

# HADRIAN DISTRICT SCOUT COUNCIL

## ANNUAL REPORT

31 MARCH 2023

### The Scout Association

(Incorporated by Royal Charter)

*Founder.* The Lord Baden-Powell of Gilwell O.M, G.C.M.G., G.C.V.O., K.C.B., LL.D.

*President:* His Royal Highness, The Duke of Kent K.G., G.C.M.G., G.C.V.O.

*Chief Scout:* Bear Grylls

#### **The Purpose of Scouting**

The purpose of Scouting 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 Scout Method**

The Scout Method provides an enjoyable and attractive scheme of progressive training, based on the Scout Promise and Law, which is guided by adult leadership. In practice the method is best seen when young people, in partnership with adults, are:

- enjoying what they are doing;
- learning by doing;
- participating in varied and progressive activities;
- making choices for themselves;
- taking responsibility for their own actions;
- working in groups;
- taking increasing responsibility for others;
- taking part in activities outdoors;
- sharing in prayer and worship;
- making and living out their Promise.

**The Scout Promise is:** On my honour I promise that I will do my best  
To do my duty to God and to the King  
To help other people and to keep the Scout Law

**The Scout Law is:** A Scout is to be trusted  
A Scout is loyal  
A Scout is friendly and considerate  
A Scout belongs to the world-wide family of Scouts  
A Scout has courage in all difficulties  
A Scout makes good use of time  
and is careful of possessions and property  
A Scout has self-respect and respect for others

## **HADRIAN DISTRICT SCOUT COUNCIL Officials 2022 - 2023**

President:	Vacant
Chairman:	Jill Scott
District Secretary:	Alan Scott
District Treasurer:	Vacant
District Commissioner:	Michele Barber
Deputy District Commissioner:	Vacant
District Explorer Scout Commissioner:	
Assistant District Commissioners:	
Beaver Scouts	Vacant
Cub Scouts	Vacant
Scouts	Stuart Ford
District Scout Active Support Manager	Vacant
Scout Network Leader:	Vacant
Youngleader	Jonathan Howarth
leader	Rinke Vinkenoog
County Representative:	Elizabeth Berry
Scout Active Support Unit Chairman:	Vacant
Elected	Barbara Birley Barnaby Pilgrim Maria Stewart-Rogers Jo Berry Rinke Vinkenoog Stuart Ford
Nominated	Sarah Brown Elizabeth Berry Simon Miller
Right of Attendance County Commissioner. County Chairman	Peter Thorp Professor Sir Alan Craft

**HADRIAN DISTRICT SCOUT COUNCIL**  
**District Executive Committee 2022 - 2023**

President:	Vacant
Chairman:	Jill Scott
District Secretary:	Alan Scott
District Treasurer:	Vacant
District Commissioner:	Michele Barber
Deputy District Commissioner:	Vacant
Explorer Scout Commissioner:	Vacant

Members Nominated by the District Commissioner:-

Sarah Brown  
Elizabeth Berry  
Simon Miller

Elected Members of the District Executive Committee:-

Barbara Birley  
Barnaby Pilgrim  
Maria Stewart-Rogers  
Stuart Ford  
Jo Berry  
Rinke Vinkenoog

Invited to Attend:-

ADC (Beaver Scouts)  
ADC (Cub Scouts)  
ADC (Scouts)

# HADRIAN DISTRICT SCOUT COUNCIL

## Report of the Trustees For The Year Ended 31 MARCH 2023

The Trustees present their report and financial statements of the charity for the year ended 31 March 2023.

### **REFERENCE AND ADMINISTRATION DETAILS**

**REGISTERED CHARITY NUMBER**                      510822

**ADDRESS FOR CORRESPONDENCE:**            15 Hall Farm Close  
Stocksfield  
NE43 7NL

### **TRUSTEES**

Details of all the Trustees who have served throughout the year are as follows:

<b><u>Trustee Name</u></b>	<b><u>Office (if any)</u></b>	<b><u>Date acted (if not for whole year)</u></b>
Jill Scott.	District Chairperson	
Michele Barber	District Commissioner	
Vacant	District Treasurer	
Alan Scott	District Secretary	
Peter Thorp.	County Commissioner	
Professor Sir Alan Craft	County Chairman	
Barbara Birley		
Barney Pilgrim		
Maria Stewart - Rogers		
Simon Miller	Dilston Camp-site Manager	
Rinke Vinkenoog		
Jo Berry		
Elizabeth Berry		
Stuart Ford		
Sarah Brown		

### **NAMES & ADDRESSES OF ADVISERS**

Solicitors	Mulcahy Smith 20 - 23 Regent Terrace Gateshead Tyne & Wear NE8 1LU
District Independent Examiner	Ronald Joyce FCCA Ron Joyce Ltd 18 Norham Road Whitley Bay Tyne & Wear NE26 2SD

# HADRIAN DISTRICT SCOUT COUNCIL

## Statement of Trustees Responsibilities For The Year Ended 31 MARCH 2023

The Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these 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 judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping accounting records that disclose with reasonable accuracy the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 1993, the Charity (Accounts and Reports) Regulations 2008 and trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the Trustees



Jill Scott  
Chairperson  
15 February 2024

**HADRIAN DISTRICT SCOUT COUNCIL**  
**Independent Examiner's Report to the Trustees of the**  
**HADRIAN DISTRICT SCOUT COUNCIL**

I report on the accounts of the District for the year ended 31 March 2023, which comprise the Statement of Financial Activities, the Balance Sheet and related notes set out on pages 7 - 14. This report is made solely to the trustees in accordance with Section 145 of the Charities Act 2019. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees for my examination work.

**Respective responsibilities of Trustees and Examiner**

The District's trustees are responsible for the preparation of the accounts. They consider that an audit is not required for this year (under Section 144 of the Charities Act 2019 (the Charities Act)) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts (under Section 145 of the Charities Act);
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under Section 145 (5) (b) of the Charities Act); and
- To 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 Commissioners. An examination includes a review of the accounting records kept by the District and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as 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 accounts 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 material matters have come to my attention (other than that disclosed below \*) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Ronald Joyce  
Chartered Certified Accountant  
Ron Joyce Ltd  
18 Norham Road  
Whitley Bay

Date: 12 February 2024

# HADRIAN DISTRICT SCOUT COUNCIL

## Statement of Financial Activities 31 MARCH 2023

	Note	Unrestricted funds	Restricted income funds	2022/23 Total	2021/22 Total
		£	£	£	£
<b>Incoming resources</b>	3				
<b>Incoming resources from generated funds</b>					
Voluntary income		28,700		28,700	44,114
Activities for generating funds		30		30	
Investment income		92		92	11
Incoming resources from charitable activities		16,027		16,027	10,889
<b>Total incoming resources</b>		<u>44,849</u>		<u>44,849</u>	<u>55,014</u>
<b>Resources expended</b>	4-7				
Fundraising trading costs		15,926		15,926	15,772
Charitable activities		936		936	480
Governance costs		33,175		33,175	29,438
<b>Total resources expended</b>		<u>50,037</u>		<u>50,037</u>	<u>45,690</u>
<b>Net incoming/(outgoing) resources before transfers</b>		<u>(5,188)</u>		<u>(5,188)</u>	<u>9,324</u>
<b>Gross transfers between funds</b>					
<b>Net movement in funds</b>		<u>(5,188)</u>		<u>(5,188)</u>	<u>9,324</u>
<b>Total funds brought forward</b>		<u>74,425</u>	<u>12,900</u>	<u>87,325</u>	<u>78,001</u>
<b>Total funds carried forward</b>		<u>69,237</u>	<u>12,900</u>	<u>82,137</u>	<u>87,325</u>

# HADRIAN DISTRICT SCOUT COUNCIL

## Balance Sheet As at 31 MARCH 2023

	Note	Unrestricted funds £	Restricted income funds £	2022/23 Total £	2021/22 Total £
<b>Current assets</b>					
Stock and work in progress		-	-	-	-
Debtors and prepayments		3,394	-	3,394	961
Cash at bank and in hand	8	79,353	-	79,353	88,009
<b>Total current assets</b>		<u>82,747</u>	<u>-</u>	<u>82,747</u>	<u>88,970</u>
<b>Creditors: amounts falling due within one year</b>					
	9	610		610	1,645
<b>Net current assets/(liabilities)</b>		<u>82,137</u>		<u>82,137</u>	<u>87,325</u>
<b>Total assets less current liabilities</b>		<u>82,137</u>		<u>82,137</u>	<u>87,325</u>
<b>Net Assets</b>					<u>87,325</u>
<b>Funds of the Charity</b>					
Unrestricted funds	10	69,237		69,237	74,425
Restricted income funds	10	12,900		12,900	12,900
<b>Total Funds</b>		<u>82,137</u>		<u>82,137</u>	<u>87,325</u>

The financial statements were approved by the Trustees on 15 February 2024 and signed on their behalf by



Jill Scott  
Chairperson

# HADRIAN DISTRICT SCOUT COUNCIL

## Notes to the Financial Statements For The Year Ended 31 MARCH 2023

### 1. BASIS OF PREPARATION

#### **Basis of accounting**

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities - Statement of Recommended Practice (SORP 2005);
- and with Accounting Standards
- and with the Charities Act 1993.

#### **Change in basis of accounting**

There have been no changes to the accounting policies (valuation rules and methods of accounting) since last year.

### 2. ACCOUNTING POLICIES

#### **INCOMING RESOURCES**

##### **Recognition of incoming resources**

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

##### **Membership subscriptions**

Memberships subscription collected on behalf of other parts of the Scout Movement are reported in the SoFA net of any amount paid out. This is because these subscriptions are in effect held as agents before being paid out.

##### **Incoming resources with related expenditure**

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

##### **Grants and donations**

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

##### **Contractual income and performance related grants**

This is only included in the SoFA once the related goods or services have been delivered.

##### **Gifts in kind**

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.

Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

##### **Donated services and facilities**

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

##### **Volunteer help**

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

## **HADRIAN DISTRICT SCOUT COUNCIL**

### **Notes to the Financial Statements For The Year Ended 31 MARCH 2023**

#### **2. ACCOUNTING POLICIES (Cont)**

##### **Investment income**

This is included in the accounts when receivable.

#### **EXPENDITURE AND LIABILITIES**

##### **Liability recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

##### **Governance costs**

Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

##### **Grants with performance conditions**

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

##### **Grants payable without performance conditions**

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

##### **Support Costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, e.g. allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

#### **ASSETS**

##### **Tangible fixed assets for use by charity**

These are capitalised if they can be used for more than one year, and cost at least £1,000. They are valued at cost or a reasonable value on receipt. In previous years, tangible fixed assets were written off in the year of acquisition. Opening values have been estimated based on the insurance values as at 31 March 2005, being the best available estimate.

# HADRIAN DISTRICT SCOUT COUNCIL

## Notes to the Financial Statements For The Year Ended 31 MARCH 2023

### 3. ANALYSIS OF INCOMING RESOURCES

	Unrestricted £	Restricted £	2022/23 £	2021/22 £
<b>Voluntary income</b>				
Membership subscriptions	28,700		28,700	33,447
Local authority Coronavirus grants				10,667
Total	<u>28,700</u>		<u>28,700</u>	<u>44,114</u>
<b>Activities for generating funds</b>				
Training income Dilston Camp Site Badge Sales	30		30	
Total	<u>30</u>		<u>30</u>	
<b>Investment income</b>				
Interest earned	92		92	11
Total	<u>92</u>		<u>92</u>	<u>11</u>
<b>Incoming resources from charitable activities</b>				
Camps & Trips	16,027		16,027	10,889
Total	<u>16,027</u>		<u>16,027</u>	<u>10,889</u>
Total income	<u>44,849</u>		<u>44,849</u>	<u>55,014</u>

## HADRIAN DISTRICT SCOUT COUNCIL

### Notes to the Financial Statements For The Year Ended 31 MARCH 2023

#### 4. ANALYSIS OF RESOURCES EXPENDED

	Unrestricted	Restricted	2022/2 £	2021/22 £
<b>Fundraising trading costs</b>				
Dilston Services and Repairs	14,871		14,871	15,772
Badge Expenses	1,055		1,055	
Total	15,926		15,926	15,772
<b>Charitable Activities</b>				
Camps & Trips	936		936	480
Total	936		936	480
<b>Governance Costs</b>				
Training				
Insurance	2,025		2,025	1,680
Administration & Meetings	2,350		2,350	1,317
Internet and Marketing	14		14	314
Membership subscriptions paid on District	28,146		28,146	25,572
District Explorer Scouts				
Accountancy & Sundries	640		640	555
Total	33,175		33,175	29,438
Total expenditure	50,037		50,037	45,690

#### 5. EXPENSES AND FEES

##### 5.1 Trustee expenses

The total amount of payments or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees was as follows:

	2022/21	2021/22
Number of trustees who were paid expenses	0	0
Nature of the expenses	Honoraria and mileage claims	Honoraria and mileage claims
Total amount paid	£nil	£nil

#### 6. GRANTMAKING

The charity made the following material grants and donations during the year

6.1 No grants were made during the year.

## HADRIAN DISTRICT SCOUT COUNCIL

### Notes to the Financial Statements For The Year Ended 31 MARCH 2023

#### 7. PAID EMPLOYEES

The charity had no paid employees during the year

#### 8. CASH AT BANK AND IN HAND

Analysis of deposits	2022/23	2021/22
	£	£
Barclays Community	43,047	52,289
Building Business	8,615	8,596
Virgin Charity	6,342	6,343
CAF Gold	20,849	20,781
Total	<u>78,853</u>	<u>88,009</u>

#### 9. CREDITORS AND ACCRUALS

##### 9.1 Analysis of creditors

	Amounts falling due within one year	
	2021/22	2021/22
	£	£
Accruals and deferred income	3,394	1,645
Total	<u>3,394</u>	<u>1,645</u>

#### 10. ENDOWMENT AND RESTRICTED FUNDS

##### 10.1 Movements of major funds

Fund names	Opening fund balances	Incoming resources	Outgoing resources	Transfers	Closing fund balances
	£	£	£	£	£
Dilston Site Restoration	5,400				5,400
Dilston Lawn Mower	6,000				6,000
Dilston Site Maintenance					
Dilston Road Maintenance	1,500				1,500
Total restricted	<u>12,900</u>				<u>12,900</u>
General Fund	74,425	44,849	50,037		69,237
Total Funds	<u>87,325</u>	<u>44,849</u>	<u>50,037</u>		<u>82,137</u>

#### 11. TRANSACTIONS WITH RELATED PARTIES

##### 11.1 Remuneration and benefits

The charity paid no remuneration or benefits to any trustee or related party.

##### 11.2 Loans

The charity has no loans to/from any trustee or related party.

##### 11.3 Other transactions with trustees or related parties

Other than the reimbursed expenditure at note 6 there were no other transactions with trustees or related parties.