

TENDRING DISTRICT SCOUT COUNCIL

England & Wales · Charity number 302063

Details

Status Registered

Legal form Trust

Registered 1962-06-23

Register [View on the Charity Commission register](#)

Contact

Address 28 Park Way
Clacton-On-Sea
CO15 1BJ

Phone 01255422295

Email martin.sell@btinternet.com

Website www.scouts.org.uk

Activities

Objects: TENDRING DISTRICT SCOUT COUNCIL.

Activities: activities for young people

Classification

- **How:** Acts As An Umbrella Or Resource Body
- **What:** Education/training
- **Who:** Children/young People

Geography

- **Area of benefit:** TENDRING
- Essex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£99,045	£66,331	-	-
2024-03-31	£118,177	£61,280	-	-
2023-03-31	£109,795	£56,099	-	-
2022-03-31	£89,070	£52,032	-	-
2021-03-31	£105,342	£36,487	-	-

Trustees

Name	Role	Appointed
ANDY HARPER		2012-09-25
Alfie Benson		2023-06-19
Julie Talbot		2020-02-06
Lynn Mayo		2013-04-01
Martin Sell		
Mike Badger		2013-04-01

TENDRING DISTRICT SCOUT COUNCIL

England & Wales - Charity number 302063

Accounts

TENDRING DISTRICT SCOUT COUNCIL
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025



92 Station Road
Clacton on Sea
Essex
CO15 1SG

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COMPANY INFORMATION

Trustees	L Mayo A Harper M Sell J Talbot M Badger A Benson
Charity number	302063
Independent examiner	TC Group 92 Station Road Clacton on Sea Essex CO15 1SG

TRUSTEE'S REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's deed of assignment, the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2016).

Objectives and activities

Tendring District Scout council's objectives are :

To advance the mental and physical welfare of young people by promoting a scheme of awards and personal development.

The main activities in relation to these objects are :

Duke of Edinburgh and King's Scout awards scheme, design of personal development plans and a programme of youth orientated events and activities.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

TRUSTEE'S REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance

I'm pleased to report that it's been another great year for Tendring District Scouts. All sections have taken part in some fantastic district events and it's been incredible to see our young people and volunteers across the District in action.

Over the past year we continued to implement our District Development Plan, focusing on four main areas: Teamwork, Programme, People and Visibility.

Our amazing volunteers in the District are delivering a fun, exciting and challenging programmes to help the young people achieve their full potential, gain skills for life, and ultimately earn their top Chief Scout Awards.

In September we held our Young Person Award Day, celebrating their Chief Scout Award achievements. This was followed by an Adult volunteer awards evening. It was a fantastic day celebrating the successes of Scouting in our District.

In June 2024, our annual Pier to Pier Sponsored walk saw 161 young people walk with their sections or families, raising over £8,000 for scouting activities around the District.

Late 2024 saw the long awaited arrival of The Scouts new digital system. The system aims to transform the Volunteer experience, making volunteering with Scouts easier and more enjoyable. Our goal is to attract and retain more volunteers, ultimately leading to more young people gaining Skills for Life. This will ensure our volunteers feel valued for everything they do, provide a warmer welcome for everyone, deliver a more engaging learning experience and to simplify how we volunteer together.

The governance structure of our charity is sound, and the leadership possesses the combined experience necessary for continued success. We remain in an excellent position to provide Skills for Life for young people moving forward.

We have once again strengthened our financial position over the past year. This will help us enhance the experience our volunteers receive, and ultimately grow the charity. We firmly believe that success breeds success, and happy and valued volunteers is fundamental to this, which we will continue to support in the years to come.

I am privileged to be the lead volunteer for the District and couldn't do it without the help and the support of the teams around me. Thank you for your continued dedication, drive and determination.

Financial review

The total unrestricted reserves at 31 March 2025 amounted to £568,831. This is maintained to cover any unforeseeable expenses such as repairs to the district headquarters.

No funds are in deficit.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

TRUSTEE'S REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

In the next year, the District Scout Centre will once again be a priority for Tendring Scouts, now that the Centre is fully operational. This will allow us to develop and grow further sections, offer yet more adventurous activities and fulfill our commitment to fun, challenge and adventure in our corner of Essex.

Structure, governance and management

Type of governing document

Constitution of the Scout Association was adopted on 6 June 2003.

Charity Constitution

Association consisting of over 800 members.

Trustee selection methods

Trustees are elected, co-opted or nominated annually at the Annual General Meeting held in June.

The trustees who served during the year and up to the date of signature of the financial statements were:

L Mayo

A Harper

M Sell

J Talbot

K Szabo

(Resigned 17 June 2024)

M Badger

A Benson

B Emery

(Resigned 17 June 2024)

The trustee's report was approved by the Board of Trustees.

.....

M Sell

Trustee

Dated:

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF TENDRING DISTRICT SCOUT COUNCIL

I report to the trustees on my examination of the financial statements of Tendring District Scout Council (the charity) for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do 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 financial statements to be reached.

Mr Jamie Williams FCCA
TC Group

92 Station Road
Clacton on Sea
Essex
CO15 1SG

Dated:

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £
Income and endowments from:					
Donations and legacies	3	43,316	661	43,977	52,902
Other trading activities	4	55,571	-	55,571	64,715
Investments	5	158	-	158	-
Other income	6	-	-	-	560
Total income		<u>99,045</u>	<u>661</u>	<u>99,706</u>	<u>118,177</u>
Expenditure on:					
Charitable activities	7	66,331	-	66,331	61,280
Total expenditure		<u>66,331</u>	<u>-</u>	<u>66,331</u>	<u>61,280</u>
Net income and movement in funds		<u>32,714</u>	<u>661</u>	<u>33,375</u>	<u>56,897</u>
Reconciliation of funds:					
Fund balances at 1 April 2024		<u>536,116</u>	<u>-</u>	<u>536,116</u>	<u>479,219</u>
Fund balances at 31 March 2025		<u>568,830</u>	<u>661</u>	<u>569,491</u>	<u>536,116</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	12		392,993		347,384
Current assets					
Stocks	13	8,551		8,410	
Debtors	14	3,003		2,075	
Cash at bank and in hand		177,520		193,374	
			189,074		203,859
Creditors: amounts falling due within one year	15	(12,576)		(15,127)	
Net current assets			176,498		188,732
Total assets less current liabilities			569,491		536,116
The funds of the charity					
Restricted income funds	16		661		-
Unrestricted funds	17		568,830		536,116
			569,491		536,116

The financial statements were approved by the trustees on

.....

M Sell
Trustee

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Tendring District Scout Council is a charity, meeting the definition of a public benefit entity under FRS102.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has the financial support of The Scout Association and private benefactors to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	3% straight line
Fixtures and fittings	25% reducing balance
Equipment	25% reducing balance
Motor vehicles	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.6 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.8 Government Grants

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

Accrual model

Under the accrual model:

- Grants are classified as relating to either revenue or assets;
- Grants relating to revenue are recognised in income on a systematic basis over the periods in which the related costs are recognised;
- Grants which are compensation for past expenses or losses, or where there are no future associated costs, are recognised in income in the period they become receivable;
- Grants are recognised over the periods in which the expenses are recognised to which those grants relate.
- Grants relating to an asset are recognised in income systematically over the asset's expected useful life. If part of such a grant is deferred it is recognised as deferred income rather than being deducted from the asset's carrying amount.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	35,155	661	35,816	38,515	-	38,515
Grants	2,317	-	2,317	6,000	-	6,000
Membership fees	2,844	-	2,844	4,787	-	4,787
Other	3,000	-	3,000	3,600	-	3,600
	<u>43,316</u>	<u>661</u>	<u>43,977</u>	<u>52,902</u>	<u>-</u>	<u>52,902</u>

4 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising events	7,562	4,685
Shop income	48,009	60,030
	<u>55,571</u>	<u>64,715</u>

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	158	-
	<u>158</u>	<u>-</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

6 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Other income	-	560

7 Charitable activities

	Shop 2025 £	Charitable activities 2025 £	Total 2025 £	Total 2024 £
Depreciation and impairment	668	17,068	17,736	15,468
Opening stock	8,411	-	8,411	9,040
Purchases	9,339	-	9,339	9,491
Closing stock	(8,551)	-	(8,551)	(8,410)
Rent	7,500	-	7,500	8,215
Rates and water	421	2,195	2,616	922
Light and heat	-	6,796	6,796	6,498
Cleaning, repairs and maintenance	-	8,403	8,403	10,705
Insurance	329	2,047	2,376	2,863
Motor vehicle expenses	-	2,976	2,976	2,160
Telephone	607	916	1,523	400
Accountancy fees	-	1,104	1,104	1,092
Sundry expenses	-	5,007	5,007	2,836
Loan interest	-	15	15	-
Software costs	-	1,080	1,080	-
	18,724	47,607	66,331	61,280
	18,724	47,607	66,331	61,280

8 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	17,737	15,468

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

12 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Equipment £	Motor vehicles £	Total £
Cost					
At 1 April 2024	529,623	738	2,305	7,995	540,661
Additions	59,342	4,003	-	-	63,345
At 31 March 2025	588,965	4,741	2,305	7,995	604,006
Depreciation and impairment					
At 1 April 2024	182,243	736	2,302	7,995	193,276
Depreciation charged in the year	17,068	668	1	-	17,737
At 31 March 2025	199,311	1,404	2,303	7,995	211,013
Carrying amount					
At 31 March 2025	389,654	3,337	2	-	392,993
At 31 March 2024	347,380	1	3	-	347,384

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

13 Stocks

	2025	2024
	£	£
Stock	8,551	8,410
	<u>8,551</u>	<u>8,410</u>

14 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Trade debtors	415	282
Prepayments and accrued income	2,588	1,793
	<u>3,003</u>	<u>2,075</u>
	<u>3,003</u>	<u>2,075</u>

15 Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	11,496	14,071
Accruals and deferred income	1,080	1,056
	<u>12,576</u>	<u>15,127</u>
	<u>12,576</u>	<u>15,127</u>

16 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024	Incoming resources	At 31 March 2025
	£	£	£
Thorpe fund	-	661	661
	<u>-</u>	<u>661</u>	<u>661</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

17 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024	Incoming resources	Resources expended	At 31 March 2025
	£	£	£	£
General funds	536,116	99,045	(66,331)	568,830
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
General funds	479,219	118,177	(61,280)	536,116
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

18 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	2025	2025	2025
	£	£	£
At 31 March 2025:			
Tangible assets	392,993	-	392,993
Current assets/(liabilities)	175,837	661	176,498
	<u> </u>	<u> </u>	<u> </u>
	568,830	661	569,491
	<u> </u>	<u> </u>	<u> </u>
	Unrestricted funds	Restricted funds	Total
	2024	2024	2024
	£	£	£
At 31 March 2024:			
Tangible assets	347,384	-	347,384
Current assets/(liabilities)	188,732	-	188,732
	<u> </u>	<u> </u>	<u> </u>
	536,116	-	536,116
	<u> </u>	<u> </u>	<u> </u>

19 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

TENDRING DISTRICT SCOUT COUNCIL

England & Wales - Charity number 302063

Accounts

Charity Registration No. 302063

TENDRING DISTRICT SCOUT COUNCIL
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

tc accounts · tax · legal · financial planning

92 Station Road
Clacton on Sea
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TENDRING DISTRICT SCOUT COUNCIL

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TENDRING DISTRICT SCOUT COUNCIL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	L Mayo A Harper M Sell J Talbot K Szabo M Badger A Benson B Emery	(Appointed 19 June 2023) (Appointed 19 June 2023)
Charity number	302063	
Principal address	28 Park Way Clacton on Sea Essex CO15 1BJ	
Independent examiner	TC Group 92 Station Road Clacton on Sea Essex CO15 1SG	

TENDRING DISTRICT SCOUT COUNCIL

TRUSTEE'S REPORT

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's deed of assignment, the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2016).

Objectives and activities

Tendring District Scout council's objectives are :

To advance the mental and physical welfare of young people by promoting a scheme of awards and personal development.

The main activities in relation to these objects are :

Duke of Edinburgh and King's Scout awards scheme, design of personal development plans and a programme of youth orientated events and activities.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

TENDRING DISTRICT SCOUT COUNCIL

TRUSTEE'S REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance

I'm pleased to report that it has been a great year for Tendring District Scouts. All sections have taken part in some fantastic district events and it has been incredible to see the young people and volunteers across the District in action.

Over the past year we started to implement our new District Development Plan, focusing on four main areas: Teamwork, Programme, People and Visibility.

We held our first young person award day, celebrating their Chief Scout Award achievements followed by and Adult volunteer awards evening. It was a fantastic day celebrating the successes of Scouting in our District.

In June we held our annual Pier to Pier Sponsored walk, with over £8,000 being raised towards scouting activities around the District.

The District continues to grow, with an additional 44 young people on our Census this year. This is all thanks to the amazing volunteers we have in the District who are delivering a fun, exciting and challenging programme to the young people to achieve their full potential and to gain skills for life.

The Scouts are Transforming the Volunteer experience in 2024/2025 to make volunteering with Scouts easier and more fun, so that we can attract and retain more volunteers, resulting in more young people gaining Skills for Life. We want to make sure our volunteers feel valued for everything that they do, provide a warmer welcome for everyone, deliver a more engaging learning experience and to simplify how we volunteer together. This will all be supported by easy to use digital tools.

The governance structure of our charity is sound and the leadership we have has the combined experience necessary to lead us to success; we remain in an excellent position to provide skills for life for young people moving forward.

The year ahead looks promising. We have strengthened our financial position considerably over the past year which is going to help us to develop the experience our volunteers receive, and ultimately grow the charity as a result. We are firm believers in success breeding success. The way to start this off is with happy and valued volunteers, which we will continue to support in the years to come.

I am privileged to be the lead volunteer for the District and would not be able to do it without the help and the support of the teams around me - thank you for your continued dedication, drive and determination.

Financial review

The total unrestricted reserves at 31 March 2024 amounted to £536,116. This is maintained to cover any unforeseeable expenses such as repairs to the district headquarters.

No funds are in deficit.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

In the next year, the District Scout Centre will once again be a priority for Tendring Scouts, now that the Centre is fully operational. This will allow us to develop and grow further sections, offer yet more adventurous activities and fulfill our commitment to fun, challenge and adventure in our corner of Essex.

TENDRING DISTRICT SCOUT COUNCIL

TRUSTEE'S REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Structure, governance and management

Type of governing document

Constitution of the Scout Association was adopted on 6 June 2003.

Charity Constitution

Association consisting of over 800 members.

Trustee selection methods

Trustees are elected, co-opted or nominated annually at the Annual General Meeting held in June.

The trustees who served during the year and up to the date of signature of the financial statements were:

P Perry	(Resigned 19 June 2023)
L Mayo	
A Harper	
R Titchmarsh	(Resigned 19 June 2023)
M Sell	
J Talbot	
M Medler	(Resigned 19 June 2023)
K Szabo	
M Badger	
A Benson	(Appointed 19 June 2023)
B Emery	(Appointed 19 June 2023)

The trustee's report was approved by the Board of Trustees.

M Sell

Trustee

Dated: 7 June 2024

TENDRING DISTRICT SCOUT COUNCIL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF TENDRING DISTRICT SCOUT COUNCIL

I report to the trustees on my examination of the financial statements of Tendring District Scout Council (the charity) for the year ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do 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 financial statements to be reached.

Mr Jamie Williams FCCA
TC Group

92 Station Road
Clacton on Sea
Essex
CO15 1SG

Dated: 7 June 2024

TENDRING DISTRICT SCOUT COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Total 2023 £
<u>Income and endowments from:</u>			
Donations and legacies	3	46,902	42,338
Charitable activities	4	6,000	2,000
Other trading activities	5	64,715	51,527
Other income	6	560	13,930
Total income		<u>118,177</u>	<u>109,795</u>
<u>Expenditure on:</u>			
Charitable activities	7	<u>61,280</u>	<u>56,099</u>
Net income for the year/ Net movement in funds		56,897	53,696
Fund balances at 1 April 2023		<u>479,219</u>	<u>425,523</u>
Fund balances at 31 March 2024		<u><u>536,116</u></u>	<u><u>479,219</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

TENDRING DISTRICT SCOUT COUNCIL

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	10		347,384		359,447
Current assets					
Stocks	11	8,410		9,041	
Debtors	12	2,075		2,594	
Cash at bank and in hand		193,374		109,157	
		<u>203,859</u>		<u>120,792</u>	
Creditors: amounts falling due within one year	13	<u>(15,127)</u>		<u>(1,020)</u>	
Net current assets			188,732		119,772
Total assets less current liabilities			<u>536,116</u>		<u>479,219</u>
Income funds					
Unrestricted funds			536,116		479,219
			<u>536,116</u>		<u>479,219</u>

The financial statements were approved by the Trustees on 7 June 2024

M Sell
Trustee

TENDRING DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Tendring District Scout Council is a charity, meeting the definition of a public benefit entity under FRS102.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has the financial support of The Scout Association and private benefactors to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

TENDRING DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	3% straight line
Fixtures and fittings	25% reducing balance
Equipment	25% reducing balance
Motor vehicles	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.6 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

TENDRING DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.8 Government Grants

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

Accrual model

Under the accrual model:

- Grants are classified as relating to either revenue or assets;
- Grants relating to revenue are recognised in income on a systematic basis over the periods in which the related costs are recognised;
- Grants which are compensation for past expenses or losses, or where there are no future associated costs, are recognised in income in the period they become receivable;
- Grants are recognised over the periods in which the expenses are recognised to which those grants relate.
- Grants relating to an asset are recognised in income systematically over the asset's expected useful life. If part of such a grant is deferred it is recognised as deferred income rather than being deducted from the asset's carrying amount.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

TENDRING DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

3 Donations and legacies

	Unrestricted funds	Total
	2024	2023
	£	£
Donations and gifts	38,515	33,195
Membership fees	4,787	4,393
Other	3,600	4,750
	<u> </u>	<u> </u>

4 Charitable activities

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Sales within charitable activities	6,000	2,000
	<u> </u>	<u> </u>

5 Other trading activities

	Unrestricted funds	Total
	2024	2023
	£	£
Fundraising events	4,685	3,827
Shop income	60,030	47,700
	<u> </u>	<u> </u>
Other trading activities	64,715	51,527
	<u> </u>	<u> </u>

6 Other income

	Unrestricted funds	Total
	2024	2023
	£	£
Other income	560	13,930

TENDRING DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

6 Other income

(Continued)

7 Charitable activities

	Shop 2024 £	Charitable activities 2024 £	Total 2024 £	Total 2023 £
Depreciation and impairment	2	15,466	15,468	17,449
Opening stock	9,040	-	9,040	8,763
Purchases	9,491	-	9,491	9,945
Closing stock	(8,410)	-	(8,410)	(9,041)
Rent	7,500	715	8,215	7,675
Rates and water	482	440	922	1,857
Light and heat	877	5,621	6,498	5,810
Cleaning, repairs and maintenance	-	10,705	10,705	7,425
Insurance	427	2,436	2,863	2,534
Motor vehicle expenses	-	2,160	2,160	1,908
Telephone	(62)	462	400	110
Accountancy fees	-	1,092	1,092	1,020
Sundry expenses	66	2,770	2,836	644
	19,413	41,867	61,280	56,099
	19,413	41,867	61,280	56,099

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Employees

There were no employees during the year.

TENDRING DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

10 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Equipment	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 April 2023	526,218	738	2,305	7,995	537,256
Additions	3,405	-	-	-	3,405
At 31 March 2024	529,623	738	2,305	7,995	540,661
Depreciation and impairment					
At 1 April 2023	166,777	736	2,301	7,995	177,809
Depreciation charged in the year	15,466	1	1	-	15,468
At 31 March 2024	182,243	737	2,302	7,995	193,277
Carrying amount					
At 31 March 2024	347,380	1	3	-	347,384
At 31 March 2023	359,441	2	4	-	359,447

11 Stocks

	2024	2023
	£	£
Stock	8,410	9,041

12 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Trade debtors	282	355
Prepayments and accrued income	1,793	2,239
	2,075	2,594

TENDRING DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

13 Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	14,071	-
Accruals and deferred income	1,056	1,020
	<u>15,127</u>	<u>1,020</u>

14 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

TENDRING DISTRICT SCOUT COUNCIL

England & Wales - Charity number 302063

Accounts

Charity Registration No. 302063

TENDRING DISTRICT SCOUT COUNCIL
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

tc accounts · tax · legal · financial planning

92 Station Road
Clacton on Sea
Essex
CO15 1SG

TENDRING DISTRICT SCOUT COUNCIL

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TENDRING DISTRICT SCOUT COUNCIL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

P Perry
L Mayo
A Harper
R Titchmarsh
M Sell
J Talbot
M Medler
K Szabo
M Badger

(Appointed 15 March 2023)

Charity number

302063

Principal address

28 Park Way
Clacton on Sea
Essex
CO15 1BJ

Independent examiner

TC Group
92 Station Road
Clacton on Sea
Essex
CO15 1SG

TENDRING DISTRICT SCOUT COUNCIL

TRUSTEE'S REPORT

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's deed of assignment, the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2016).

Objectives and activities

Tendring District Scout council's objectives are :

To advance the mental and physical welfare of young people by promoting a scheme of awards and personal development.

The main activities in relation to these objects are :

Duke of Edinburgh and King's Scout awards scheme, design of personal development plans and a programme of youth orientated events and activities.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

TENDRING DISTRICT SCOUT COUNCIL

TRUSTEE'S REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance

I'm pleased to report that it has been a great year for Tendring District Scouts. All sections have taken part in some fantastic district events and it has been incredible to see the young people and volunteers across the District in action.

We start the new year with a new District Development Plan, focusing on four main areas: Teamwork, Programme, People and Visibility. I am really excited to implement this plan over the coming months.

As well as our annual Adult volunteer awards evening, we will be introducing an award event for young people who have achieved their Chief Scout Awards. This gives us the opportunity to celebrate the successes of our adult volunteers, and our young people.

The District continues to grow, with an additional 71 young people on our Census this year. This is all thanks to the amazing volunteers we have in the District who are delivering a fun, exciting and challenging programme to the young people to achieve their full potential and to gain skills for life.

The Scouts are Transforming the Volunteer experience in 2023/2024 to make volunteering with Scouts easier and more fun, so that we can attract and retain more volunteers, resulting in more young people gaining Skills for Life. We want to make sure our volunteers feel valued for everything that they do, provide a warmer welcome for everyone, deliver a more engaging learning experience and to simplify how we volunteer together. This will all be supported by easy to use digital tools.

The District's Senior Leadership Team has been restructured to reflect these changes to become team based, with new roles for Volunteer Development, Support and Programme team leads. We have also recruited a District Explorer Scout Commissioner who will also oversee the 18-24 year olds to ensure that young people are fully involved in the decision making of the District.

The governance structure of our charity is sound and the leadership we have has the combined experience necessary to lead us to success; we remain in an excellent position to provide skills for life for young people moving forward.

The year ahead looks promising. We have strengthened our financial position considerably over the past year which is going to help us to develop the experience our volunteers receive, and ultimately grow the charity as a result. We are firm believers in success breeding success. The way to start this off is with happy and valued volunteers, which we will continue to support in the years to come.

I am privileged to be the lead volunteer for the District and would not be able to do it without the help and the support of the teams around me - thank you for your continued dedication, drive and determination.

Financial review

The total unrestricted reserves at 31 March 2023 amounted to £479,279. This is maintained to cover any unforeseeable expenses such as repairs to the district headquarters.

No funds are in deficit.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

TENDRING DISTRICT SCOUT COUNCIL

TRUSTEE'S REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

In the next year, the District Scout Centre will once again be a priority for Tendring Scouts, now that the Centre is fully operational. This will allow us to develop and grow further sections, offer yet more adventurous activities and fulfill our commitment to fun, challenge and adventure in our corner of Essex.

Structure, governance and management

Type of governing document

Constitution of the Scout Association was adopted on 6 June 2003.

Charity Constitution

Association consisting of over 800 members.

Trustee selection methods

Trustees are elected, co-opted or nominated annually at the Annual General Meeting held in June.

The trustees who served during the year and up to the date of signature of the financial statements were:

P Perry

L Mayo

A Harper

R Titchmarsh

M Sell

J Talbot

M Medler

K Szabo

(Appointed 15 March 2023)

J Newton

(Resigned 15 December 2022)

M Badger

The trustee's report was approved by the Board of Trustees.

M Sell

Trustee

Dated: 23 June 2023

TENDRING DISTRICT SCOUT COUNCIL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF TENDRING DISTRICT SCOUT COUNCIL

I report to the trustees on my examination of the financial statements of Tendring District Scout Council (the charity) for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do 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 financial statements to be reached.

Mr Jamie Williams FCCA
TC Group

92 Station Road
Clacton on Sea
Essex
CO15 1SG

Dated: 23 June 2023

TENDRING DISTRICT SCOUT COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds 2023 £	Total 2022 £
<u>Income and endowments from:</u>			
Donations and legacies	3	42,338	65,223
Charitable activities	4	2,000	2,000
Other trading activities	5	51,527	21,847
Other income	6	13,930	-
		<hr/>	<hr/>
Total income		109,795	89,070
		<hr/>	<hr/>
<u>Expenditure on:</u>			
Charitable activities	7	56,099	52,032
		<hr/>	<hr/>
Net income for the year/ Net movement in funds		53,696	37,038
Fund balances at 1 April 2022		425,523	388,485
		<hr/>	<hr/>
Fund balances at 31 March 2023		479,219	425,523
		<hr/> <hr/>	<hr/> <hr/>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

TENDRING DISTRICT SCOUT COUNCIL

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	10		359,447		376,896
Current assets					
Stocks	11	9,041		8,765	
Debtors	12	2,594		2,066	
Cash at bank and in hand		109,157		40,756	
		120,792		51,587	
Creditors: amounts falling due within one year	13	(1,020)		(2,960)	
Net current assets			119,772		48,627
Total assets less current liabilities			479,219		425,523
Income funds					
Unrestricted funds			479,219		425,523
			479,219		425,523

The financial statements were approved by the Trustees on 23 June 2023

M Sell
Trustee

TENDRING DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Tendring District Scout Council is a charity, meeting the definition of a public benefit entity under FRS102.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has the financial support of The Scout Association and private benefactors to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

TENDRING DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	3% straight line
Fixtures and fittings	25% reducing balance
Equipment	25% reducing balance
Motor vehicles	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.6 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

TENDRING DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.8 Government Grants

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

Accrual model

Under the accrual model:

- Grants are classified as relating to either revenue or assets;
- Grants relating to revenue are recognised in income on a systematic basis over the periods in which the related costs are recognised;
- Grants which are compensation for past expenses or losses, or where there are no future associated costs, are recognised in income in the period they become receivable;
- Grants are recognised over the periods in which the expenses are recognised to which those grants relate.
- Grants relating to an asset are recognised in income systematically over the asset's expected useful life. If part of such a grant is deferred it is recognised as deferred income rather than being deducted from the asset's carrying amount.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

TENDRING DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

3 Donations and legacies

	Unrestricted funds	Total
	2023	2022
	£	£
Donations and gifts	33,195	28,991
Membership fees	4,393	4,487
Covid grant income	-	28,225
Other	4,750	3,520
	<u> </u>	<u> </u>

4 Charitable activities

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Sales within charitable activities	2,000	2,000
	<u> </u>	<u> </u>

5 Other trading activities

	Unrestricted funds	Total
	2023	2022
	£	£
Fundraising events	3,827	2,447
Shop income	47,700	19,400
	<u> </u>	<u> </u>
Other trading activities	51,527	21,847
	<u> </u>	<u> </u>

TENDRING DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

6 Other income

	Unrestricted funds	Total
	2023	2022
	£	£
Other income	13,930	-
	<u>13,930</u>	<u>-</u>

7 Charitable activities

	Shop	Charitable activities	Total	Total
	2023	2023	2023	2022
	£	£	£	£
Depreciation and impairment	2,000	15,449	17,449	17,452
Opening stock	8,763	-	8,763	6,889
Purchases	9,945	-	9,945	1,922
Closing stock	(9,041)	-	(9,041)	(8,765)
Rent	7,500	175	7,675	7,675
Rates and water	877	980	1,857	1,009
Light and heat	192	5,618	5,810	4,888
Cleaning, repairs and maintenance	865	6,560	7,425	14,310
Insurance	436	2,098	2,534	2,666
Motor vehicle expenses	-	1,908	1,908	1,208
Telephone	110	-	110	80
Accountancy fees	-	1,020	1,020	1,020
Sundry expenses	194	450	644	203
Loan interest	-	-	-	1,475
	<u>21,841</u>	<u>34,258</u>	<u>56,099</u>	<u>52,032</u>
	<u>21,841</u>	<u>34,258</u>	<u>56,099</u>	<u>52,032</u>

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

TENDRING DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

9 Employees

There were no employees during the year.

10 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Equipment	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 April 2022	526,218	738	2,305	7,995	537,256
At 31 March 2023	526,218	738	2,305	7,995	537,256
Depreciation and impairment					
At 1 April 2022	151,328	735	2,300	5,997	160,360
Depreciation charged in the year	15,449	1	1	1,998	17,449
At 31 March 2023	166,777	736	2,301	7,995	177,809
Carrying amount					
At 31 March 2023	359,441	2	4	-	359,447
At 31 March 2022	374,890	3	5	1,998	376,896

11 Stocks

	2023	2022
	£	£
Stock	9,041	8,765

12 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Trade debtors	355	338
Prepayments and accrued income	2,239	1,728
	2,594	2,066

TENDRING DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

13 Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	1,020	2,960
	<u> </u>	<u> </u>

14 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

TENDRING DISTRICT SCOUT COUNCIL

England & Wales - Charity number 302063

Accounts

Charity Registration No. 302063

TENDRING DISTRICT SCOUT COUNCIL
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

tc accounts · tax · legal · financial planning

92 Station Road
Clacton on Sea
Essex
CO15 1SG

TENDRING DISTRICT SCOUT COUNCIL

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TENDRING DISTRICT SCOUT COUNCIL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

P Perry
L Mayo
A Harper
R Titchmarsh
M Sell
M Badger
J Newton
J Talbot
M Medler

Charity number

302063

Principal address

28 Park Way
Clacton on Sea
Essex
CO15 1BJ

Independent examiner

TC Group
92 Station Road
Clacton on Sea
Essex
CO15 1SG

TENDRING DISTRICT SCOUT COUNCIL

TRUSTEE'S REPORT

FOR THE YEAR ENDED 31 MARCH 2022

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's deed of assignment, the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2016).

Objectives and activities

Tendring District Scout council's objectives are :

To advance the mental and physical welfare of young people by promoting a scheme of awards and personal development.

The main activities in relation to these objects are :

Duke of Edinburgh and Queen's Scout awards scheme, design of personal development plans and a programme of youth orientated events and activities.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

TENDRING DISTRICT SCOUT COUNCIL

TRUSTEE'S REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Achievements and performance

I'm pleased to report that it has been another good year for Tendring District Scouts. Our annual activities and fundraising events have recommenced post-pandemic and it has been incredible to see the young people and volunteers across the District in action.

We are continuing with our new tradition of an Annual Awards Evening for the year ahead, where I will be privileged to present long service awards, good conduct awards and certificates for completion of training for dozens of hard-working volunteers who deserve recognition.

The Groups within our District have been working hard to bounce back after the green light was given for face to face Scouting, and have worked harder to ensure that we can keep everybody safe whilst still delivering our adventurous activities programme and teaching young people skills for life. Our Census figures for this year prove this, with numbers of young people up by almost 25%.

The District's Senior Management Team has seen a restructure, with important new roles added into the listing. Under our new strategy, we now have specific roles for the most important areas of what we would like to achieve - namely the volunteer journey and growth. We intend to recruit a new District Youth Commissioner, who will oversee the full inclusion and embodiment of young people in the decision making of the District charity. The team is working very closely together to ensure that our new strategy is just as relevant for the post-pandemic world we now face ourselves in, and we remain optimistic for the future.

The governance structure of our charity is sound and the leadership we have has the combined experience necessary to lead us to success; we remain in an excellent position to provide skills for life for young people moving forward.

The year ahead looks promising. We have strengthened our financial position considerably over the past year which is going to help us to develop the experience our volunteers receive, and ultimately grow the charity as a result. We are firm believers in success breeding success. The way to start this off is with happy and valued volunteers, which we will continue to support in the years to come.

I am privileged to be the lead volunteer for the District and would not be able to do it without the help and the support of the teams around me - thank you for your continued dedication, drive and determination.

Financial review

The total unrestricted reserves at 31 March 2022 amounted to £425,523. This is maintained to cover any unforeseeable expenses such as repairs to the district headquarters.

No funds are in deficit.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

In the next year, the District Scout Centre will once again be a priority for Tendring Scouts, now that the Centre is fully operational. This will allow us to develop and grow further sections, offer yet more adventurous activities and fulfill our commitment to fun, challenge and adventure in our corner of Essex.

TENDRING DISTRICT SCOUT COUNCIL

TRUSTEE'S REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Structure, governance and management

Type of governing document

Constitution of the Scout Association was adopted on 6 June 2003.

Charity Constitution

Association consisting of over 800 members.

Trustee selection methods

Trustees are elected, co-opted or nominated annually at the Annual General Meeting held in June.

The trustees who served during the year and up to the date of signature of the financial statements were:

P Perry

L Mayo

A Harper

R Titchmarsh

M Sell

M Badger

J Newton

R Vowles

(Resigned 10 August 2021)

N Baker

(Resigned 14 June 2021)

J Talbot

M Medler

C Duce

(Resigned 14 June 2021)

The trustee's report was approved by the Board of Trustees.

.....

M Sell

Trustee

Dated:

TENDRING DISTRICT SCOUT COUNCIL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF TENDRING DISTRICT SCOUT COUNCIL

I report to the trustees on my examination of the financial statements of Tendring District Scout Council (the charity) for the year ended 31 March 2022.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do 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 financial statements to be reached.

Mr Alan Brown FCA
TC Group

92 Station Road
Clacton on Sea
Essex
CO15 1SG

Dated:

TENDRING DISTRICT SCOUT COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

		Unrestricted funds 2022 £	Total 2021 £
	Notes		
Income from:			
Donations and legacies	3	65,223	98,970
Charitable activities	4	2,000	2,000
Other trading activities	5	21,847	4,372
		<hr/>	<hr/>
Total income		89,070	105,342
		<hr/>	<hr/>
Expenditure on:			
Raising funds	6	-	150
		<hr/>	<hr/>
Charitable activities	7	52,032	36,337
		<hr/>	<hr/>
Total resources expended		52,032	36,487
		<hr/>	<hr/>
Net income for the year/ Net movement in funds		37,038	68,855
Fund balances at 1 April 2021		388,485	319,630
		<hr/>	<hr/>
Fund balances at 31 March 2022		425,523	388,485
		<hr/> <hr/>	<hr/> <hr/>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

TENDRING DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

Tendring District Scout Council is a charity, meeting the definition of a public benefit entity under FRS102.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has the financial support of The Scout Association and private benefactors to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

TENDRING DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	3% straight line
Fixtures and fittings	25% reducing balance
Equipment	25% reducing balance
Motor vehicles	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.6 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

TENDRING DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.8 Government Grants

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

Accrual model

Under the accrual model:

- Grants are classified as relating to either revenue or assets;
- Grants relating to revenue are recognised in income on a systematic basis over the periods in which the related costs are recognised;
- Grants which are compensation for past expenses or losses, or where there are no future associated costs, are recognised in income in the period they become receivable;
- Grants are recognised over the periods in which the expenses are recognised to which those grants relate.
- Grants relating to an asset are recognised in income systematically over the asset's expected useful life. If part of such a grant is deferred it is recognised as deferred income rather than being deducted from the asset's carrying amount.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

TENDRING DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

3 Donations and legacies

	Unrestricted funds	Total
	2022	2021
	£	£
Donations and gifts	28,991	18,026
Membership fees	4,487	569
Covid grant income	28,225	79,672
Other	3,520	703
	<u> </u>	<u> </u>

4 Charitable activities

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Sales within charitable activities	2,000	2,000
	<u> </u>	<u> </u>

5 Other trading activities

	Unrestricted funds	Total
	2022	2021
	£	£
Fundraising events	2,447	3,382
Shop income	19,400	990
	<u> </u>	<u> </u>
Other trading activities	21,847	4,372
	<u> </u>	<u> </u>

TENDRING DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

6 Raising funds

	Unrestricted funds	Total
	2022 £	2021 £
Staging fundraising events	-	150
	<u>-</u>	<u>150</u>
	<u>-</u>	<u>150</u>

7 Charitable activities

	Shop	Charitable activities	Total 2022	Total 2021
	2022 £	2022 £	£	£
Depreciation and impairment	2,002	15,450	17,452	17,454
Opening stock	6,889	-	6,889	6,118
Purchases	1,922	-	1,922	567
Closing stock	(8,765)	-	(8,765)	(6,888)
Rent	7,500	175	7,675	7,675
Rates and water	465	544	1,009	349
Light and heat	572	4,316	4,888	4,724
Cleaning, repairs and maintenance	6,044	8,266	14,310	489
Insurance	400	2,266	2,666	2,037
Motor vehicle expenses	-	1,208	1,208	458
Telephone	80	-	80	117
Accountancy fees	-	1,020	1,020	960
Trustees expenses reimbursed	-	-	-	400
Sundry expenses	183	20	203	20
Loan interest	-	1,475	1,475	1,857
	<u>17,292</u>	<u>34,740</u>	<u>52,032</u>	<u>36,337</u>
	<u>17,292</u>	<u>34,740</u>	<u>52,032</u>	<u>36,337</u>

TENDRING DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Employees

There were no employees during the year.

10 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Equipment	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 April 2021	526,218	738	2,305	7,995	537,256
At 31 March 2022	526,218	738	2,305	7,995	537,256
Depreciation and impairment					
At 1 April 2021	135,878	734	2,298	3,998	142,908
Depreciation charged in the year	15,450	1	2	1,999	17,452
At 31 March 2022	151,328	735	2,300	5,997	160,360
Carrying amount					
At 31 March 2022	374,890	3	5	1,998	376,896
At 31 March 2021	390,340	4	7	3,997	394,348

11 Stocks

	2022	2021
	£	£
Stock	8,765	6,888

12 Debtors

	2022	2021
	£	£
Amounts falling due within one year:		
Trade debtors	338	168
Prepayments and accrued income	1,728	1,583
	2,066	1,751

TENDRING DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

13 Loans and overdrafts

	2022	2021
	£	£
Bank loans	-	79,489
	<u> </u>	<u> </u>
Payable within one year	-	8,000
Payable after one year	-	71,489
	<u> </u>	<u> </u>

14 Creditors: amounts falling due within one year

	2022	2021
	£	£
	Notes	
Bank loans	13	8,000
Accruals and deferred income		4,900
		<u> </u>
		<u> </u>
		<u> </u>

15 Creditors: amounts falling due after more than one year

	2022	2021
	£	£
	Notes	
Bank loans	13	71,489
		<u> </u>
		<u> </u>

16 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

TENDRING DISTRICT SCOUT COUNCIL

England & Wales - Charity number 302063

Accounts

Charity Registration No. 302063

TENDRING DISTRICT SCOUT COUNCIL
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

tc accounts · tax · legal · financial planning

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TENDRING DISTRICT SCOUT COUNCIL

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TENDRING DISTRICT SCOUT COUNCIL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

P Perry
L Mayo
A Harper
R Titchmarsh
M Sell
M Badger
J Newton
R Vowles
N Baker
J Talbot
M Medler
C Duce

(Appointed 29 May 2020)

Charity number

302063

Principal address

28 Park Way
Clacton on Sea
Essex
CO15 1BJ

Independent examiner

TC Group
92 Station Road
Clacton on Sea
Essex
CO15 1SG

TENDRING DISTRICT SCOUT COUNCIL

TRUSTEE'S REPORT

FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their report and financial statements for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

Tendring District Scout council's objectives are :

To advance the mental and physical welfare of young people by promoting a scheme of awards and personal development.

The main activities in relation to these objects are :

Duke of Edinburgh and Queen's Scout awards scheme, design of personal development plans and a programme of youth orientated events and activities.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

TENDRING DISTRICT SCOUT COUNCIL

TRUSTEE'S REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Achievements and performance

I'm pleased to report that, despite ongoing challenges with the coronavirus pandemic, it has been another good year for Tendring District Scouts. Whilst our activities and fundraising efforts have been paused face-to-face for the vast majority of the year, we have been working hard to ensure that the District can bounce back quickly post-pandemic.

In lieu of our Annual Awards Evening, I was privileged to send out almost 500 years worth of long service awards to volunteers across the District, along with wood badge certificates for successful completion of training.

The coronavirus pandemic has brought many challenges to our charity over the past few years, and we have experienced similar hardships to our third sector friends. Despite a ban on face-to-face Scouting, however, we have continued to provide the best experience possible for young people in Tendring. The vast majority of Groups within our District have still been able to provide online sessions via platforms such as Zoom, ensuring that our ethos of providing skills for life is still delivered.

The District's Senior Management Team has seen a restructure, with important new roles added into the listing. Under our new strategy, we now have specific roles for the most important areas of what we would like to achieve - namely volunteer development and ensuring an excellent volunteer experience. We have also recruited a new District Youth Commissioner, who oversees the full inclusion and embodiment of young people in the decision making of the District charity. The team is working very closely together to ensure that our new strategy is just as relevant for the post-pandemic world we now face ourselves in, and we remain optimistic for the future.

The governance structure of our charity is sound and the leadership we have has the combined experience necessary to lead us to success; we remain in an excellent position to provide skills for life for young people moving forward.

The year ahead looks promising. We are looking to strengthen our financial position, develop the experience our volunteers receive, and ultimately grow the charity as a result. We are firm believers in success breeding success. The way to start this off is with happy and valued volunteers, which we will continue to support in the years to come.

Financial review

The total unrestricted reserves at 31 March 2020 amounted to £388,485. This is maintained to cover any unforeseeable expenses such as repairs to the district headquarters.

No funds are in deficit.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

In the next year, the District Scout Centre will once again be a priority for Tendring Scouts, as we move ever closer to being able to welcome young people into the building. This will allow us to develop and grow further sections, offer yet more adventurous activities and fulfill our commitment to fun, challenge and adventure in our corner of Essex.

Structure, governance and management

TENDRING DISTRICT SCOUT COUNCIL

TRUSTEE'S REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Type of governing document

Constitution of the Scout Association was adopted on 6 June 2003.

Charity Constitution

Association consisting of over 1000 members.

Trustee selection methods

Trustees are appointed or reappointed annually at the Annual General Meeting held in June.

The trustees who served during the year and up to the date of signature of the financial statements were:

P Perry

L Mayo

A Harper

R Titchmarsh

M Sell

M Badger

J Newton

R Vowles

(Appointed 29 May 2020)

N Baker

J Talbot

M Medler

C Duce

The trustee's report was approved by the Board of Trustees.

.....

M Sell

Trustee

Dated:

TENDRING DISTRICT SCOUT COUNCIL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF TENDRING DISTRICT SCOUT COUNCIL

I report to the trustees on my examination of the financial statements of Tendring District Scout Council (the charity) for the year ended 31 March 2021.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do 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 financial statements to be reached.

Mr Alan Brown FCA
TC Group

92 Station Road
Clacton on Sea
Essex
CO15 1SG

Dated:

TENDRING DISTRICT SCOUT COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

		Unrestricted funds 2021 £	Total 2020 £
	Notes		
Income from:			
Donations and legacies	3	98,970	36,514
Charitable activities	4	2,000	2,000
Other trading activities	5	4,372	41,066
		<hr/>	<hr/>
Total income		105,342	79,580
		<hr/>	<hr/>
Expenditure on:			
Raising funds	6	150	731
		<hr/>	<hr/>
Charitable activities	7	36,337	53,400
		<hr/>	<hr/>
Other	10	-	481
		<hr/>	<hr/>
Total resources expended		36,487	54,612
		<hr/>	<hr/>
Net income for the year/ Net movement in funds		68,855	24,968
Fund balances at 1 April 2020		319,630	294,662
		<hr/>	<hr/>
Fund balances at 31 March 2021		388,485	319,630
		<hr/> <hr/>	<hr/> <hr/>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

TENDRING DISTRICT SCOUT COUNCIL

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	11		394,348		411,802
Current assets					
Stocks	12	6,888		6,117	
Debtors	13	1,751		1,424	
Cash at bank and in hand		69,887		27,077	
		<u>78,526</u>		<u>34,618</u>	
Creditors: amounts falling due within one year	15	<u>(12,900)</u>		<u>(22,800)</u>	
Net current assets			65,626		11,818
Total assets less current liabilities			<u>459,974</u>		<u>423,620</u>
Creditors: amounts falling due after more than one year	16		<u>(71,489)</u>		<u>(103,990)</u>
Net assets			<u><u>388,485</u></u>		<u><u>319,630</u></u>
Income funds					
Unrestricted funds			<u>388,485</u>		<u>319,630</u>
			<u><u>388,485</u></u>		<u><u>319,630</u></u>

The financial statements were approved by the Trustees on

.....
M Sell
Trustee

TENDRING DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Charity information

Tendring District Scout Council is a charity, meeting the definition of a public benefit entity under FRS102.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has the financial support of The Scout Association and private benefactors to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

TENDRING DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	3% straight line
Fixtures and fittings	25% reducing balance
Equipment	25% reducing balance
Motor vehicles	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.6 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

TENDRING DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

1.8 Government Grants

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

Accrual model

Under the accrual model:

- Grants are classified as relating to either revenue or assets;
- Grants relating to revenue are recognised in income on a systematic basis over the periods in which the related costs are recognised;
- Grants which are compensation for past expenses or losses, or where there are no future associated costs, are recognised in income in the period they become receivable;
- Grants are recognised over the periods in which the expenses are recognised to which those grants relate.
- Grants relating to an asset are recognised in income systematically over the asset's expected useful life. If part of such a grant is deferred it is recognised as deferred income rather than being deducted from the asset's carrying amount.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

TENDRING DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

3 Donations and legacies

	Unrestricted funds	Total
	2021	2020
	£	£
Donations and gifts	18,026	20,281
Membership fees	569	10,062
Covid grant income	79,672	-
Other	703	6,171
	<u> </u>	<u> </u>

4 Charitable activities

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Sales within charitable activities	2,000	2,000
	<u> </u>	<u> </u>

5 Other trading activities

	Unrestricted funds	Total
	2021	2020
	£	£
Fundraising events	3,382	10,474
Shop income	990	30,592
	<u> </u>	<u> </u>
Other trading activities	4,372	41,066
	<u> </u>	<u> </u>

TENDRING DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

6 Raising funds

	Unrestricted funds	Total
	2021	2020
	£	£
Staging fundraising events	150	731
	<u>150</u>	<u>731</u>
	<u><u>150</u></u>	<u><u>731</u></u>

7 Charitable activities

	Shop	Charitable activities	Total 2021	Total 2020
	2021	2021		
	£	£	£	£
Depreciation and impairment	2,004	15,450	17,454	17,455
Opening stock	6,118	-	6,118	6,915
Purchases	567	-	567	8,626
Closing stock	(6,888)	-	(6,888)	(6,117)
Rent	7,500	175	7,675	7,675
Rates and water	157	192	349	3,051
Light and heat	1,835	2,889	4,724	3,140
Repairs and maintenance	-	489	489	4,968
Insurance	435	1,602	2,037	1,804
Motor vehicle expenses	-	458	458	-
Telephone	117	-	117	547
Accountancy fees	-	960	960	960
Trustees expenses reimbursed	400	-	400	473
Sundry expenses	-	20	20	572
Loan interest	-	1,857	1,857	3,331
	<u>12,245</u>	<u>24,092</u>	<u>36,337</u>	<u>53,400</u>
	<u><u>12,245</u></u>	<u><u>24,092</u></u>	<u><u>36,337</u></u>	<u><u>53,400</u></u>

TENDRING DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Employees

There were no employees during the year.

10 Other

	Unrestricted funds	Total
	2021	2020
		£
Net loss on disposal of tangible fixed assets	-	481
	-	481
	<u> </u>	<u> </u>

11 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Equipment	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 April 2020	526,218	738	2,305	7,995	537,256
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 March 2021	526,218	738	2,305	7,995	537,256
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Depreciation and impairment					
At 1 April 2020	120,428	734	2,298	3,998	127,458
Depreciation charged in the year	15,450	-	-	-	15,450
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 March 2021	135,878	734	2,298	3,998	142,908
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Carrying amount					
At 31 March 2021	390,340	4	7	3,997	394,348
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 March 2020	405,790	6	10	5,996	411,802
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

TENDRING DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

12 Stocks

	2021	2020
	£	£
Stock	6,888	6,117
	<u>6,888</u>	<u>6,117</u>

13 Debtors

	2021	2020
	£	£
Amounts falling due within one year:		
Trade debtors	168	517
Prepayments and accrued income	1,583	907
	<u>1,751</u>	<u>1,424</u>

14 Loans and overdrafts

	2021	2020
	£	£
Bank loans	79,489	119,890
	<u>79,489</u>	<u>119,890</u>
Payable within one year	8,000	15,900
Payable after one year	71,489	103,990
	<u>79,489</u>	<u>103,990</u>

15 Creditors: amounts falling due within one year

	2021	2020
	£	£
	Notes	
Bank loans	14	8,000
Accruals and deferred income		4,900
		<u>12,900</u>
		<u>22,800</u>

16 Creditors: amounts falling due after more than one year

	2021	2020
	£	£
	Notes	
Bank loans	14	71,489
		<u>71,489</u>
		<u>103,990</u>

TENDRING DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

17 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).