

# **CHELMSFORD DISTRICT SCOUT COUNCIL**

Charity Number: 302033

## **ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022**

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# **CHELMSFORD DISTRICT SCOUT COUNCIL**

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# CHELMSFORD DISTRICT SCOUT COUNCIL

## LEGAL AND ADMINISTRATIVE INFORMATION FOR THE YEAR ENDED 31 MARCH 2022

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<b>Charity number</b>	302033		
<b>Contact Address &amp; c/o</b>	3 Alyssum Close Chelmsford Essex CM1 6YF		
<b>Chair</b>	Roger Cole	<b>Resigned</b>	<b>Elected</b> 24/07/2019
<b>Treasurer</b>	David Clarke	(co-opted)	18/01/2022
<b>Secretary</b>	Frederick (Rick) Balding		16/07/2015
<b>Trustees</b>	Danyel Horner Billy Pleydell Malcolm Taylor Christopher Harpley Andrew Missen Suzanne Ball (District Commissioner) Eloise Molly Power Clackson Leanne Oscroft (District Commissioner) Alexander Wilson Peter Wilkes Bruce Knight Nicola Hills Christopher Oscroft	22/07/2021	13/10/2014 20/07/2017 22/07/2021 22/07/2021 22/07/2021 22/09/2020 24/07/2019 22/09/2020 24/07/2019 22/09/2020 22/09/2020 22/09/2020 18/01/2022
<b>Independent Examiner</b>	Community360 Winsley's House High Street Colchester Essex, CO1 1UG		
<b>Bankers</b>	CAF Bank & Barclays Bank		

# **CHELMSFORD DISTRICT SCOUT COUNCIL**

## **TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2022**

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### **Structure Governance & Management**

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

The law applicable to charities in England & 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 incoming financial 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 principals in the Charities SORP (Statement of Recommended Practice);
- 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 the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts 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.

Chelmsford District Scout Council is the electoral body which supports and encourages the development of Scouting in the District, and operates in accordance within a written constitution. It is the body to which the District Executive Committee (the Trustees) is accountable. Details of the Trustees are shown on page 1.

The Trustees are appointed annually at the Annual General Meeting of the District Scout Council either by election, nomination or by Ex Officio appointments. Trustees may also be co-opted by the Executive committee during the year.

Trustees are made aware of their responsibilities and are able to benefit from training tailored to their role and the organisation. To ensure that young people are involved in the decision making process the Trustees have made available, at least two places, on the District Scout Committee, for 18 to 25 year olds. Young people are also given opportunities across the District, and encouraged to become Leaders of the future, thereby enhancing the prospects of better retention of young people through adult volunteering roles.

The District Executive committee met on six occasions during the year. The Executive Committee is supported by sub committees (Finance, Riffhams Camp Site and Appointments Advisory). The District Scout Council receives substantial support from a large number of volunteer adults.

Where appropriate the Trustees continue to undertake activities to improve the management of Trustee meetings, information flow for Trustees, governance of sub committees.

# CHELMSFORD DISTRICT SCOUT COUNCIL

## TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2022

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### **Objectives, Activities & Achievements.**

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

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 method by which Scouting aims to achieve this is by providing an enjoyable and attractive scheme of progressive self-education, based on the Scout Promise and Law, and guided by adult leadership. It seeks to do this in a safe environment for all concerned.

This responsibility ranks equally with other responsibilities incumbent upon those providing Scouting activities and events.

Scouting is open to all young people who are between the ages of 5 ¾ and 25 no matter what background, ethnic origin, nationality, race, gender, marital or sexual status, mental or physical ability, financial status, political or religious belief.

Scouting for young people in Chelmsford District is provided through 26 Scout Groups, 10 District Explorer Scout Units, and a District Scout Network Unit (4-25 years old). The programme is delivered by 323 trained adult volunteer leaders, aided by 220 volunteers in Governance and Active support roles. The District Executive Committee acknowledges that these volunteers are its most valuable asset and resource without whose support it would not be possible to provide Scouting for the young people in our District. As a membership organisation, one of the main priorities has been to recruit and retain adult volunteers by supporting Groups and Units, whilst at the same time raising the recognition of our volunteers within the community. The monitoring of our performance and achievements is undertaken each year through an annual membership census (see COVID 19 impacts below).

### **COVID-19 impacts**

This past year the Chelmsford District has slowly started to return to face-to-face Scouting following the varying Covid 19 restrictions. We have also seen the first Squirrels Drey (for 4 to 6 years old) successfully start-up in the District. The Scout Network unit has also re-started following a period in abeyance.

Financially in 2021/22 we have had lower levels of income than normal from our three main income-generation sources – Riffhams campsite (reduced number of campers), the Scout Shop (reduced sales) and the Gang Show (viz no show held in 2021 – nor in 2020). In the meantime, our outgoings and fixed costs, particularly our insurance premiums and rental charges for the District Store, have continued to rise, resulting in a deficit of £10,000 in 2022 (which follows a similarly difficult year in 2020/2021 which had a deficit of £11,900). The impact of these past two years on the District finances will need urgent attention by trustees in the coming year

# CHELMSFORD DISTRICT SCOUT COUNCIL

## TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2022

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Youth members in the 2022 census were 1767, (1623 in 2021) – an increase of 9%. By comparison, adult members had decreased from 584 in 2021 to 543 in 2022 (7% reduction), reflecting the national trend. It is felt that many adults failed to return to Scouting after the prolonged period of zero face-to-face Scouting.

### Public Benefit

The Trustees confirm that they have paid due regard to the Charities Act 2011 to demonstrate that our aims are for the public benefit. Our assessment is that we have met the public benefit criteria under both the advancement of education and the advancement of citizenship or community development headings. The main principles of Scouting demonstrate that our aims are for the public benefit in the following ways:

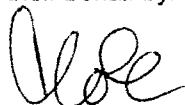
- Developing young people towards their full potential, through the Scouting programme.
- Demonstrating there is a clear link between the purpose of Scouting and the benefits to young people.
- The various and numerous Scouting activities are managed with the health and safety of the young people always a priority. We plan to ensure that the benefit of these activities far outweighs any associated potential risks.

### Reserves Policy

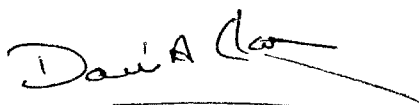
The Charity's reserve policy is reviewed regularly. The Trustees are satisfied that there remain sufficient reserves to carry on the daily running of the charity to meet expected needs over the long term through no additional investment. During the year the Trustees have continued to take steps to consolidate the Charity's funds across its various activities and have established that cash reserves should fall to no less than £66,000 to meet its ongoing commitments and support activities. During the year the Trustees continually reassess the utilisation of the Charity's remaining cash reserves for the benefit of Scouting within the District.

Finally the Trustees wish to express their thanks to all who support the work and development of scouting in Chelmsford District.

Approved by the Board of Trustees at their meeting on 25th August 2022 and signed on their behalf by:



Roger Cole  
District Chair



David Clarke  
Treasurer

# CHELMSFORD DISTRICT SCOUT COUNCIL

## INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2022

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I report on the accounts of Chelmsford District Scout Council for the year ended 31 March 2022 which are set out on pages 6 to 12.

### **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 Act) but 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 Statement**

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 Charity and a comparison of the accounts presented with those records. It also includes considerations 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 I do not express an audit opinion on the view given by the accounts.

### **Independent examiner's statement**

In the course of my examination, no material matters have come to my attention 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 the 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 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.

Shelley-Marie Rudling FMAAT AATQB for and on behalf of:  
Community360

Winsley's House, High Street, Colchester, Essex



Date

15/09/2022



# CHELMSFORD DISTRICT SCOUT COUNCIL

## STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Prior period Total Funds 2021 £
<b>Incoming resources</b>					
Incoming resources from generating funds:					
Donations and legacies	3	675	-	675	6,860
Charitable activities					
Membership	2	-	-	-	-
Activities for generating funds	4	15,532	-	15,532	1,547
Activities & sections	6	24,618	-	24,618	904
Investment income	5	515	-	515	1,212
<b>Total incoming resources</b>		<b>41,340</b>	<b>-</b>	<b>41,340</b>	<b>10,523</b>
<b>Resources expended</b>					
Cost of generating funds					
Fundraising costs	7	12,882	-	12,882	3,172
Costs of charitable activities	8	38,897	-	38,897	19,264
<b>Total resources expended</b>		<b>51,779</b>	<b>-</b>	<b>51,779</b>	<b>22,436</b>
<b>Net income/(expense) for the year</b>		<b>(10,439)</b>	<b>-</b>	<b>(10,439)</b>	<b>(11,913)</b>
<b>Reconciliation of funds</b>					
Total Funds B/Fwd		214,610	1,601	216,211	228,124
Total Funds C/Fwd		<b>204,171</b>	<b>1,601</b>	<b>205,772</b>	<b>216,211</b>

The notes on pages 8 - 12 form an integral part of these financial statements.

# CHELMSFORD DISTRICT SCOUT COUNCIL

## BALANCE SHEET AS AT 31 MARCH 2022

	Notes	2022		2021	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	11		93,656		93,656
<b>Current assets</b>					
Stock		4,578		5,737	
Debtors	12	18,317		4,871	
Cash at bank and in hand		94,365		112,630	
		<u>117,260</u>		<u>123,238</u>	
<b>Creditors: amounts falling due within one year</b>	13	<u>5,145</u>		<u>683</u>	
<b>Net current assets</b>			112,116		122,555
<b>Net assets</b>			<u><u>205,772</u></u>		<u><u>216,211</u></u>
<b>Funds</b>	14				
Unrestricted income funds			130,925		141,364
Restricted funds			1,601		1,601
Revaluation Reserve			73,246		73,246
			<u><u>205,772</u></u>		<u><u>216,211</u></u>

Signed

  
R Cole - Chairman

Date

25-8-22

Signed

  
D Clarke - Treasurer

Date

25.8.22

The notes on pages 8 - 12 form an integral part of these financial statements.

# CHELMSFORD DISTRICT SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

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### 1.1 Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement on Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

### 1.2 Incoming resources

All income is accounted for on a receivable basis, other than income received in respect of expenditure which is deferred to the period in which the activity or event takes place.

### 1.3 Resources expended

Expenditure is included in the accounts on an accruals basis. VAT is not recoverable by the charity and is included with the expenditure to which it relates.

Support costs which could not be attributed directly to activities are apportioned equally between activities.

### 1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Items costing at least £500 will be capitalised. They are calculated to write off the cost less residual value of each asset over its expected life as follows:

No fixed depreciation allowance is made for buildings and land. Occasional revaluation is made when a permanent change in value occurs.

All other assets are straight line 25%.

### 1.5. Taxation

The Council is a registered charity and, as such is exempt from corporation tax.

### 1.6. Fund accounting

Funds held by the charity are either:

Unrestricted general funds- these are funds which can be used in accordance with the charitable objectives at the discretion of the trustees

Designated Funds - these are funds set aside by the trustees out of unrestricted funds for specific future purposes or projects.

Restricted funds - these are funds that can only be used for particular restricted purposes within the objects of the charity.

### 1.7. Stock

Stocks are stated at the lower of cost and the net realisable value. Cost includes all direct costs incurred in bringing the stocks to their present location and condition.

### 1.8. Cash flow

The financial statements do not include a cash flow statement because the charity, as a small reporting entity, is exempt from the requirement to prepare such a statement under Financial Reporting Standard 1 "Cash flow statements".

# CHELMSFORD DISTRICT SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

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### 2 Voluntary income

	2022 Total £	2021 Total £
<b>Membership</b>		
Membership fees received from Groups in the District	61,050	60,979
Less payable to Essex Scouts	(61,050)	(60,979)
	<u>-</u>	<u>-</u>

Total membership fees paid to Essex Scouts in the year including membership fees of the 10 Explorer units. This additional amount of £5,025 has been included as an expense in Note 8.

### 3 Donations and legacies

	2022 Total £	2021 Total £
Other Donations	675	6,860
	<u>675</u>	<u>6,860</u>

Restricted donations amounted to £Nil (2021 - £2,000). The 2021 income was from 1st Broomfield Scout Group for Covid support purposes.

### 4 Activities for generating funds

	2022 Total £	2021 Total £
Retail	11,604	1,368
Riffhams camp site	3,803	179
Other income	125	-
	<u>15,532</u>	<u>1,547</u>

### 5 Investment income

	2022 Total £	2021 Total £
Bank interest	515	1,212
	<u>515</u>	<u>1,212</u>

# CHELMSFORD DISTRICT SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

<b>6 Income from activities and sections</b>	<b>2022 Total £</b>	<b>2021 Total £</b>
Programme, activities & events	24,618	904
	<b>24,618</b>	<b>904</b>
<b>7 Fundraising costs</b>	<b>2022 Total £</b>	<b>2021 Total £</b>
Retail	11,164	1,267
Riffhams camp site	1,521	1,704
Support costs allocated - insurance	197	201
	<b>12,882</b>	<b>3,172</b>
<b>8 Costs of charitable activities</b>	<b>2022 Total £</b>	<b>2021 Total £</b>
Donations and grants	575	101
Programme, activities & events	16,665	1,224
Explorer membership fees	5,025	2,600
Support cost allocated	16,632	15,339
	<b>38,897</b>	<b>19,264</b>
Restricted expenses were £Nil (2021 - £399). The 2021 expenses relate to the 1st Broomfield Scout Group Covid Donation.		
<b>9 Trustees' expenses</b>		
No trustee received any remuneration during the year. Trustees were reimbursed for travel expenses at a total of £Nil (2021 £15).		
<b>10 Analysis of support costs</b>	<b>2022 Total £</b>	<b>2021 Total £</b>
Insurance	3,937	4,017
Premises hire	66	-
Property expenses	8,830	8,534
General admin including postage	1,830	1,397
Bank Charges	966	711
Travel	-	15
Equipment	396	410
Examination & accountancy	502	456
Miscellaneous	302	-
	<b>16,828</b>	<b>15,540</b>

# CHELMSFORD DISTRICT SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

### 11 Tangible fixed assets

	Freehold Property & Improvements £	Fixtures, Fittings & Equipment £	Total £
<b>Cost</b>			
As at 1 April 2021	100,000	26,496	126,496
Additions	-	-	-
Revaluation	-	-	-
As at 31 March 2022	<u>100,000</u>	<u>26,496</u>	<u>126,496</u>
<b>Depreciation</b>			
As at 1 April 2021	6,344	26,496	32,840
Charge for the year	-	-	-
At 31 March 2022	<u>6,344</u>	<u>26,496</u>	<u>32,840</u>
<b>Net book values</b>			
At 31 March 2022	<u>93,656</u>	<u>-</u>	<u>93,656</u>
At 31 March 2021	<u>93,656</u>	<u>-</u>	<u>93,656</u>

King Edward VIII Scout Park (Riffhams), Lingwood Common, Little Baddow is a freehold property (12 acres) with beneficial interest\* acquired in 2004. The buildings are currently insured for £100,000.

\*The freehold is held by The Scout Association Trust Corporation on behalf of the District.

### 12 Debtors

	2022 Total £	2021 Total £
Other debtors	45	16
Prepaid expenses	18,128	4,751
Accounts receivable	145	104
	<u>18,317</u>	<u>4,871</u>

### 13 Creditors: amounts falling due within one year

	2022 Total £	2021 Total £
Accounts payable	1,686	227
Deferred income	2,757	-
Accruals	702	456
	<u>5,145</u>	<u>683</u>

# CHELMSFORD DISTRICT SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

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<b>14 Fund balances</b>	<b>Balance 01/04/2021 £</b>	<b>Incoming £</b>	<b>Outgoing £</b>	<b>Balance 31/03/2022 £</b>
Unrestricted	214,610	41,340	(51,779)	204,171
Restricted	1,601	-	-	1,601
<b>Total</b>	<b>216,211</b>	<b>41,340</b>	<b>(51,779)</b>	<b>205,772</b>

### 15 Analysis of net assets between funds

	<b>Tangible Fixed Assets £</b>	<b>Net Current Assets £</b>	<b>Total 2022 £</b>
<b>Fund balances are represented by:</b>			
Unrestricted funds	93,656	110,515	204,171
Restricted funds	-	1,601	1,601
	<b>93,656</b>	<b>112,116</b>	<b>205,772</b>

### 16 Related Parties

There were no related parties in the year.

### 17 Going Concern

These accounts have been produced on a going concern basis.

### 18 Number of staff

The charity has nil employees for the period (2021 - Nil).