</u>	<u>Losses</u>	<u>31.03.22</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Endowment Funds					
Stockdale Award Fund	3,107	-	-	226	3,333
	3,107	-	-	226	3,333

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 2022
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

£28 of general unrestricted reserves has been transferred to designated unrestricted reserves.

TYNEMOUTH DISTRICT SCOUT COUNCIL
YEAR ENDED 31 MARCH 2022
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	51,045	-	3,333	54,378
Current Assets	86,400	5,108	-	91,508
Current Liabilities	(5,652)	-	-	(5,652)
Net Assets at 31 March 2022	<u>131,793</u>	<u>5,108</u>	<u>3,333</u>	<u>140,234</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	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>