

Trustees' Annual Report

For the period

From (start date)

| | | | | | |
|---|---|---|---|---|---|
| 0 | 1 | 0 | 1 | 2 | 1 |
|---|---|---|---|---|---|

 to end date

| | | | | | |
|---|---|---|---|---|---|
| 3 | 1 | 1 | 2 | 2 | 1 |
|---|---|---|---|---|---|

Section A Reference and administration details

Charity name

| |
|-------------------------------|
| Seaham District Scout Council |
|-------------------------------|

Other names the charity is known by

| |
|--|
| |
|--|

Registered charity number (if any)

| | | | | | |
|---|---|---|---|---|---|
| 5 | 2 | 0 | 7 | 0 | 4 |
|---|---|---|---|---|---|

HQ registration number

| | | | | | | | |
|--|--|--|--|--|--|--|--|
| | | | | | | | |
|--|--|--|--|--|--|--|--|

Charity's principal address

| |
|------------------------------------|
| Dow House |
| South Crescent |
| Seaham |
| Postcode S R 7 7H D |

Names of the charity trustees who manage the charity

| | Trustee Name | Office (if any) | Dates acted if not for whole year |
|----|-----------------|-----------------------------|-----------------------------------|
| 1 | Hayley Cook | District Commissioner | |
| 2 | Emily McAuliffe | District Commissioner | |
| 3 | Lynsey Daniels | District Commissioner | |
| 4 | Caroline Knox | District Youth Commissioner | |
| 5 | Mark Ireland | District Chair | |
| 6 | Edward McGee | District Treasurer | |
| 7 | Gillian Knox | District Secretary | |
| 8 | Karen Daniels | District Exec Committee | |
| 9 | Thomas Elwick | District Exec Committee | |
| 10 | | | |
| 11 | | | |
| 12 | | | |
| 13 | | | |
| 14 | | | |
| 15 | | | |

Names and addresses of advisers (optional information but encouraged as best practice)

| Type of advisor | Name | Address |
|-----------------|------|---------|
| | | |
| | | |
| | | |
| | | |

Section B Structure, governance and management

Description of the charity's trusts

1 LT700001 (1st February 2017)

| | |
|--|---|
| Type of governing document (e.g. trust deed, constitution) | The District's governing documents are those of the 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. |
| How the charity is constituted (e.g. trust, association, company) | The District is a trust established under its rules which are common to all Scouts. |
| Trustee selection methods (e.g. appointed by, elected by) | The Trustees are appointed in accordance with the Policy, Organisation and Rules of The Scout Association. |
| Additional governance issues (optional information but encouraged as best practice) | |
| You may choose to include additional information, where relevant, about: | 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 the registration, keeping proper accounts and making returns to the Charity Commission as appropriate. |
| Policies and procedures adopted for: a) the induction and training of trustees; b) trustee' consideration of major risks and the systems and procedures to manage them | <p>The Committee consists of 3 independent representatives, Chair, Treasurer and Secretary together with the District executive committee members.</p> <p>Members of the Executive Committee complete '<i>Essential Information for Executive Committee</i>' training within the first 5 months of joining the committee.</p> <p>This District Executive Committee exists to support the Group Scout Leader in meeting the responsibilities of the appointments and is responsible for: The maintenance of Group property; The raising of funds and the administration of Group finance; The insurance of persons, property and equipment; Group public occasions; Assisting in the recruitment of leaders and other adult support; Appointing any sub committees that may be required; Appointing Group Administrators and Advisors other than those who are elected.</p> |

| | |
|------------------|---|
| Section B | Structure, governance and management (continued) |
| | <p>Risk and Internal Control (Specimen 1) 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 against them. The main areas of concern that have been identified are:</p> <p>Damage to the building, property and equipment. The</p> |

District has sufficient buildings and contents insurance in place to mitigate against permanent loss.

Injury to leaders, helpers, supporters and members. The District through the capitation fees contributes to the Scout Associations national accident insurance policy. Risk Assessments are undertaken before all activities.

Reduced income from fund raising. The District is primarily reliant upon income from subscriptions and fundraising. The Committee could raise the value of subscriptions to increase the income to the district on an ongoing basis, either temporarily or permanently.

Reduction or loss of leaders. The District is totally reliant upon volunteers to run and administer the activities of the groups. If there was a reduction in the number of leaders to an unacceptable level in a particular section or the group as a whole then there would have to be a contraction, consolidation or closure of a section. In the worst case scenario the complete closure of the Group.

Reduction or loss of members. The Group provides activities for all young people aged 6 to 18. If there was a reduction in membership in a particular section or the group as whole then there would have to be a contraction, consolidation or closure of a section. In the worst case scenario the complete closure of the Group.

Risk and Internal Control (Specimen 2)

The group has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss, these include 2 signatories for all payments and a comprehensive insurance policies to ensure that insurable risks are covered.

| Section C | Objectives and activities |
|---|---|
| Summary of the objects of the charity set out in its governing document | 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

As Scouts we are guided by these values:

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.

Co-operation - We make a positive difference; we co-operate 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.

Summary of the main activities in relation to these objects

Additional details of the objectives and activities (optional information but encouraged as best practice)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- contribution made by volunteers;
- policy on investments.

Public benefit statement

The Group meets the Charity Commission's public benefit criteria under both the advancement of education and the advancement of citizenship or community development headings.

Section D

Achievements and performance

Summary of the main achievements of the charity during the year

During this year the district has altered management, there has been a change in District Commissioner appointment. After which point a new District Development plan has been

Plans for future periods (details of any significant activities planned to achieve them)

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| |
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Section G

Declaration

The trustees declare that they have approved the trustees' report above

Signed on behalf of the charity's trustees

Signature(s)

| | |
|--|--|
| | |
|--|--|

Full name(s)

| | |
|--------------|--|
| Edward McGee | |
|--------------|--|

Position (eg Secretary, Chair)

| | |
|---------|--|
| Trustee | |
|---------|--|

Date

| | | | | | |
|---|---|---|---|---|---|
| 3 | 0 | 1 | 0 | 2 | 2 |
|---|---|---|---|---|---|

Registered Charity Number
520704

Seaham District Scout Council

Report and Accounts

31 December 2021

Seaham District Scout Council

The report of the trustees

The trustees present their report and accounts for the year ended 31st December 2021. The accounts comply with the requirements of the Charities Act 2011, the constitution, Reporting Standard 102 and follow the recommendations in Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK Financial and Republic of Ireland (FRS 102A) (effective 2 February 2016).

Formal Information

The registered charity number is 520704

The registered office is Dow House, South Crescent, Seaham, Co Durham,

The Group/District Registration Number with the Scout Association is 11613.

Public Benefit

The Group meets the Charity Commission's public benefit criteria under both the advancement of education and the advancement of citizenship or community development headings.

The Objects of the Charity and how it is attempting to achieve the objectives

The charity exists to support and promote scouting within the Seaham and District area by organising a variety of activities.

Objectives achieved in the year and plans for the future

With the opening of face to face scouting we were able to reopen all of our sections successfully and reengage not only current members but also new young people and new leaders, The club remains unopened but we are looking at options to hire out the premises to help cover the costs of the upkeep of the building.

The young people have completed quite a few nights away and a lot more adventurous activities now

The organisational structure and how decisions are made

The charity is governed in accordance with its constitution, which is the standard District Constitution prepared by The Scout Association. Trustees are appointed on the basis of their skills and experience at the annual general meeting.

Relationships with other groups, charities and individuals

The charity is part of The Scout Association.

A review of activities and significant changes and developments

Changes in fixed assets are shown in detail in the notes to the accounts. In the opinion of the trustees, the current open market value of the land and buildings on an open use value exceeds the amount of costs and improvements shown in the Balance Sheet. However, in view of their obligations under the Charities Act to maximise the utilisation of charity funds, the trustees feel that there would be little benefit in obtaining a professional market value.

Policies on reserves, investment policies and investment performance

The trustees have resolved to establish reserves to provide for future building maintenance costs and the replacement of equipment as and when required. This is particularly important in view of the short term, although potentially renewable, nature of most of the charity's revenue funding.

Seaham District Scout Council

The report of the trustees

Financial Review

At the year end the charity had funds totalling £137,081 (2020: £131,201). It raised £18,436 (2020: £33,448) as listed in the notes to the accounts and spent £12,556 (2020: £31,984) during the period as set out in the accounts.

The Charity's grant making policies

The charity does not make grants.

The major risks to which the charity is exposed and reviews and systems to mitigate risks

The Trustees have considered their obligation to manage the risks to which the Charity is exposed. The reserve policy provides a goal to ensure the Charity is not exposed to unnecessary financial risks.

Legal Status

The charity is an unincorporated body.

The members of the Board of Trustees of the Charity during the year ended were :-

| | |
|------------------------------|--|
| Chair | Mark Ireland |
| Secretary | Gillian Knox |
| Treasurer | Edward McGee |
| District Commissioners | Hayley Cook Emily McAuliffe Lynsey Daniels |
| District Youth Commissioner | Caroline Knox |
| Executive Committee members: | Karen Daniels Thomas Elwick |
| Custodian Trustees | T Elwick E McGee T Burrell E Armes |

Bankers

Lloyds Bank plc
1 Marlborough
SEAHAM
Co Durham
SR7 7SD

Independent Examiner under the Charities Act and details of qualifications

Eric Southwick BA(Hons) FCA FCIE DChA
Eric Southwick & Co
Charity Accountants
51 The Avenue
SEAHAM
Co Durham
SR7 8NS

Seaham District Scout Council

The report of the trustees

Statement of Trustees' Responsibilities

Charity Law and regulations requires the Board of trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- * Select appropriate accounting policies and apply them consistently;
- * make reasonable and prudent judgements and estimates;
- * state whether applicable accounting standards and statements of recommended practice 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 the organisation will continue in business.

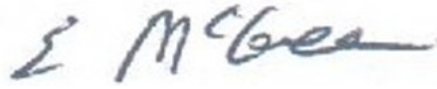
The trustees are also responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the organisation and enable them to ensure that the financial statements comply with the requirements of Charity Law. They are also responsible for safeguarding the assets of the organisation and hence for taking reasonable steps to prevent fraud and other irregularities.

This report was approved by the board of trustees on 25 October 2022.

Signed



Trustees A Burrell



E McGee

**Seaham District Scout Council
Independent Examiner's Report**

**Report of the Independent Examiner to the trustees
on the accounts of the Charity for the year ended 31 December 2020**

I report on the accounts of the Charity for the year ended 31 December 2020, which are set out on pages 5 to 10.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. 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 accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 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 Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of 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 matter has come to my attention:

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



Eric Southwick BA(Hons) FCA FCIE DChA
Eric Southwick & Co
Charity Accountants
51 The Avenue
SEAHAM
Co Durham
SR7 8NS

Date: 25 October 2022



**Seaham District Scout Council
Statement of Financial Activities
for the year ended 31 December 2021**

| | Notes | Unrestricted Funds | Restricted Funds | Endowment Funds | Total Funds 2021 | Prior Period Total Funds 2020 |
|------------------------------------|----------|--------------------|------------------|-----------------|------------------|-------------------------------|
| | | £ | £ | £ | £ | £ |
| Income and endowments from: | | | | | | |
| Donations and legacies | | 199 | - | - | 199 | 250 |
| Charitable activities | | 18,236 | - | - | 18,236 | 33,196 |
| Investments | | - | - | 1 | 1 | 2 |
| Total | A | 18,435 | - | 1 | 18,436 | 33,448 |
| Expenditure on: | | | | | | |
| Charitable activities | | 8,755 | - | - | 8,755 | 29,204 |
| Support Costs | | 3,801 | - | - | 3,801 | 2,780 |
| Total | B | 12,556 | - | - | 12,556 | 31,984 |
| Net Income/(expenditure) | 2 | 5,879 | - | 1 | 5,880 | 1,464 |
| Net Movement in funds | | 5,879 | - | 1 | 5,880 | 1,464 |
| Reconciliation of funds: | | | | | | |
| Total funds brought forward | | 113,659 | 16,308 | 1,234 | 131,201 | 129,737 |
| Total funds carried forward | | 119,538 | 16,308 | 1,235 | 137,081 | 131,201 |

**Seaham District Scout Council
Balance Sheet
as at 31 December 2021**

| | Notes | 2021 £ | 2020 £ |
|---|-------|----------------|----------------|
| Fixed assets | | | |
| Tangible assets | 9 | 100,000 | 100,000 |
| Current assets | | | |
| Stocks & work in progress | | 3,304 | 3,304 |
| Cash at bank and in hand | | <u>35,277</u> | <u>28,897</u> |
| | | <u>38,581</u> | <u>32,201</u> |
| Creditors: amounts falling due within one year | | | |
| | 10 | <u>(1,500)</u> | <u>(1,000)</u> |
| Net current assets | | 37,081 | 31,201 |
| Net assets | | <u>137,081</u> | <u>131,201</u> |
| Capital and reserves | | | |
| Restricted Income Funds | | 16,308 | 16,308 |
| Endowment Funds | 6 | 1,235 | 1,234 |
| Unrestricted Income Funds | | <u>119,538</u> | <u>113,659</u> |
| Accumulated Funds | | <u>137,081</u> | <u>131,201</u> |

The trustees are satisfied that the charity is not required to have an audit of the charity by virtue of its level of turnover or by virtue of any requirement under its constitution or otherwise.

The trustees also acknowledge their responsibility for ensuring the charity keeps proper accounting records in accordance with the requirements of the Charities Act.



E McGee
Trustee



A Burrell
Trustee

Approved by the trustees on 25 October 2022

**Seaham District Scout Council
Notes to the Accounts
for the year ended 31 December 2021**

1 Accounting policies

Accounts preparation

The accounts have been prepared under the historical cost convention on a going concern basis and in accordance with with the Financial Reporting Standard 102 and follow the recommendations in Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

The charity has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement.

Recognition of Liabilities

Liabilities are recognised on the accruals basis.

Allocation of costs within expenditure

Costs are allocated between types of expenditure on the basis of estimates made by the trustees.

Administration expenditure includes all expenditure not directly related to charitable activity. In respect of certain items of expenditure it is a matter of judgement as to whether such items are direct charitable expenditure or are administrative, and the trustees have applied what they consider to be reasonable judgements in apportioning such costs.

Income and endowments

Income and endowments are accounted for on an accruals basis.

Depreciation

Tangible fixed assets are stated at cost less depreciation. Items of less than £100 are not capitalised.

Depreciation has been provided at the following rates in order to write off the assets (less their expected residual value) over their estimated useful economic lives.

A regular annual review of the likelihood of asset impairment is undertaken.

| | |
|--------------------------------|-------------------|
| Freehold land & buildings | Not depreciated |
| Fixtures, Fittings & Equipment | 10% straight line |

Taxation

As a registered charity, the organisation is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the organisation , and is therefore included in the relevant costs in the Statement of Financial Activities.

Operating Leases

Rentals payable in respect of operating leases where substantially all the benefits and risks of ownership remain with the lessor and are charged to the Statement of Financial Activities as

Seaham District Scout Council
Notes to the Accounts
for the year ended 31 December 2021

| | | |
|---|---------------|---------------|
| 2 Net Income/(expenditure) | 2021 | 2020 |
| | £ | £ |
| This is stated after crediting :- | | |
| Revenue Turnover from ordinary activities | 18,436 | 33,448 |
| and after charging: | | |
| Trustees' remuneration | - | - |
| Trustees' expenses | - | - |
| Indemnity Insurance for trustees | - | - |
| Independent Examiner's Remuneration | 500 | 500 |
| | <hr/> | <hr/> |
| 3 Details of incoming resources and analysis of management and administration costs | | |
| The detailed analyses of incoming resources and management and administration costs required by the Statement of Recommended Practice issued by the Charity Commissioners for England and Wales is shown in the attached schedule to the Statement of Financial Activities. | | |
| 4 Investments | 2021 | 2020 |
| | £ | £ |
| Bank Interest | 1 | 2 |
| | <hr/> | <hr/> |
| 5 Endowment Funds | | |
| The charity had two endowment funds in the year ended 31st December 2020. | | |
| 6 Staff Costs and Emoluments | 2021 | 2020 |
| | £ | £ |
| Gross Salaries | - | 2,259 |
| | <hr/> | <hr/> |
| Numbers of full time employees or full time equivalents | 2021 | 2020 |
| Engaged on charitable activities | - | 5 |
| | <hr/> | <hr/> |
| There were no employees with emoluments in excess of £60,000 per annum | | |
| 7 Cost of Independent Examiner and other accounting services | 2021 | 2020 |
| | £ | £ |
| Independent examiner's fees | 500 | 500 |
| | <hr/> | <hr/> |
| 8 Changes in resources applied for Fixed Assets | 2021 | 2020 |
| | £ | £ |
| Net movement in funds from Statement of Financial Activities | 5,880 | 1,464 |
| Net movement in funds available for future activities | 5,880 | 1,464 |
| | <hr/> | <hr/> |

Seaham District Scout Council
Notes to the Accounts
for the year ended 31 December 2021

9 Tangible fixed assets

| | Land and buildings £ | Fixtures, Fittings & Equipment £ | Total £ |
|-----------------------|----------------------------|---|----------------|
| Net Book Value | | | |
| At 1 January 2021 | 100,000 | 4,653 | 104,653 |
| At 31 December 2021 | <u>100,000</u> | <u>4,653</u> | <u>104,653</u> |
| Depreciation | | | |
| At 1 January 2021 | - | 4,653 | 4,653 |
| At 31 December 2021 | <u>-</u> | <u>4,653</u> | <u>4,653</u> |
| Net book value | | | |
| At 31 December 2021 | <u>100,000</u> | <u>-</u> | <u>100,000</u> |
| At 31 December 2020 | <u>100,000</u> | <u>-</u> | <u>100,000</u> |

10 Creditors: amounts falling due within one year

| | 2021 £ | 2020 £ |
|------------------|--------------|--------------|
| Accrued expenses | 1,500 | 1,000 |
| | <u>1,500</u> | <u>1,000</u> |

11 Endowment Funds

| | 2021 £ | 2020 £ |
|--------------------------|--------------|--------------|
| At 1 January | 1,234 | 1,232 |
| Interest during the year | 1 | 2 |
| At 31 December | <u>1,235</u> | <u>1,234</u> |

12 Ultimate Controlling Parties

The ultimate controlling party is the board of trustees.

13 Other Information

The charity is an unincorporated charity registered in England and Wales with its registered office and principal address at Dow House, South Crescent, Seaham, Co Durham, SR7 7HD.

Seaham District Scout Council
Schedule to the Statement of Financial Activities
for the year ended 31 December 2021

| | | | | 2021 | 2020 |
|--|--------------|------------|-----------|---------------|---------------|
| | | | | £ | £ |
| | Unrestricted | Restricted | Endowment | Total | Prior Period |
| | Funds | Funds | Funds | Funds | Total Funds |
| | £ | £ | £ | 2021 | 2020 |
| | | | | £ | £ |
| Income and endowments from: | | | | | |
| Donations and legacies | | | | | |
| Government and public bodies | | | | | |
| Mayor of Seaham | - | - | - | - | 200 |
| | - | - | - | - | 200 |
| Non government and public bodies | | | | | |
| R Holmes Funeral donations | 175 | - | - | 175 | - |
| Other | 24 | - | - | 24 | 50 |
| | 199 | - | - | 199 | 50 |
| Total Donations and Legacies | 199 | - | - | 199 | 250 |
| Charitable activities | | | | | |
| Fundraising events | - | - | - | - | 5,419 |
| Seaham Old Scouts Bar Sales | - | - | - | - | 12,151 |
| Capitation Fees | 1901 | - | - | 1,901 | 1,120 |
| Miscellaneous | - | - | - | - | 603 |
| | 18236 | - | - | 18,236 | 33,196 |
| Investments | | | | | |
| Bank Interest | - | - | 1 | 1 | 2 |
| | - | - | 1 | 1 | 2 |
| Total Income and endowments | 18435 | - | 1 | 18,436 | 33,448 |
| Expenditure on: | | | | | |
| Charitable activities | | | | | |
| Costs of goods and services as a charitable activity | 5904 | - | - | 5,904 | 13,309 |
| Costs of ancillary trading to benefit beneficiaries | 2851 | - | - | 2,851 | 15,895 |
| | 8755 | - | - | 8,755 | 29,204 |
| General administrative expenses: | | | | | |
| Stationery and printing | 5 | - | - | 5 | 21 |
| Repairs and maintenance | 2105 | - | - | 2,105 | 896 |
| | 2110 | - | - | 2,110 | 917 |
| Legal and professional costs: | | | | | |
| Independent Examiners' Fee | 500 | - | - | 500 | 500 |
| Insurance | 1191 | - | - | 1,191 | 1,363 |
| | 1691 | - | - | 1,691 | 1,863 |
| Total support costs | 3801 | - | - | 3,801 | 2,780 |

**Seaham District Scout Council
Schedule of Fund Accounts
for the year ended 31 December 2021**

This page does not form part of the statutory financial statements which are the subject of the independent examiner's report on page 4.

Unrestricted Funds

General Fund

Incoming Resources

| | £ | £ | 2021 £ | 2020 £ |
|--|--------|----------|-----------------|-----------------|
| Revenue grants, legacies & donations | | | | |
| Donations | | | | |
| Mayor of Seaham | - | | | 200.00 |
| R Holmes Funeral donations | 175.00 | | | - |
| Other | 24.02 | 199.02 | | 50.00 |
| | | | 199.02 | 250.00 |
| Operating activities in furtherance of the charity's objectives | | | | |
| Capitation | | 1,840.00 | | 1,120.00 |
| Capitation refund | | 60.50 | | - |
| Fundraising Events | | | | |
| District Events - Camp | - | | | 1,005.00 |
| District Events - Camp refund | - | | | 4,230.00 |
| Other | - | - | | 181.00 |
| | | | 1,900.50 | 6,536.00 |
| Total Incoming Resources | | | 2,099.52 | 6,786.00 |

Unrestricted Funds

General Fund (Cont.)

Resources Expended

| | £ | £ | 2021 £ | 2020 £ |
|---|---|----------|-------------------|-------------------|
| Costs of activities in furtherance of the charity's objectives | | | | |
| Capitation | | | | |
| County | | 5,868.50 | | 3,528.00 |
| District Camp refunds | | 35.00 | | 9,781.00 |
| | | | 5,903.50 | 13,309.00 |
| Management and administration of the charity | | | | |
| Independent Examiner's Fee | | 500.00 | | 500.00 |
| | | | 500.00 | 500.00 |
| Total Resources expended | | | 6,403.50 | 13,809.00 |
| Net Movement in funds | | | (4,303.98) | (7,023.00) |

Seaham District Scout Council
Schedule of Fund Accounts
for the year ended 31 December 2021

This page does not form part of the statutory financial statements which are the subject of the independent examiner's report on page 4.

Unrestricted Funds

Seaham Old Scouts Social Club Fund

| Incoming Resources | £ | £ | 2021 £ | 2020 £ |
|--|--------|--------|----------------------|----------------------|
| Operating activities in furtherance of the charity's objectives | | | | |
| Bar Sales | - | | | 12,151 |
| Members Subscriptions | - | | | 59 |
| Pool Table | - | | | 149 |
| Lotto and Games Machines | - | | | 152 |
| Door Money | - | | | 3 |
| Hire of Hall | - | | | 240 |
| Covid Grants | 16,335 | 16,335 | | 13,903 |
| Fundraising Events | | | | |
| Beer Draw | - | - | | 3 |
| | | | <u>16,335</u> | <u>26,660</u> |
| Total Incoming Resources | | | <u><u>16,335</u></u> | <u><u>26,660</u></u> |
| Resources Expended | | | | |
| Costs of activities in furtherance of the charity's objectives | | | | |
| Bar Purchases | - | | | 9,568 |
| Bar Wages | - | | | 2,259 |
| Bar Materials and Supplies | - | - | | 173 |
| Cleaning Wages and Materials | | 155 | | 494 |
| Licence and Registration Fees | | 1,007 | | 434 |
| Telephone and internet | | 537 | | 509 |
| Utilities | | 1,152 | | 2,318 |
| Donations | | - | | 140 |
| | | | 2,851 | 15,895 |
| Management and administration of the charity | | | | |
| Printing and Stationery | | 5 | | 21 |
| Repairs and Renewals | | 2,105 | | 896 |
| District Insurance | | 1,191 | | 1,363 |
| | | | <u>3,301</u> | <u>2,280</u> |
| Total Resources expended | | | <u><u>6,152</u></u> | <u><u>18,175</u></u> |
| Net Movement in funds | | | <u><u>10,183</u></u> | <u><u>8,485</u></u> |

**Seaham District Scout Council
 Schedule of Fund Accounts
 for the year ended 31 December 2021**

This page does not form part of the statutory financial statements which are the subject of the independent examiner's report on page 4.

Endowment Funds

G Crompton Fund

Incoming Resources

Investments

Bank Interest

0.22

1.15

Net Movement in fund

0.22

1.15

A Smith Fund

Incoming Resources

Investments

Income Bond

0.15

0.78

Net Movement in fund

0.15

0.78

Registered Charity Number
520704

Seaham District Scout Council

Report and Accounts

31 December 2021

Seaham District Scout Council

The report of the trustees

The trustees present their report and accounts for the year ended 31st December 2021. The accounts comply with the requirements of the Charities Act 2011, the constitution, Reporting Standard 102 and follow the recommendations in Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK Financial and Republic of Ireland (FRS 102A) (effective 2 February 2016).

Formal Information

The registered charity number is 520704

The registered office is Dow House, South Crescent, Seaham, Co Durham,

The Group/District Registration Number with the Scout Association is 11613.

Public Benefit

The Group meets the Charity Commission's public benefit criteria under both the advancement of education and the advancement of citizenship or community development headings.

The Objects of the Charity and how it is attempting to achieve the objectives

The charity exists to support and promote scouting within the Seaham and District area by organising a variety of activities.

Objectives achieved in the year and plans for the future

With the opening of face to face scouting we were able to reopen all of our sections successfully and reengage not only current members but also new young people and new leaders, The club remains unopened but we are looking at options to hire out the premises to help cover the costs of the upkeep of the building.

The young people have completed quite a few nights away and a lot more adventurous activities now

The organisational structure and how decisions are made

The charity is governed in accordance with its constitution, which is the standard District Constitution prepared by The Scout Association. Trustees are appointed on the basis of their skills and experience at the annual general meeting.

Relationships with other groups, charities and individuals

The charity is part of The Scout Association.

A review of activities and significant changes and developments

Changes in fixed assets are shown in detail in the notes to the accounts. In the opinion of the trustees, the current open market value of the land and buildings on an open use value exceeds the amount of costs and improvements shown in the Balance Sheet. However, in view of their obligations under the Charities Act to maximise the utilisation of charity funds, the trustees feel that there would be little benefit in obtaining a professional market value.

Policies on reserves, investment policies and investment performance

The trustees have resolved to establish reserves to provide for future building maintenance costs and the replacement of equipment as and when required. This is particularly important in view of the short term, although potentially renewable, nature of most of the charity's revenue funding.

Seaham District Scout Council

The report of the trustees

Financial Review

At the year end the charity had funds totalling £137,081 (2020: £131,201). It raised £18,436 (2020: £33,448) as listed in the notes to the accounts and spent £12,556 (2020: £31,984) during the period as set out in the accounts.

The Charity's grant making policies

The charity does not make grants.

The major risks to which the charity is exposed and reviews and systems to mitigate risks

The Trustees have considered their obligation to manage the risks to which the Charity is exposed. The reserve policy provides a goal to ensure the Charity is not exposed to unnecessary financial risks.

Legal Status

The charity is an unincorporated body.

The members of the Board of Trustees of the Charity during the year ended were :-

| | |
|------------------------------|--|
| Chair | Mark Ireland |
| Secretary | Gillian Knox |
| Treasurer | Edward McGee |
| District Commissioners | Hayley Cook Emily McAuliffe Lynsey Daniels |
| District Youth Commissioner | Caroline Knox |
| Executive Committee members: | Karen Daniels Thomas Elwick |
| Custodian Trustees | T Elwick E McGee T Burrell E Armes |

Bankers

Lloyds Bank plc
1 Marlborough
SEAHAM
Co Durham
SR7 7SD

Independent Examiner under the Charities Act and details of qualifications

Eric Southwick BA(Hons) FCA FCIE DChA
Eric Southwick & Co
Charity Accountants
51 The Avenue
SEAHAM
Co Durham
SR7 8NS

Seaham District Scout Council

The report of the trustees

Statement of Trustees' Responsibilities

Charity Law and regulations requires the Board of trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- * Select appropriate accounting policies and apply them consistently;
- * make reasonable and prudent judgements and estimates;
- * state whether applicable accounting standards and statements of recommended practice 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 the organisation will continue in business.

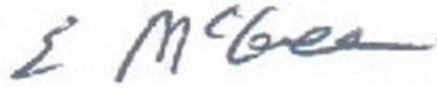
The trustees are also responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the organisation and enable them to ensure that the financial statements comply with the requirements of Charity Law. They are also responsible for safeguarding the assets of the organisation and hence for taking reasonable steps to prevent fraud and other irregularities.

This report was approved by the board of trustees on 25 October 2022.

Signed



Trustees A Burrell



E McGee

**Seaham District Scout Council
Independent Examiner's Report**

**Report of the Independent Examiner to the trustees
on the accounts of the Charity for the year ended 31 December 2020**

I report on the accounts of the Charity for the year ended 31 December 2020, which are set out on pages 5 to 10.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. 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 accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 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 Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of 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 matter has come to my attention:

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



Eric Southwick BA(Hons) FCA FCIE DChA
Eric Southwick & Co
Charity Accountants
51 The Avenue
SEAHAM
Co Durham
SR7 8NS

Date: 25 October 2022



Seaham District Scout Council
Statement of Financial Activities
for the year ended 31 December 2021

| | Notes | Unrestricted Funds | Restricted Funds | Endowment Funds | Total Funds 2021 | Prior Period Total Funds 2020 |
|------------------------------------|----------|--------------------|------------------|-----------------|------------------|-------------------------------|
| | | £ | £ | £ | £ | £ |
| Income and endowments from: | | | | | | |
| Donations and legacies | | 199 | - | - | 199 | 250 |
| Charitable activities | | 18,236 | - | - | 18,236 | 33,196 |
| Investments | | - | - | 1 | 1 | 2 |
| Total | A | 18,435 | - | 1 | 18,436 | 33,448 |
| Expenditure on: | | | | | | |
| Charitable activities | | 8,755 | - | - | 8,755 | 29,204 |
| Support Costs | | 3,801 | - | - | 3,801 | 2,780 |
| Total | B | 12,556 | - | - | 12,556 | 31,984 |
| Net Income/(expenditure) | 2 | 5,879 | - | 1 | 5,880 | 1,464 |
| Net Movement in funds | | 5,879 | - | 1 | 5,880 | 1,464 |
| Reconciliation of funds: | | | | | | |
| Total funds brought forward | | 113,659 | 16,308 | 1,234 | 131,201 | 129,737 |
| Total funds carried forward | | 119,538 | 16,308 | 1,235 | 137,081 | 131,201 |

Seaham District Scout Council
Balance Sheet
as at 31 December 2021

| | Notes | 2021 £ | 2020 £ |
|---|-------|----------------|----------------|
| Fixed assets | | | |
| Tangible assets | 9 | 100,000 | 100,000 |
| Current assets | | | |
| Stocks & work in progress | | 3,304 | 3,304 |
| Cash at bank and in hand | | <u>35,277</u> | <u>28,897</u> |
| | | <u>38,581</u> | <u>32,201</u> |
| Creditors: amounts falling due within one year | | | |
| | 10 | <u>(1,500)</u> | <u>(1,000)</u> |
| Net current assets | | 37,081 | 31,201 |
| Net assets | | <u>137,081</u> | <u>131,201</u> |
| Capital and reserves | | | |
| Restricted Income Funds | | 16,308 | 16,308 |
| Endowment Funds | 6 | 1,235 | 1,234 |
| Unrestricted Income Funds | | <u>119,538</u> | <u>113,659</u> |
| Accumulated Funds | | <u>137,081</u> | <u>131,201</u> |

The trustees are satisfied that the charity is not required to have an audit of the charity by virtue of its level of turnover or by virtue of any requirement under its constitution or otherwise.

The trustees also acknowledge their responsibility for ensuring the charity keeps proper accounting records in accordance with the requirements of the Charities Act.



E McGee
Trustee



A Burrell
Trustee

Approved by the trustees on 25 October 2022

**Seaham District Scout Council
Notes to the Accounts
for the year ended 31 December 2021**

1 Accounting policies

Accounts preparation

The accounts have been prepared under the historical cost convention on a going concern basis and in accordance with with the Financial Reporting Standard 102 and follow the recommendations in Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

The charity has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement.

Recognition of Liabilities

Liabilities are recognised on the accruals basis.

Allocation of costs within expenditure

Costs are allocated between types of expenditure on the basis of estimates made by the trustees.

Administration expenditure includes all expenditure not directly related to charitable activity. In respect of certain items of expenditure it is a matter of judgement as to whether such items are direct charitable expenditure or are administrative, and the trustees have applied what they consider to be reasonable judgements in apportioning such costs.

Income and endowments

Income and endowments are accounted for on an accruals basis.

Depreciation

Tangible fixed assets are stated at cost less depreciation. Items of less than £100 are not capitalised.

Depreciation has been provided at the following rates in order to write off the assets (less their expected residual value) over their estimated useful economic lives.

A regular annual review of the likelihood of asset impairment is undertaken.

| | |
|--------------------------------|-------------------|
| Freehold land & buildings | Not depreciated |
| Fixtures, Fittings & Equipment | 10% straight line |

Taxation

As a registered charity, the organisation is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the organisation , and is therefore included in the relevant costs in the Statement of Financial Activities.

Operating Leases

Rentals payable in respect of operating leases where substantially all the benefits and risks of ownership remain with the lessor and are charged to the Statement of Financial Activities as

Seaham District Scout Council
Notes to the Accounts
for the year ended 31 December 2021

| | | |
|---|---------------|---------------|
| 2 Net Income/(expenditure) | 2021 | 2020 |
| | £ | £ |
| This is stated after crediting :- | | |
| Revenue Turnover from ordinary activities | 18,436 | 33,448 |
| and after charging: | | |
| Trustees' remuneration | - | - |
| Trustees' expenses | - | - |
| Indemnity Insurance for trustees | - | - |
| Independent Examiner's Remuneration | <u>500</u> | <u>500</u> |
| 3 Details of incoming resources and analysis of management and administration costs | | |
| The detailed analyses of incoming resources and management and administration costs required by the Statement of Recommended Practice issued by the Charity Commissioners for England and Wales is shown in the attached schedule to the Statement of Financial Activities. | | |
| 4 Investments | 2021 | 2020 |
| | £ | £ |
| Bank Interest | <u>1</u> | <u>2</u> |
| 5 Endowment Funds | | |
| The charity had two endowment funds in the year ended 31st December 2020. | | |
| 6 Staff Costs and Emoluments | 2021 | 2020 |
| | £ | £ |
| Gross Salaries | <u>-</u> | <u>2,259</u> |
| Numbers of full time employees or full time equivalents | 2021 | 2020 |
| Engaged on charitable activities | <u>-</u> | <u>5</u> |
| There were no employees with emoluments in excess of £60,000 per annum | | |
| 7 Cost of Independent Examiner and other accounting services | 2021 | 2020 |
| | £ | £ |
| Independent examiner's fees | <u>500</u> | <u>500</u> |
| 8 Changes in resources applied for Fixed Assets | 2021 | 2020 |
| | £ | £ |
| Net movement in funds from Statement of Financial Activities | <u>5,880</u> | <u>1,464</u> |
| Net movement in funds available for future activities | <u>5,880</u> | <u>1,464</u> |

Seaham District Scout Council
Notes to the Accounts
for the year ended 31 December 2021

9 Tangible fixed assets

| | Land and buildings £ | Fixtures, Fittings & Equipment £ | Total £ |
|-----------------------|----------------------------|---|----------------|
| Net Book Value | | | |
| At 1 January 2021 | 100,000 | 4,653 | 104,653 |
| At 31 December 2021 | <u>100,000</u> | <u>4,653</u> | <u>104,653</u> |
| Depreciation | | | |
| At 1 January 2021 | - | 4,653 | 4,653 |
| At 31 December 2021 | <u>-</u> | <u>4,653</u> | <u>4,653</u> |
| Net book value | | | |
| At 31 December 2021 | <u>100,000</u> | <u>-</u> | <u>100,000</u> |
| At 31 December 2020 | <u>100,000</u> | <u>-</u> | <u>100,000</u> |

10 Creditors: amounts falling due within one year

| | 2021 £ | 2020 £ |
|------------------|--------------|--------------|
| Accrued expenses | 1,500 | 1,000 |
| | <u>1,500</u> | <u>1,000</u> |

11 Endowment Funds

| | 2021 £ | 2020 £ |
|--------------------------|--------------|--------------|
| At 1 January | 1,234 | 1,232 |
| Interest during the year | 1 | 2 |
| At 31 December | <u>1,235</u> | <u>1,234</u> |

12 Ultimate Controlling Parties

The ultimate controlling party is the board of trustees.

13 Other Information

The charity is an unincorporated charity registered in England and Wales with its registered office and principal address at Dow House, South Crescent, Seaham, Co Durham, SR7 7HD.

Seaham District Scout Council
Schedule to the Statement of Financial Activities
for the year ended 31 December 2021

| | 2021 | 2020 |
|--|---------------|--------------------------|
| | £ | £ |
| Unrestricted Funds | Total Funds | Prior Period Total Funds |
| £ | 2021 £ | 2020 £ |
| Income and endowments from: | | |
| Donations and legacies | | |
| Government and public bodies | | |
| Mayor of Seaham | - | 200 |
| | - | 200 |
| Non government and public bodies | | |
| R Holmes Funeral donations | 175 | - |
| Other | 24 | 50 |
| | 199 | 50 |
| Total Donations and Legacies | 199 | 250 |
| Charitable activities | | |
| Fundraising events | - | 5,419 |
| Seaham Old Scouts Bar Sales | - | 12,151 |
| Capitation Fees | 1,901 | 1,120 |
| Miscellaneous | - | 603 |
| | 18,236 | 33,196 |
| Investments | | |
| Bank Interest | - | 2 |
| | - | 2 |
| Total Income and endowments | 18,435 | 33,448 |
| Expenditure on: | | |
| Charitable activities | | |
| Costs of goods and services as a charitable activity | 5,904 | 13,309 |
| Costs of ancillary trading to benefit beneficiaries | 2,851 | 15,895 |
| | 8,755 | 29,204 |
| General administrative expenses: | | |
| Stationery and printing | 5 | 21 |
| Repairs and maintenance | 2,105 | 896 |
| | 2,110 | 917 |
| Legal and professional costs: | | |
| Independent Examiners' Fee | 500 | 500 |
| Insurance | 1,191 | 1,363 |
| | 1,691 | 1,863 |
| Total support costs | 3,801 | 2,780 |

**Seaham District Scout Council
Schedule of Fund Accounts
for the year ended 31 December 2021**

This page does not form part of the statutory financial statements which are the subject of the independent examiner's report on page 4.

Unrestricted Funds

General Fund

| Incoming Resources | £ | £ | 2021 £ | 2020 £ |
|--|----------|----------|-------------------|-------------------|
| Revenue grants, legacies & donations | | | | |
| Donations | | | | |
| Mayor of Seaham | - | | | 200.00 |
| R Holmes Funeral donations | 175.00 | | | - |
| Other | 24.02 | 199.02 | | 50.00 |
| | | | 199.02 | 250.00 |
| Operating activities in furtherance of the charity's objectives | | | | |
| Capitation | | 1,840.00 | | 1,120.00 |
| Capitation refund | | 60.50 | | - |
| Fundraising Events | | | | |
| District Events - Camp | - | | | 1,005.00 |
| District Events - Camp refund | - | | | 4,230.00 |
| Other | - | - | | 181.00 |
| | | | 1,900.50 | 6,536.00 |
| Total Incoming Resources | | | 2,099.52 | 6,786.00 |

Unrestricted Funds

General Fund (Cont.)

| Resources Expended | £ | £ | 2021 £ | 2020 £ |
|---|----------|----------|-------------------|-------------------|
| Costs of activities in furtherance of the charity's objectives | | | | |
| Capitation | | | | |
| County | | 5,868.50 | | 3,528.00 |
| District Camp refunds | | 35.00 | | 9,781.00 |
| | | | 5,903.50 | 13,309.00 |
| Management and administration of the charity | | | | |
| Independent Examiner's Fee | | 500.00 | | 500.00 |
| | | | 500.00 | 500.00 |
| Total Resources expended | | | 6,403.50 | 13,809.00 |
| Net Movement in funds | | | (4,303.98) | (7,023.00) |

Seaham District Scout Council
Schedule of Fund Accounts
for the year ended 31 December 2021

This page does not form part of the statutory financial statements which are the subject of the independent examiner's report on page 4.

Unrestricted Funds

Seaham Old Scouts Social Club Fund

| Incoming Resources | £ | £ | 2021 | 2020 |
|--|--------|--------|----------------------|----------------------|
| | | | £ | £ |
| Operating activities in furtherance of the charity's objectives | | | | |
| Bar Sales | - | | | 12,151 |
| Members Subscriptions | - | | | 59 |
| Pool Table | - | | | 149 |
| Lotto and Games Machines | - | | | 152 |
| Door Money | - | | | 3 |
| Hire of Hall | - | | | 240 |
| Covid Grants | 16,335 | 16,335 | | 13,903 |
| Fundraising Events | - | | | |
| Beer Draw | - | - | | 3 |
| | | | <u>16,335</u> | <u>26,660</u> |
| Total Incoming Resources | | | <u><u>16,335</u></u> | <u><u>26,660</u></u> |
| Resources Expended | | | | |
| Costs of activities in furtherance of the charity's objectives | | | | |
| Bar Purchases | - | | | 9,568 |
| Bar Wages | - | | | 2,259 |
| Bar Materials and Supplies | - | - | | 173 |
| Cleaning Wages and Materials | | 155 | | 494 |
| Licence and Registration Fees | | 1,007 | | 434 |
| Telephone and internet | | 537 | | 509 |
| Utilities | | 1,152 | | 2,318 |
| Donations | | - | | 140 |
| | | | 2,851 | 15,895 |
| Management and administration of the charity | | | | |
| Printing and Stationery | | 5 | | 21 |
| Repairs and Renewals | | 2,105 | | 896 |
| District Insurance | | 1,191 | | 1,363 |
| | | | <u>3,301</u> | <u>2,280</u> |
| Total Resources expended | | | <u><u>6,152</u></u> | <u><u>18,175</u></u> |
| Net Movement in funds | | | <u><u>10,183</u></u> | <u><u>8,485</u></u> |

**Seaham District Scout Council
 Schedule of Fund Accounts
 for the year ended 31 December 2021**

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Endowment Funds

G Crompton Fund

Incoming Resources

Investments

Bank Interest

0.22

1.15

Net Movement in fund

0.22

1.15

A Smith Fund

Incoming Resources

Investments

Income Bond

0.15

0.78

Net Movement in fund

0.15

0.78