

TONBRIDGE DISTRICT SCOUT COUNCIL

England & Wales · Charity number 303461

Details

Status Registered

Legal form Other

Registered 1963-09-17

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

Contact

Address 25 Framley Road
Tonbridge
Kent
TN10 4HS

Phone 07500555903

Email treasurer@tonbridge-scouts.org.uk

Website www.tonbridge-scouts.org.uk

Activities

Objects: PROMOTING THE DEVELOPMENT OF YOUNG PEOPLE IN ACHIEVING THEIR FULL PHYSICAL, INTELLECTUAL, SOCIAL AND SPIRITUAL POTENTIALS, AS INDIVIDUALS, AS RESPONSIBLE CITIZENS AND AS MEMBERS OF THEIR LOCAL, NATIONAL AND INTERNATIONAL COMMUNITIES

Activities: The aim of the Tonbridge & District Scout Council is to promote the development of young people in achieving their full physical, intellectual, social and spiritual potentials, as individuals, as responsible citizens and as members of their local, national and international communities. These activities are carried out with guidance from the Scout Association.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space
- **What:** Education/training, Religious Activities, Amateur Sport
- **Who:** Children/young People, People With Disabilities

Geography

- Kent

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£79,746	£69,065	-	-
2024-12-31	£80,599	£77,916	-	-
2023-12-31	£71,604	£77,063	-	-
2022-12-31	£48,591	£42,907	-	-
2021-12-31	£29,863	£28,458	-	-
2020-12-31	£31,513	£31,268	-	-

Trustees

Name	Role	Appointed
Duncan MacCormick	Chair	2025-10-13
Amy Childs		2019-09-01
Beverley Harper Atkins		
Gareth Williams		2022-01-01
Jade Amber Connor		2025-10-14
MARTIN THOMSON		
SHEILA COLE		
Sheila Mary Grace Cole		2025-07-17
Thomas Martin Chivers		2016-07-14
Toby Greenhill		2025-10-13

TONBRIDGE DISTRICT SCOUT COUNCIL

England & Wales - Charity number 303461

Accounts



Charity number: 303461

TONBRIDGE DISTRICT SCOUT COUNCIL

FOR THE YEAR ENDED

31 DECEMBER 2025.

TONBRIDGE DISTRICT SCOUT COUNCIL

CONTENTS

	<i>Page (s)</i>
Reference and Administrative Information	3
District Executive Committees' Report	4 - 5
Independent Examiner's Report	6 - 7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Financial Statements	10 - 13

TONBRIDGE DISTRICT SCOUT COUNCIL

REFERENCE AND ADMINISTRATIVE INFORMATION

District Executive Committee

Phillip Jesson
Tom Chivers
Duncan MacCormick
Martin Thomson
Gareth Williams
Sheila Cole
Sue Yeomans
Amy Childs

District Chair (Resigned January 2025)
(Acting Chair January to 12th October 2025)
(Appointed Chair 13th October 2025)

District Treasurer

(Resigned July 2025)
Youth Commissioner

Co-opted Committee Members

Bev Atkins

Registered Charity Number

303461

Scout Association Registration Number

12721

Principal Office

25 Framley Road
Tonbridge
TN10 4HS

Principal Bankers

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling, Kent

The District Executive Committee present their report and the unaudited financial statements of the Tonbridge District Scout Council for the year ended 31 December 2025. The information on page 1 forms part of this report.

The District Executive Committee confirm that the report and financial statements of the charity comply with the current statutory requirements, the requirements of the governing document, and the provisions of the "Accounting and Reporting by Charities : Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019 (Charities SORP (FRS 102))).

Structure, Governance and Management

The Tonbridge District Scout Council's governing documents are those of the Scout Association. The Scout Association is incorporated by Royal Charter and is governed by the Scout Association's Policy, Organisation and Rules. Tonbridge & District Scout Council registered as a charity on 17 September 1963.

New District Executive members are recruited through the District website and through the wider scout network. Proposed members are then appointed at the following District AGM

Objectives and Activities

The objective of the charity is to promote the development of young people in achieving their full physical, intellectual, social and spiritual potentials, as individuals, as responsible citizens and as members of their local, national and international communities.

In setting the objectives and activities the District Executive Committee have had due regard to the guidance issued by the Charity Commission on public benefit when reviewing the charity's objectives and planning for future.

Activities

In order to achieve these aims, the District provides both support intellectually and financially, to facilitate Scouting throughout the 9 groups and 5 Explorer Units around the Tonbridge District. The Charity also coordinates District, County and Nationwide events for the benefit of members.

Financial Review

The accounts show a surplus for the year to 31 December 2025 of £10,670 (2024: surplus of £2,683). Income in the year was £79,747 (2024 : £80,599) and expenditure in year was £69,077 (2024 : £77,916).

Reserves

The Executive Committee aim to hold reserves of £10,000 which represent two years of core costs of circa £5,000 per annum. At the balance sheet date, free unrestricted reserves (defined as unrestricted funds excluding tangible fixed assets and designated funds) amounted to £59,140 (2024 : £41,774).

The charity had designated funds at the year end of £13,854 (2024 : £17,334) and this represents the bank and cash balances held by Explorer Units. The District has overall responsibility for the finance of the Explorer Scout Units, however, the District Executive Committee are not involved in the day to day running of the Units and therefore the bank balances are not available for general use by the District.

Going Concern Statement

The Trustees of the Tonbridge District Scout Council are satisfied that the charity is a 'going concern' as at 31 December 2025. The trustees remain confident that the charity has sufficient finances and a prudent reserves policy that will ensure it can continue to operate.

District Executive Committees' responsibilities

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

Charity Law requires the District Executive Committee to prepare financials statements for each financial year. Under that law the District Executive Committee must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and its surplus or deficit for the period. In preparing these financial statements, the District Executive Committee are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the charities SORP
- make judgements and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is appropriate to presume that the charity will continue in operation

The District Executive Committee are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the District Executive Committee on 4th June 2026 and signed on its behalf by:

A handwritten signature in blue ink, appearing to read 'Duncan MacCormick', is written over a light blue rectangular background.

Duncan MacCormick
Chair

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF TONBRIDGE DISTRICT SCOUT COUNCIL
For the year ended 31 December 2025

Respective Responsibilities of Trustees and Independent Examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

The charity's gross income exceeded £25,000 and I am qualified to undertake the examination by being a member of a body listed in section 145 of the 2011 Act. It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and

- to prepare accounts which accord with the accounting records, comply with the accounting requirements of the 2011 Act and with the methods and principles of the Charities SORP (FRS 102),

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Matter to which Attention is Drawn

I draw attention to the following matter which, in my opinion, requires disclosure for a proper understanding of the accounts, but which does not affect my report:

As disclosed in the financial review, the charity holds free unrestricted reserves of £59,140 at 31 December 2025 (2024: £41,774). The trustees have stated their aim to hold reserves of £10,000 representing approximately two years of core costs. Whilst the charity's reserves are in excess of this target, the trustees acknowledge that a formal written reserves policy has not yet been adopted. The trustees have confirmed that the adoption of a formal reserves policy is planned for the July 2026 trustee board meeting. I draw this matter to the attention of readers of the accounts and encourage the trustees to formalise their reserves policy at the earliest opportunity.



Signed:

Name: Lisa Winter

Address: 'Olivers', 47 North Road, Portslade Village, Brighton, BN41 2HD

Date: 8th June 2026

Relevant professional qualification or body: Associate Member, Chartered Institute of Management Accountants (ACMA)

TONBRIDGE DISTRICT SCOUT COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES - FOR THE YEAR ENDED 31 DECEMBER 2025

		2025 Unrestricted Funds £	2025 Restricted Funds £	2025 Total Funds £	2024 Total Funds £
Income from:	Note				
Donations and Grants	3	4,184		4,184	7,196
Charitable Activities	4	55,451		55,451	46,804
Other Trading Activities	5	18,982		18,982	25,256
Other Income				-	-
Investment	6	133	997	1,130	1,343
Total Income		78,750	997	79,746	80,599
Expenditure on:					
Raising Funds	7	10,610		10,610	11,114
Charitable Activities	8	58,455		58,455	66,802
Total Expenditure		69,065	-	69,065	77,916
Net Income / (expenditure) and net movement in funds:		9,684	997	10,681	2,683
Reconciliation of Funds:					
Total funds brought forward:		131,160	62,738	193,898	191,215
Total Funds Carried Forward		140,843	63,735	204,579	193,898

TONBRIDGE DISTRICT SCOUT COUNCIL

BALANCE SHEET - AS AT 31 DECEMBER 2025

	Note	£	2025 £	£	2024 £
Fixed Assets					
Tangible Assets	12		67,839		68,981
Current Assets					
Stock	13	9,323		9,616	
Debtors and Prepayments	14	2,091		5,119	
Cash at Bank & In Hand			<u>127,956</u>		<u>110,635</u>
Current Liabilities					
Creditors : Amounts falling due within one year	15		<u>(2,630)</u>		<u>(453)</u>
Net Current Assets			136,741		124,918
Total Net Assets			<u><u>204,579</u></u>		<u><u>193,898</u></u>
The Funds of the Charity					
Unrestricted Funds			140,844		132,290
Restricted Funds			63,735		61,608
			<u><u>204,579</u></u>		<u><u>193,898</u></u>

Approved by the Board of Trustees on 4th June 2026 signed on its behalf by:

Duncan MacCormick
Chair

1 STATUS

Tonbridge District Scout Council is incorporated by Royal Charter and is a registered charity, number 303461. The principal office is 25 Framley Road, Tonbridge, TN10 4HS.

2 ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are:

2.1 Basis of Preparation

The financial statements have been prepared in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (Effective 1 January 2019) - (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Charities Act 2011.

Tonbridge District Scout Council meets the definition of a public entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

There are no material uncertainties about the charity's ability to continue, and so the going concern basis of accounting has been adopted.

The financial statements are presented in pounds sterling and rounded to the nearest pound.

2.2 Income

Income from donations and grants is recognised when the charity is entitled to the funds, the receipt is probable and the amount can be measured reliably. For donations, this is usually on receipt. For grants, this is usually when a formal offer is made in writing, unless the grant contains certain terms and conditions outside of the charity's control, which must be met before the charity is entitled to the funds. Membership income is recognised over the period to which it relates, and the capitation payment to County is deducted. It is recognised as voluntary income as does not relate to receipts for goods and services.

Income from trading activities relates to fundraising income and Scout shop sales and are recognised in the period in which they are earned. Income from rent is recognised over the period to which it relates.

Income from charitable activities comprises income from activities and events and is recognised in the period in which the event occurred. Income received in advance for future dates is deferred.

Investment income is recognised when receivable. The charity is not VAT registered.

2.3 Expenditure

Expenditure is recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be estimated reliably.

Expenditure has been classified under headings that aggregate all costs related to the category and includes irrecoverable VAT.

Direct costs are those costs which are directly attributable to the charity's activities. Support costs are those costs relating to functions which assist the work of the charity but do not directly relate to its activity.

2.4 Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds are funds set aside by the trustees for specific purposes.

Restricted funds can only be used for the particular purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular purposes.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates, calculated to write off the cost less estimated realisable value of each asset over expected useful life, as follows:

Freehold land	Not depreciated
Freehold property	2% straight line
Equipment	25% net book value

2.6 Stock

Stock is valued at lower of cost and estimated net realisable value

2.7 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as short-term basic financial instruments. Short-term basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

3 DONATIONS AND GRANTS

	2025	2024
	£	£
Membership subscriptions		
Capitation income	44,153	
Less payable to County	<u>(41,463)</u>	2,478
Donations and Grants	1,494	4,718
	<u>4,184</u>	<u>7,196</u>

4 INCOME FROM CHARITABLE ACTIVITIES

	2025	2024
	£	£
Explorer Units	36,563	35,955
Duke of Edinburgh	731	3,169
Online Scout Manager	720	660
Hire of Weir View Hall	17,438	7,021
	<u>55,451</u>	<u>46,804</u>

5 INCOME FROM OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Fundraising events	1,419	5,620
Other Income	622	7,275
Scout shop sales	12,621	12,361
Rental income from Weir View Hall	4,320	-
	<u>18,982</u>	<u>25,256</u>

6 INCOME FROM INVESTMENTS

During the year income of £1,130 was received

1130

7 EXPENDITURE ON RAISING FUNDS**2025****2024**

£

£

Fundraising costs

281

76

Scout shop cost of sales

10,330

11,038

10,61011,114**8 EXPENDITURE ON CHARITABLE ACTIVITIES****2025****2024**

£

£

Direct costs

Note 9

42,571

47,308

Support costs

Note 10

15,883

19,493

58,45566,802**9 DIRECT COSTS****2025****2024**

£

£

Explorer Units

39,709

45,034

Online Scout Manager

1,548

1,584

Events

1,314

690

Grants and donations

-

42,57147,308**10 SUPPORT COSTS****2025****2024**

£

£

Hire of accommodation

-

-

Insurance

2,823

3,378

Light and heat

5,032

6,030

Repairs and maintenance

1,005

1,475

Other costs

5,880

7,468

Depreciation

1,142

1,142

Governance costs:

Accountancy and independent examination

-

-

15,88319,493**11 RELATED PARTY TRANSACTIONS**

Key management personnel are considered to be the trustees. The charity has no employees. No trustees received any remuneration or benefits during the year. Any expenses reimbursed to trustees were in their capacity as agents of the charity and not in capacity of trustees.

There are no related party transactions to disclose.

12 TANGIBLE FIXED ASSETS

	Freehold Property £	Cart Wood Land £	Equipment £	Total £
Cost				
At 1 January 2025	9,761	62,000	30,212	101,973
Additions				
Equipment				-
At 31 December 2025	<u>9,761</u>	<u>62,000</u>	<u>30,212</u>	<u>101,973</u>
Depreciation				
At 1 January 2025	4,895	-	28,097	32,992
Charge for the year	195		947	1,142
At 31 December 2025	<u>5,090</u>	<u>-</u>	<u>29,044</u>	<u>34,134</u>
Net book value				
At 31 December 2025	<u>4,671</u>	<u>62,000</u>	<u>1,168</u>	<u>67,839</u>
At 31 December 2024	<u>4,866</u>	<u>62,000</u>	<u>2,115</u>	<u>68,981</u>
13 STOCK		2,025		2,024
		£		£
Shop account		9,323		9,616
		<u>9,323</u>		<u>9,616</u>
14 DEBTORS		2,025		2,024
		£		£
Prepayments		1,204		4,233
Other debtors		887		886
		<u>2,091</u>		<u>5,119</u>
15 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2,025		2,024
		£		£
Accruals and deferred income		2,105		-
Other Creditors		525		453
		<u>2,630</u>		<u>453</u>

TONBRIDGE DISTRICT SCOUT COUNCIL

England & Wales - Charity number 303461

Accounts



Charity number: 303461

TONBRIDGE DISTRICT SCOUTS

DISTRICT TRUSTEE BOARD REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 DECEMBER 2024.

TONBRIDGE DISTRICT SCOUT COUNCIL

CONTENTS

	<i>Page (s)</i>
Reference and Administrative Information	3
District Trustee Board Report	4 & 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 - 12

District Trustee Board

Phillip Jesson	District Chair (Resigned Jan 2025)
Tom Chivers	(Acting Chair Jan 2025)
Martin Thomson	(Resigned Nov 2024)
Gareth Williams	District Treasurer
Sheila Cole	Trustee
Sue Yeomans	Trustee
Duncan MacCormick	Trustee
Amy Childs	Youth Lead

Co-opted Committee Members

Bev Atkins	Scout Shop
Alison Rudd	Guiding

Registered Charity Number

303461

Scout Association Registration Number

12721

Principal Office

25 Framley Road
Tonbridge
TN10 4HS

Principal Bankers

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling, Kent

The District Trustee Board present their report and the unaudited financial statements of the Tonbridge and District Scout Council for the year ended 31 December 2024. The information on page 1 forms part of this report.

The District Trustee Board confirm that the report and financial statements of the charity comply with the current statutory requirements, the requirements of the governing document, and the provisions of the "Accounting and Reporting by Charities : Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019 (Charities SORP (FRS 102))).

Structure, Governance and Management

The Tonbridge and District Scout Council's governing documents are those of the Scout Association. The Scout Association is incorporated by Royal Charter and is governed by the Scout Association's Policy, Organisation and Rules. Tonbridge & District Scout Council registered as a charity on 17 September 1963.

New District Trustee Board members are recruited through the District website and through the wider scout network. Proposed members are then appointed at the following District AGM

Objectives and Activities

The objective of the charity is to promote the development of young people in achieving their full physical, intellectual, social and spiritual potentials, as individuals, as responsible citizens and as members of their local, national and international communities.

In setting the objectives and activities the District Trustee Board have had due regard to the guidance issued by the Charity Commission on public benefit when reviewing the charity's objectives and planning for future.

Activities

In order to achieve these aims, the District provides both support intellectually and financially, to facilitate Scouting throughout the 9 groups and 6 Explorer Units around the Tonbridge District. The Charity also coordinates District, County and Nationwide events for the benefit of members.

Financial Review

The accounts show a surplus for the year to 31 December 2024 of £2,683 (2023: deficit of £4,525). Income in the year was £80,599 (2023 : £74,538) and expenditure in year was £77,916 (2023 : £79,063).

Reserves

The Trustee Board aim to hold reserves of £10,000 which represent two years of core costs of circa £5,000 per annum. At the balance sheet date, free unrestricted reserves (defined as unrestricted funds excluding tangible fixed assets and designated funds) amounted to £41,774 (2023 : £44,364).

The charity had designated funds at the year end of £17,334 (2023 : £15,524) and this represents the bank and cash balances held by Explorer Units. The District has overall responsibility for the finance of the Explorer Scout Units, however, the District Trustee Board are not involved in the day to day running of the Units and therefore the bank balances are not available for general use by the District.

Going Concern Statement

The Trustees of the Tonbridge & District Scout Council are satisfied that the charity is a 'going concern' as at 31 December 2024. Notwithstanding the significant uncertainties that resulted from the COVID-19 pandemic the trustees remain confident that the charity has sufficient finances and a prudent reserves policy that will ensure it can continue to operate.

District Trustee Board responsibilities

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

Charity Law requires the District Trustee Board to prepare financials statements for each financial year. Under that law the District Trustee Board must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and its surplus or deficit for the period. In preparing these financial statements, the District Trustee Board are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the charities SORP
- make judgements and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is appropriate to presume that the charity will continue in operation

The District Trustee Board are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the District Trustee Board on

Tuesday 15th July 2025

and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'Tom Chivers', written over a faint circular stamp or watermark.

Tom Chivers

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF TONBRIDGE DISTRICT SCOUTS COUNCIL

Charity Registration Number: 303461
Period: Year ending 31st December 2024

Report on the Accounts

I report on the accounts of Tonbridge District Scouts Council for the year ended 31st December 2024.

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act
- Follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act
- State whether particular matters have come to my attention

Basis of Independent Examiner's Statement

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

1. Which gives me reasonable cause to believe that in any material respect the requirements:
 - To keep accounting records in accordance with section 130 of the 2011 Act; and
 - To prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Conclusion

Based on my examination, I confirm that the accounting records have been kept in accordance with section 130 of the Charities Act 2011, and the accounts give a true and fair view of the charity's financial position as at 31st December 2024 and of its financial activities for the year then ended.

Lisa Winter
Independent Examiner

Address:
4 Shakespeare St, Hove, BN3 5AG

Relevant Professional Qualification/Professional Body:
ACMA

Date: 11th July 2025

TONBRIDGE DISTRICT SCOUT COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES - FOR THE YEAR ENDING 31 DECEMBER 2024

		2024 Unrestricted Funds £	2024 Restricted Funds £	2024 Total Funds £	2023 Total Funds £
Income from:					
	Note				
Donations and Grants	3	7,196		7,196	7,374
Charitable Activities	4	46,804		46,804	25,509
Other Trading Activities	5	25,256		25,256	40,617
Other Income				-	-
Investment	6	87	1,256	1,343	1,038
Total Income		<u>79,343</u>	<u>1,256</u>	<u>80,599</u>	<u>74,538</u>
Expenditure on:					
Raising Funds	7	11,114		11,114	13,585
Charitable Activities	8	66,802		66,802	65,478
Total Expenditure		<u>77,916</u>	<u>-</u>	<u>77,916</u>	<u>79,063</u>
Net Income / (expenditure) and net movement in funds:		<u>1,427</u>	<u>1,256</u>	<u>2,683</u>	<u>-</u> 4,525
Reconciliation of Funds:					
Total funds brought forward:		129,733	61,482	191,215	195,740
Total Funds Carried Forward		<u>131,160</u>	<u>62,738</u>	<u>193,898</u>	<u>191,215</u>

TONBRIDGE DISTRICT SCOUT COUNCIL

BALANCE SHEET - AS AT 31 DECEMBER 2024

	Note	2024		2023	
		£	£	£	£
Fixed Assets					
Tangible Assets	12		68,981		70,123
Current Assets					
Stock	13	9,616		9,272	
Debtors and Prepayments	14	5,119		3,223	
Cash at Bank & In Hand		<u>110,635</u>		<u>110,472</u>	
			125,371		122,967
Current Liabilities					
Creditors : Amouns falling due within one year	15	<u>(453)</u>		<u>(1,875)</u>	
Net Current Assets			<u>193,898</u>		<u>191,215</u>
The Funds of the Charity					
Unrestricted Funds			132,290		130,863
Restricted Funds			61,608		60,352
			<u>193,898</u>		<u>191,215</u>

Approved by the Board of Trustees on **Tuesday 15th July 2025** signed on its behalf by:



Tom Chivers (Trustee)

1 STATUS

Tonbridge District Scout Council is incorporated by Royal Charter and is a registered charity, number 303461. The principal office is 25 Framley Road, Tonbridge, TN10 4HS.

2 ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are:

2.1 Basis of Preparation

The financial statements have been prepared in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (Effective 1 January 2019) - (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Charities Act 2011.

Tonbridge District Scout Council meets the definition of a public entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

There are no material uncertainties about the charity's ability to continue, and so the going concern basis of accounting has been adopted.

The financial statements are presented in pounds sterling and rounded to the nearest pound.

2.2 Income

Income from donations and grants is recognised when the charity is entitled to the funds, the receipt is probable and the amount can be measured reliably. For donations, this is usually on receipt. For grants, this is usually when a formal offer is made in writing, unless the grant contains certain terms and conditions outside of the charity's control, which must be met before the charity is entitled to the funds. Membership income is recognised over the period to which it relates, and the capitation payment to County is deducted. It is recognised as voluntary income as does not relate to receipts for goods and services.

Income from trading activities relates to fundraising income and Scout shop sales and are recognised in the period in which they are earned. Income from rent is recognised over the period to which it relates.

Income from charitable activities comprises income from activities and events and is recognised in the period in which the event occurred. Income received in advance for future dates is deferred.

Investment income is recognised when receivable. The charity is not VAT registered.

2.3 Expenditure

Expenditure is recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be estimated reliably.

Expenditure has been classified under headings that aggregate all costs related to the category and includes irrecoverable VAT.

Direct costs are those costs which are directly attributable to the charity's activities. Support costs are those costs relating to functions which assist the work of the charity but do not directly relate to its activity.

2.4 Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds are funds set aside by the trustees for specific purposes.

Restricted funds can only be used for the particular purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular purposes.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates, calculated to write off the cost less estimated realisable value of each asset over expected useful life, as follows:

Freehold land	Not depreciated
Freehold property	2% straight line
Equipment	25% net book value

2.6 Stock

Stock is valued at lower of cost and estimated net realisable value

2.7 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as short-term basic financial instruments. Short-term basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

3 DONATIONS AND GRANTS

	2024	2023
	£	£
Membership subscriptions		
Capitation income	35,931	
Less payable to County	<u>(33,453)</u>	1,843
Donations and Grants	4,718	5,531
	<u>7,196</u>	<u>7,374</u>

4 INCOME FROM CHARITABLE ACTIVITIES

	2024	2023
	£	£
Explorer Units	35,955	14,227
Duke of Edinburgh	3,169	1,154
Online Scout Manager	660	552
Hire of Weir View Hall	7,021	9,576
	<u>46,804</u>	<u>25,509</u>

5 INCOME FROM OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Fundraising events	5,620	16,377
Other Income	7,275	1,618
Scout shop sales	12,361	14,869
Rental income from Weir View Hall	-	7,753
	<u>25,256</u>	<u>40,617</u>

6 INCOME FROM INVESTMENTS

During the year income of £1,343 was received

7 EXPENDITURE ON RAISING FUNDS	2024	2023
	£	£
Fundraising costs	76	1,482
Scout shop cost of sales	11,038	12,104
	<u>11,114</u>	<u>13,586</u>
8 EXPENDITURE ON CHARITABLE ACTIVITIES	2024	2023
	£	£
Direct costs	47,308	45,562
Support costs	19,493	19,916
	<u>66,802</u>	<u>65,478</u>
9 DIRECT COSTS	2024	2023
	£	£
Explorer Units	45,034	44,738
Online Scout Manager	1,584	824
Events	690	-
Grants and donations	-	-
	<u>47,308</u>	<u>45,562</u>
10 SUPPORT COSTS	2024	2023
	£	£
Hire of accomodation	-	-
Insurance	3,378	3,148
Light and heat	6,030	4,637
Repairs and maintenance	1,475	8,080
Other costs	7,468	2,559
Depreciation	1,142	1,132
<i>Governance costs:</i>		
Accountancy and independent examination	-	360
	<u>19,493</u>	<u>19,916</u>

11 RELATED PARTY TRANSACTIONS

Key management personnel are considered to be the trustees. The charity has no employees. No trustees received any remuneration or benefits during the year. Any expenses reimbursed to trustees were in their capacity as agents of the charity and not in capacity of trustees.

There are no related party transactions to disclose.

12 TANGIBLE FIXED ASSETS

	Freehold Property £	Cart Wood Land £	Equipment £	Total £
Cost				
At 1 January 2024	9,761	62,000	30,212	101,973
Additions				
Equipment				-
At 31 December 2024	<u>9,761</u>	<u>62,000</u>	<u>30,212</u>	<u>101,973</u>
Depreciation				
At 1 January 2024	4,700	-	27,150	31,850
Charge for the year	195		947	1,142
At 31 December 2024	<u>4,895</u>	<u>-</u>	<u>28,097</u>	<u>32,992</u>
Net book value				
At 31 December 2024	<u><u>4,866</u></u>	<u><u>62,000</u></u>	<u><u>2,115</u></u>	<u><u>68,981</u></u>
At 31 December 2023	<u><u>5,061</u></u>	<u><u>62,000</u></u>	<u><u>3,062</u></u>	<u><u>70,123</u></u>

13 STOCK

	2024 £	2023 £
Shop account	9,616	9,272
	<u>9,616</u>	<u>9,272</u>

14 DEBTORS

	2024 £	2023 £
Prepayments	4,233	243
Other debtors	886	2,980
	<u>5,119</u>	<u>3,223</u>

15 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Accruals and deferred income	-	1,665
Other Creditors	453	210
	<u>453</u>	<u>1,875</u>

TONBRIDGE DISTRICT SCOUT COUNCIL

England & Wales - Charity number 303461

Accounts

TONBRIDGE DISTRICT SCOUTS

DISTRICT TRUSTEE BOARD REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 DECEMBER 2023

TONBRIDGE DISTRICT SCOUT COUNCIL

CONTENTS

	<i>Page (s)</i>
Reference and Administrative Information	3
District Executive Committees' Report	4 - 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 - 12

TONBRIDGE DISTRICT SCOUT COUNCIL

REFERENCE AND ADMINISTRATIVE INFORMATION

District Executive Committee

Phillip Jesson
Martin Thomson
Gareth Williams
Tom Chivers
Sheila Cole
Sue Yeomans
Amy Childs

District Chair
District Lead Volunteer
District Treasurer

Youth Commissioner

Co-opted Committee Members

Bev Atkins

Registered Charity Number

303461

Scout Association Registration Number

12721

Principal Office

25 Framley Road
Tonbridge
TN10 4HS

Principal Bankers

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling, Kent

The District Trustee Board present their report and the unaudited financial statements of the Tonbridge and District Scout Council for the year ended 31 December 2023. The information on page 1 forms part of this report.

The District Trustee Board confirm that the report and financial statements of the charity comply with the current statutory requirements, the requirements of the governing document, and the provisions of the "Accounting and Reporting by Charities : Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019 (Charities SORP (FRS 102)).

Structure, Governance and Management

The Tonbridge and District Scout Council's governing documents are those of the Scout Association. The Scout Association is incorporated by Royal Charter and is governed by the Scout Association's Policy, Organisation and Rules. Tonbridge & District Scout Council registered as a charity on 17 September 1963.

New Trustee Board members are recruited through the District website and through the wider scout network. Proposed members are then appointed at the following District AGM

Objectives and Activities

The objective of the charity is to promote the development of young people in achieving their full physical, intellectual, social and spiritual potentials, as individuals, as responsible citizens and as members of their local, national and international communities.

In setting the objectives and activities the District Trustee Board have had due regard to the guidance issued by the Charity Commission on public benefit when reviewing the charity's objectives and planning for future.

Activities

In order to achieve these aims, the District provides both support intellectually and financially, to facilitate Scouting throughout the 9 groups and 6 Explorer Units around the Tonbridge District. The Charity also coordinates District, County and Nationwide events for the benefit of members.

Achievements and Performance

Our youth and adult numbers grew throughout the year despite losing a cub pack shortly before January census return, Numbers continue to be below pre-pandemic levels, but several new sections are in the process of being started with a view to boost the membership and reduce waiting lists.

Operation Founder and the exploit trophy saw a well received come back after 3 years of cancellations due to covid and the weather. 46 teams of Scouts, Guides and Explorer Scouts took to the countryside around Hadlow and navigated bases in the hope of being crowned Founder Champions.

Our annual St Georges Day parade was forced to be cancelled at the last minute due to appalling weather conditions. The St Georges team worked tirelessly with the local council staff reviewing several different options to make the event happen but the flooding of the Castle lawn, the Remembrance ground and the local roads left no other option.

Kent Scouts launched a new Explorer camp in September based at Lower Grange Farm called the 'Big Weekender'. 61 Explorers from across the Tonbridge Explorer units joined together to attend the event taking part in hundreds of activities over the weekend. Tonbridge made up 10% of the total participants and all had a fantastic time.

The popular District sports evening welcomed Cubs, Scouts and Explorers to the Angel Centre in Tonbridge for a few hours of fun and heart racing exercise in aid of 'Children in Need'. Participants had the opportunity to take part in a number of activities including

Our Scout shop at Weir View provides uniforms for the Scout and Guides from Tonbridge and the neighbouring district, where several Scout shops have been forced to close in favour of online shopping. We have continued to provide a local 'try before you buy' service which has returned a healthy profit into the District funds.

Cart Wood continues to be a success and although large scale projects have slowed in 2023 the team headed by Stuart Sharp have made several smaller projects a reality - the most notable being the work on the shelter building area centred around a fallen tree. Cart Wood has continued to host many day, evening and night events during the year with many groups making use of the site. Tomahawk throwing continues to be popular and through fundraising the team have acquired a new set of throwing angels.

Finally the World Scout Jamboree took place after 2 years of preparation with 6 District representatives who set off for South Korea. The initial days were spent sight seeing and soaking up the culture, but the news from the Jamboree site was worrying. The site was plagued with challenges from the outset and just not ready for 40,000 Scouts from 150+ countries who descended upon it. Facing extreme heat,

food and hygiene issues the UK, USA and Singapore contingents pulled out after 3 days of the 12 day event. After all the build up and anticipation the early exit was incredibly disappointing.

The UK Scout Association worked miracles evacuating everyone to hotels scattered around the vast Seoul metropolitan area and along with unit leaders they pulled together a programme of activities to entertain the participants for their remaining time in South Korea. The participants still had an amazing experience and were overwhelmed by the warmth and generosity of the South Korean people.

Financial Review

The accounts show a deficit for the year to 31 December 2023 of £4,525 (2022: surplus of £5,880). Income in the year was £73,604 (2022 : £48,787) and expenditure in year was £79,063 (2022 : £42,907).

Reserves

The Trustee Board aim to hold reserves of £10,000 which represent two years of core costs of circa £5,000 per annum. At the balance sheet date, free unrestricted reserves (defined as unrestricted funds excluding tangible fixed assets and designated funds) amounted to £44,364 (2022 : £41,002).

The charity had designated funds at the year end of £15,524 (2022 : £13,957) and this represents the bank and cash balances held by Explorer Units. The District has overall responsibility for the finance of the Explorer Scout Units, however, the District Trustee Board are not involved in the day to day running of the Units and therefore the bank balances are not available for general use by the District.

Going Concern Statement

The trustees of the Tonbridge & District Scout Council are satisfied that the charity is a 'going concern' as at 31 December 2023.

District Trustee Board responsibilities

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

Charity Law requires the District Trustee Board to prepare financial statements for each financial year. Under that law the District Trustee Board must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and its surplus or deficit for the period. In preparing these financial statements, the District Trustee Board are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the charities SORP
- make judgements and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is appropriate to presume that the charity will continue in operation

The District Trustee Board are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the District Trustee Board on 5th June 2024 and signed on its behalf by:



Phillip Jesson
District Chair



Section A

Independent Examiner's Report

Report to the trustees

Charity Name
TONBRIDGE DISTRICT SCOUT COUNCIL

On accounts for the year
ended

31ST December 2023

Charity no
(if any)

303461

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/12/2022.

Responsibilities and
basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

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

Independent
examiner's statement

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. Delete [] if not applicable.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

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

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

* Please delete the words in the brackets if they do not apply.

Signed:

Date:

5/06/2023

Name:

Lisa Winter (ACMA)

Relevant professional
qualification(s) or body

Member of Chartered Institute of Management Accountants

Address:

4 Shakespeare St, Hove, BN3 5AG

TONBRIDGE DISTRICT SCOUT COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES - FOR THE YEAR ENDING 31 DECEMBER 2023

		2023 Unrestricted Funds £	2023 Restricted Funds £	2023 Total Funds £	2022 Total Funds £
	Note				
Income from:					
Donations and Grants	3	7,374		7,374	4,644
Charitable Activities	4	25,509		25,509	18,246
Other Trading Activities	5	38,617		38,617	25,672
Other Income				-	-
Investment	6	104	934	1,038	225
Total Income		<u>71,604</u>	<u>934</u>	<u>72,538</u>	<u>48,787</u>
Expenditure on:					
Raising Funds	7	11,585		11,585	10,208
Charitable Activities	8	65,478		65,478	32,699
Total Expenditure		<u>77,063</u>	<u>-</u>	<u>77,063</u>	<u>42,907</u>
Net Income / (expenditure) and net movement in funds:		<u>- 5,459</u>	<u>934</u>	<u>- 4,525</u>	<u>5,880</u>
Reconciliation of Funds:					
Total funds brought forward:		135,192	60,548	195,740	195,741
Total Funds Carried Forward		<u>129,733</u>	<u>61,482</u>	<u>191,215</u>	<u>195,741</u>

TONBRIDGE DISTRICT SCOUT COUNCIL

BALANCE SHEET - AS AT 31 DECEMBER 2023

	Note	£	2023 £	£	2022 £
Fixed Assets					
Tangible Assets	12		70,123		70,155
Current Assets					
Stock	13	9,272		10,457	
Debtors and Prepayments	14	3,223		18,618	
Cash at Bank & In Hand		<u>110,472</u>		<u>106,779</u>	
			122,967		135,854
Current Liabilities					
Creditors : Amouns falling due within one year	15	<u>(1,875)</u>		<u>(10,268)</u>	
Net Current Assets			<u><u>191,215</u></u>		<u><u>195,741</u></u>
The Funds of the Charity					
Unrestricted Funds			130,863		135,193
Restricted Funds			60,352		60,548
			<u><u>191,215</u></u>		<u><u>195,741</u></u>

Approved by the Board of Trustees on 5th Jun 2024 signed on its behalf by:



Phillip Jesson
District Chair

1 STATUS

Tonbridge District Scout Council is incorporated by Royal Charter and is a registered charity, number 303461. The principal office is 25 Framley Road, Tonbridge, TN10 4HS.

2 ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are:

2.1 Basis of Preparation

The financial statements have been prepared in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (Effective 1 January 2019) - (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Charities Act 2011.

Tonbridge District Scout Council meets the definition of a public entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

There are no material uncertainties about the charity's ability to continue, and so the going concern basis of accounting has been adopted.

The financial statements are presented in pounds sterling and rounded to the nearest pound.

2.2 Income

Income from donations and grants is recognised when the charity is entitled to the funds, the receipt is probable and the amount can be measured reliably. For donations, this is usually on receipt. For grants, this is usually when a formal offer is made in writing, unless the grant contains certain terms and conditions outside of the charity's control, which must be met before the charity is entitled to the funds. Membership income is recognised over the period to which it relates, and the capitation payment to County is deducted. It is recognised as voluntary income as does not relate to receipts for goods and services.

Income from trading activities relates to fundraising income and Scout shop sales and are recognised in the period in which they are earned. Income from rent is recognised over the period to which it relates.

Income from charitable activities comprises income from activities and events and is recognised in the period in which the event occurred. Income received in advance for future dates is deferred.

Investment income is recognised when receivable. The charity is not VAT registered.

2.3 Expenditure

Expenditure is recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be estimated reliably.

Expenditure has been classified under headings that aggregate all costs related to the category and includes irrecoverable VAT.

Direct costs are those costs which are directly attributable to the charity's activities. Support costs are those costs relating to functions which assist the work of the charity but do not directly relate to its activity.

2.4 Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds are funds set aside by the trustees for specific purposes.

Restricted funds can only be used for the particular purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular purposes.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates, calculated to write off the cost less estimated realisable value of each asset over expected useful life, as follows:

Freehold land	Not depreciated
Freehold property	2% straight line
Equipment	25% net book value

2.6 Stock

Stock is valued at lower of cost and estimated net realisable value

2.7 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as short-term basic financial instruments. Short-term basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

3 DONATIONS AND GRANTS

	2023	2022
	£	£
Membership subscriptions		
Capitation income	34,177	
Less payable to County	<u>(32,334)</u>	
Donations and Grants	5,531	3,594
	<u>7,374</u>	<u>4,644</u>

4 INCOME FROM CHARITABLE ACTIVITIES

	2023	2022
	£	£
Explorer Units	14,227	12,376
Duke of Edinburgh	1,154	510
Online Scout Manager	552	700
Hire of Weir View Hall	9,576	4,660
	<u>25,509</u>	<u>18,246</u>

5 INCOME FROM OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Fundraising events	16,377	999
Other Income	1,618	272
Scout shop sales	12,869	12,230
Rental income from Weir View Hall	7,753	12,171
	<u>38,617</u>	<u>25,672</u>

6 INCOME FROM INVESTMENTS

During the year income of £1,037.68 was received

7 EXPENDITURE ON RAISING FUNDS

	2023	2022
	£	£
Fundraising costs	1,482	700
Scout shop cost of sales	10,104	9,508
	<u>11,586</u>	<u>10,208</u>

8 EXPENDITURE ON CHARITABLE ACTIVITIES

	2023	2022
	£	£
Direct costs	45,562	18,670
Support costs	19,916	14,029
	<u>65,478</u>	<u>32,699</u>

9 DIRECT COSTS

	2023	2022
	£	£
Explorer Units	44,738	16,095
Online Scout Manager	824	968
Events		1,570
Grants and donations		37
	<u>45,562</u>	<u>18,670</u>

10 SUPPORT COSTS

	2023	2022
	£	£
Hire of accomodation	-	411
Insurance	3,148	3,006
Light and heat	4,637	2,851
Repairs and maintenance	8,080	4,245
Other costs	2,919	2,378
Depreciation	1,132	1,162
<i>Governance costs:</i>		-
Accountancy and independent examination	0	24
	<u>19,916</u>	<u>14,029</u>

11 RELATED PARTY TRANSACTIONS

Key management personnel are considered to be the trustees. The charity has no employees. No trustees received any remuneration or benefits during the year. Any expenses reimbursed to trustees were in their capacity as agents of the charity and not in capacity of trustees.

There are no related party transactions to disclose.

12 TANGIBLE FIXED ASSETS

	Freehold Property £	Cart Wood Land £	Equipment £	Total £
Cost				
At 1 January 2023	9,761	62,000	29,197	100,958
Additions				
Equipment			1,015	1,015
At 31 December 2023	<u>9,761</u>	<u>62,000</u>	<u>30,212</u>	<u>101,973</u>
Depreciation				
At 1 January 2023	4,505	-	26,298	30,803
Charge for the year	195		852	1,047
At 31 December 2023	<u>4,700</u>	<u>-</u>	<u>27,150</u>	<u>31,850</u>
Net book value				
At 31 December 2023	<u>5,061</u>	<u>62,000</u>	<u>3,062</u>	<u>70,123</u>
At 31 December 2022	<u>5,451</u>	<u>62,000</u>	<u>3,866</u>	<u>71,317</u>

13 STOCK

	2023 £	2022 £
Shop account	9,272	10,457
	<u>9,272</u>	<u>10,457</u>

14 DEBTORS

	2023 £	2022 £
Prepayments	243	17,701
Other debtors	2,980	917
	<u>3,223</u>	<u>18,618</u>

15 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Accruals and deferred income	1,665	9,494
Other Creditors	210	774
	<u>1,875</u>	<u>10,268</u>

TONBRIDGE DISTRICT SCOUT COUNCIL

England & Wales - Charity number 303461

Accounts



Charity number: 303461

TONBRIDGE DISTRICT SCOUTS

**DISTRICT EXECUTIVE COMMITTEES' REPORT AND UNAUDITED FINANCIAL
STATEMENTS**

FOR THE YEAR ENDED

31 DECEMBER 2022

TONBRIDGE DISTRICT SCOUT COUNCIL

CONTENTS

	<i>Page (s)</i>
Reference and Administrative Information	3
District Executive Committees' Report	4-8
Independent Examiner's Report	9
Statement of Financial Activities	10
Balance Sheet	11
Notes to the Financial Statements	12-15

TONBRIDGE DISTRICT SCOUT COUNCIL

REFERENCE AND ADMINISTRATIVE INFORMATION

District Executive Committee

Phillip Jesson
Martin Thomson
Vacant
Gareth Williams
Tom Chivers
Sheila Cole
Sue Yeomans
Amy Childs

District Chair
District Commissioner
District Secretary
District Treasurer

Youth Commissioner

Co-opted Committee Members

Bev Atkins
Alison Rudd

Registered Charity Number

303461

Scout Association Registration Number

12721

Principal Office

25 Framley Road
Tonbridge
TN10 4HS

Principal Bankers

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling, Kent

The District Executive Committee present their report and the unaudited financial statements of the Tonbridge and District Scout Council for the year ended 31 December 2022. The information on page 1 forms part of this report.

The District Executive Committee confirm that the report and financial statements of the charity comply with the current statutory requirements, the requirements of the governing document, and the provisions of the "Accounting and Reporting by Charities : Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019 (Charities SORP (FRS 102))).

Structure, Governance and Management

The Tonbridge and District Scout Council's governing documents are those of the Scout Association. The Scout Association is incorporated by Royal Charter and is governed by the Scout Association's Policy, Organisation and Rules. Tonbridge & District Scout Council registered as a charity on 17 September 1963.

New District Executive members are recruited through the District website and through the wider scout network. Proposed members are then appointed at the following District AGM

Objectives and Activities

The objective of the charity is to promote the development of young people in achieving their full physical, intellectual, social and spiritual potentials, as individuals, as responsible citizens and as members of their local, national and international communities.

In setting the objectives and activities the District Executive Committee have had due regard to the guidance issued by the Charity Commission on public benefit when reviewing the charity's objectives and planning for future.

Activities

In order to achieve these aims, the District provides both support intellectually and financially, to facilitate Scouting throughout the 9 groups and 6 Explorer Units around the Tonbridge District. The Charity also coordinates District, County and Nationwide events for the benefit of members.

Achievements and Performance

Another year has come and gone and the Covid pandemic is slowly beginning to be a thing of the past. Despite the restrictions being lifted the early part of 2022 still saw it fair share of cancelled events and Zoom sessions to the frustrations of many.

Our member numbers remained stable this year despite losing another section during the latter part of the year. Numbers are still however well below pre-pandemic levels which we hope to improve on going forward. January 2022 saw the successful launch of the new Beaver section and reopening of the 7th Tonbridge Scout Group in Leigh.

We are pleased to announce that Tim O'Brine and Colin Cope have taken up the role of Group Scout Leader and the 2nd and 8th Tonbridge Scouts and Alaric Turner taken up the Acting Group Scout Leader Role at the 11th Tonbridge.

Activities

Unfortunately our flagship Operation Founder event again had to be cancelled in 2022 due to issues finding land owners willing to allow the use of their land so soon after Covid. We are really pleased that the 2023 event not only took place but was really well attended with 46 teams from both Scouting and Guiding tackling the Hadlow countryside.

Our annual St Georges Day parade took place at Tonbridge Castle after a two year break, members of both Scouting and Guiding marched up the High Street and onto the Castle lawn led by the 17th Tonbridge Scout and Guide Band, where we joined our invited guests and the general public for a short youth led service and presentations. As with previous years a collection took place which raised over £500 for Hospice in the Weald.

The summer saw the return of large scale camping, several groups joined the county and numerous international Scouts at the Kent International Jamboree based at the Detling show ground. With thousands of participants on site this was by far the biggest camp many of our Scouts and Explorers had experienced. Groups took the opportunities to try many new activities, meet new people and make lifetime friends.

Another series of events that had been limited through the pandemic was the many remembrance parades that usually take place across the District, 2022 brought the return to parades and services in Tonbridge and the surrounding villages. Members from all sections across the District had the opportunity to join with the local community to remember those lost in conflict over the years.

The popular District Sports evening welcomed Cubs, Scouts and Explorers along to the Angel Centre in Tonbridge for a few hours of fun and heart racing exercise in aid of Children in Need, participants had the opportunity to take part in a number of activities including Bouncy Castles, trampolining, football, badminton and more .

Scout Shop

Our District Scout Shop, managed by the dedicated Bev Atkins and supported by Kathy Mahoney, has been a valuable retail outlet to the local Scouting and Guiding community. We are delighted to welcome Emma Sutton to the team who has taken on the role as the shop treasurer.

Sales within the Shop are going well and despite providing uniforms at a much reduced price, we are

still able to return a healthy profit into the District funds, this small profit contributes to maintaining a low District capitation payment.

A notable improvement this year has been the recent addition of the SumUp card payment machine, which has despite a few early doubts and the addition of card processing fees it has been well used and is fast becoming the preferred payment option for shoppers.

Cart Wood

Cart Wood continues to thrive as a cherished location, with numerous groups within the District regularly making use of the land for camping, Tomahawk throwing, laser tag, activities days and section evenings. The wise decision to purchase it back in 2018 is consistently reinforced, as the dedicated team led by Stuart Sharp consistently undertakes projects throughout the year to maintain and enhance the facility for the benefit of the entire District.

Although unfortunate storm damage resulted in the loss of a few trees, they have recently been repurposed to create a new shelter building area. This exciting addition will soon be accessible to all groups, further enhancing the site's appeal.

With thanks to the generosity of the District SAS a new permanent flag pole has taken pride of place on the main clearing of the wood.

In parallel with these undertakings, ongoing efforts are being made to enhance the area. Tree planting initiatives continue, aiming to better structure the area of the site. The team remains dedicated to maintaining the tracks for easy access, regular mowing and grass seeding of the clearings take place to maintain its appearance.

Duke of Edinburgh Award & Young Leaders

In 2022, our annual DofE expeditions for both the Bronze and Silver Award teams took place in May and July. All participants successfully completed their expeditions, marking a significant achievement for each team member. Throughout the year, the teams attended a series of training sessions aimed at preparing them for the final challenges they would face during their expeditions.

The training sessions covered a wide range of essential skills, with a particular focus on navigation. Participants received comprehensive instruction on map reading, compass use, and route planning. These sessions allowed them to develop a solid understanding of how to navigate effectively and safely through unfamiliar terrain. In addition to navigation, the teams also received training in various other crucial aspects of expedition planning, such as menu preparation, first aid, expedition hygiene, and safety.

As part of the volunteering section of the DofE award many of the participants opt to volunteer as young leaders within Scouting which is a huge benefit to the sections that they support, in many cases the participants continue to assist once they complete the award. To support the participants we continue to provide additional separate Young Leader training locally within Tonbridge.

World Scout Jamboree

The journey continues for our successful 6 who are only a few weeks away from attending the World Scout Jamboree in Korea. Throughout the year the 6 have attended many pre-camp and training events along with running a number of successful fundraising events including Barn Dances, Quizzes, Tomahawk Throwing stands, local fetes and more.

The participants have been out within the District running several International based evenings for the

Financial Review

The accounts show a surplus for the year to 31 December 2022 of £5,880 (2021: surplus of £1,406). Income in the year was £48,787 (2021 : £29,863) and expenditure in year was £42,907 (2021 : £28,458). Income and expenditure has increased as activities and events return to normal following the Covid-19 pandemic.

Reserves

The Executive Committee aim to hold reserves of £10,000 which represent two years of core costs of circa £5,000 per annum. At the balance sheet date, free unrestricted reserves (defined as unrestricted funds excluding tangible fixed assets and designated funds) amounted to £41,002 (2021 : £41,558).

The charity had designated funds at the year end of £13,957 (2021 : £15,474) and this represents the bank and cash balances held by Explorer Units. The District has overall responsibility for the finance of the Explorer Scout Units, however, the District Executive Committee are not involved in the day to day running of the Units and therefore the bank balances are not available for general use by the District.

Going Concern Statement

The trustees of the Tonbridge & District Scout Council are satisfied that the charity is a 'going concern' as at 31 December 2022. Notwithstanding the significant uncertainties that resulted from the COVID-19 pandemic the trustees remain confident that the charity has sufficient finances and a prudent reserves policy that will ensure it can continue to operate.

District Executive Committees' responsibilities

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

Charity Law requires the District Executive Committee to prepare financials statements for each financial year. Under that law the District Executive Committee must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and its surplus or deficit for the period. In preparing these financial statements, the District Executive Committee are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the charities SORP
- make judgements and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is appropriate to presume that the charity will continue in operation

The District Executive Committee are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements

comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the District Executive Committee on 12th June 2023 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'P. Jesson', written over a faint rectangular stamp.

Phillip Jesson
District Chair



Section A

Independent Examiner's Report

Report to the trustees

Charity Name
TONBRIDGE DISTRICT SCOUT COUNCIL

On accounts for the year ended

31 ST December 2022	Charity no (if any)	303461
--------------------------------	----------------------------	--------

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/12/2022.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

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

Independent examiner's statement

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. *Delete [] if not applicable.*

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

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

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

** Please delete the words in the brackets if they do not apply.*

Signed:  **Date:** 12/06/2023

Name: Lisa Macgregor (ACMA)

Relevant professional qualification(s) or body

Member of Chartered Institute of Management Accountants

Address: 4 Shakespeare St, Hove, BN3 5AG

TONBRIDGE DISTRICT SCOUT COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES - FOR THE YEAR ENDING 31 DECEMBER 2022

		2022 Unrestricted Funds £	2022 Restricted Funds £	2022 Total Funds £	2021 Total Funds £
Income from:					
	Note				
Donations and Grants	3	4,644		4,644	1,952
Charitable Activities	4	18,246		18,246	5,996
Other Trading Activities	5	25,672		25,672	20,400
Other Income				-	-
Investment	6	29	196	225	1,515
Total Income		<u>48,591</u>	<u>196</u>	<u>48,787</u>	<u>29,863</u>
Expenditure on:					
Raising Funds	7	10,208		10,208	9,043
Charitable Activities	8	32,699		32,699	19,415
Total Expenditure		<u>42,907</u>	<u>-</u>	<u>42,907</u>	<u>28,458</u>
Net Income / (expenditure) and net movement in funds:		<u>5,684</u>	<u>196</u>	<u>5,880</u>	<u>1,406</u>
Reconciliation of Funds:					
Total funds brought forward:		129,509	60,352	189,861	189,861
Total Funds Carried Forward		<u>135,193</u>	<u>60,548</u>	<u>195,741</u>	<u>189,861</u>

TONBRIDGE DISTRICT SCOUT COUNCIL

BALANCE SHEET - AS AT 31 DECEMBER 2022

	Note	£	2022 £	£	2021 £
Fixed Assets					
Tangible Assets	12		70,155		71,317
Current Assets					
Stock	13	10,457		9,851	
Debtors and Prepayments	14	18,618		1,699	
Cash at Bank & In Hand		<u>106,779</u>		<u>108,837</u>	
			135,854		120,387
Current Liabilities					
Creditors : Amouns falling due within one year	15	<u>(10,268)</u>		<u>(1,843)</u>	
Net Current Assets			<u>195,741</u>		<u>189,861</u>
The Funds of the Charity					
Unrestricted Funds			135,193		129,509
Restricted Funds			60,548		60,352
			<u>195,741</u>		<u>189,861</u>
			-		-

Approved by the Board of Trustees on 12th June 2023, signed on its behalf by:



Phillip Jesson
District Chair

1 STATUS

Tonbridge District Scout Council is incorporated by Royal Charter and is a registered charity, number 303461. The principal office is 25 Framley Road, Tonbridge, TN10 4HS.

2 ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are:

2.1 Basis of Preparation

The financial statements have been prepared in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (Effective 1 January 2019) - (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Charities Act 2011.

Tonbridge District Scout Council meets the definition of a public entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

There are no material uncertainties about the charity's ability to continue, and so the going concern basis of accounting has been adopted.

The financial statements are presented in pounds sterling and rounded to the nearest pound.

2.2 Income

Income from donations and grants is recognised when the charity is entitled to the funds, the receipt is probable and the amount can be measured reliably. For donations, this is usually on receipt. For grants, this is usually when a formal offer is made in writing, unless the grant contains certain terms and conditions outside of the charity's control, which must be met before the charity is entitled to the funds. Membership income is recognised over the period to which it relates, and the capitation payment to County is deducted. It is recognised as voluntary income as does not relate to receipts for goods and services.

Income from trading activities relates to fundraising income and Scout shop sales and are recognised in the period in which they are earned. Income from rent is recognised over the period to which it relates.

Income from charitable activities comprises income from activities and events and is recognised in the period in which the event occurred. Income received in advance for future dates is deferred.

Investment income is recognised when receivable. The charity is not VAT registered.

2.3 Expenditure

Expenditure is recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be estimated reliably.

Expenditure has been classified under headings that aggregate all costs related to the category and includes irrecoverable VAT.

Direct costs are those costs which are directly attributable to the charity's activities. Support costs are those costs relating to functions which assist the work of the charity but do not directly relate to its activity.

2.4 Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds are funds set aside by the trustees for specific purposes.

Restricted funds can only be used for the particular purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular purposes.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates, calculated to write off the cost less estimated realisable value of each asset over expected useful life, as follows:

Freehold land	Not depreciated
Freehold property	2% straight line
Equipment	25% net book value

2.6 Stock

Stock is valued at lower of cost and estimated net realisable value

2.7 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as short-term basic financial instruments. Short-term basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

3 DONATIONS AND GRANTS

	2022	2021
	£	£
Membership subscriptions		
Capitation income	33,912	
Less payable to County	<u>(30,318)</u>	1,952
Donations and Grants	1,050	-
	<u>4,644</u>	<u>1,952</u>

4 INCOME FROM CHARITABLE ACTIVITIES

	2022	2021
	£	£
Explorer Units	12,376	378
Duke of Edinburgh	510	244
Online Scout Manager	700	3,319
Hire of Weir View Hall	4,660	2,055
	<u>18,246</u>	<u>5,996</u>

5 INCOME FROM OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Fundraising events	999	953
Other Income	272	
Scout shop sales	12,230	9,165
Rental income from Weir View Hall	12,171	10,282
	<u>25,672</u>	<u>20,400</u>

6 INCOME FROM INVESTMENTS

During the year income of £225 was received

7 EXPENDITURE ON RAISING FUNDS

	2022	2021
	£	£
Fundraising costs	700	1,306
Scout shop cost of sales	9,508	7,737
	<u>10,208</u>	<u>9,043</u>

8 EXPENDITURE ON CHARITABLE ACTIVITIES

		2022	2021
		£	£
Direct costs	Note 9	18,670	5,282
Support costs	Note 10	14,029	14,133
		<u>32,699</u>	<u>19,415</u>

9 DIRECT COSTS

	2022	2021
	£	£
Explorer Units	16,095	1,799
Online Scout Manager	968	3,483
Events	1,570	-
Grants and donations	37	-
	<u>18,670</u>	<u>5,282</u>

10 SUPPORT COSTS

	2022	2021
	£	£
Hire of accommodation	411	487
Insurance	3,006	2,780
Light and heat	2,851	2,568
Repairs and maintenance	4,245	3,722
Other costs	2,378	2,941
Depreciation	1,162	1,485
<i>Governance costs:</i>		-
Accountancy and independent examination	- 24	150
	<u>14,029</u>	<u>14,133</u>

11 RELATED PARTY TRANSACTIONS

Key management personnel are considered to be the trustees. The charity has no employees. No trustees received any remuneration or benefits during the year. Any expenses reimbursed to trustees were in their capacity as agents of the charity and not in capacity of trustees.

There are no related party transactions to disclose.

12 TANGIBLE FIXED ASSETS

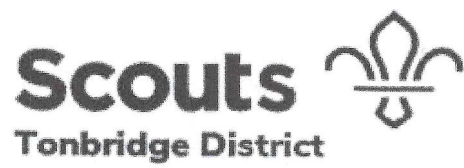
	Freehold Property £	Cart Wood Land £	Equipment £	Total £
Cost				
At 1 January 2022	9,761	62,000	29,197	100,958
At 31 December 2022	<u>9,761</u>	<u>62,000</u>	<u>29,197</u>	<u>100,958</u>
Depreciation				
At 1 January 2022	4,310	-	25,331	29,641
Charge for the year	195		967	1,162
At 31 December 2022	<u>4,505</u>	<u>-</u>	<u>26,298</u>	<u>30,803</u>
Net book value				
At 31 December 2022	<u>5,256</u>	<u>62,000</u>	<u>2,899</u>	<u>70,155</u>
At 31 December 2021	<u>5,451</u>	<u>62,000</u>	<u>3,866</u>	<u>71,317</u>
13 STOCK		2022		2021
		£		£
Shop account		10,457		9,851
		<u>10,457</u>		<u>9,851</u>
14 DEBTORS		2022		2021
		£		£
Prepayments		17,701		862
Other debtors		917		837
		<u>18,618</u>		<u>1,699</u>
15 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2022		2021
		£		£
Accruals and deferred income		9,494		1,092
Other Creditors		774		751
		<u>10,268</u>		<u>1,843</u>

Deferred income in 2022 relates to income received in advance for the World Scout Jamboree in 2023.

TONBRIDGE DISTRICT SCOUT COUNCIL

England & Wales - Charity number 303461

Accounts



Charity number: 303461

TONBRIDGE DISTRICT SCOUTS

**DISTRICT EXECUTIVE COMMITTEES' REPORT AND UNAUDITED
FINANCIAL STATEMENTS**

FOR THE YEAR ENDED

31 DECEMBER 2021

TONBRIDGE DISTRICT SCOUT COUNCIL

CONTENTS

	<i>Page (s)</i>
Reference and Administrative Information	3
District Executive Committees' Report	4
Independent Examiner's Report	8
Statement of Financial Activities	9
Balance Sheet	10
Notes to the Financial Statements	11

TONBRIDGE DISTRICT SCOUT COUNCIL

REFERENCE AND ADMINISTRATIVE INFORMATION

District Executive Committee

Phillip Jesson
Martin Thomson
Katie Pulley
Gareth Williams
Tom Chivers
Sheila Cole
Sue Yeomans
Amy Childs

District Chair
District Commissioner
District Secretary
District Treasurer

Youth Commissioner

Co-opted Committee Members

Bev Atkins

Registered Charity Number

303461

Scout Association Registration Number

12721

Principal Office

25 Framley Road
Tonbridge
TN10 4HS

Principal Bankers

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling, Kent

TONBRIDGE DISTRICT SCOUT COUNCIL

BALANCE SHEET - AS AT 31 DECEMBER 2021

The District Executive Committee present their report and the unaudited financial statements of the Tonbridge and District Scout Council for the year ended 31 December 2021. The information on page 1 forms part of this report.

The District Executive Committee confirm that the report and financial statements of the charity comply with the current statutory requirements, the requirements of the governing document, and the provisions of the "Accounting and Reporting by Charities : Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019 (Charities SORP (FRS 102))).

Structure, Governance and Management

The Tonbridge and District Scout Council's governing documents are those of the Scout Association. The Scout Association is incorporated by Royal Charter and is governed by the Scout Association's Policy, Organisation and Rules. Tonbridge & District Scout Council registered as a charity on 17 September 1963.

New District Executive members are recruited through the District website and through the wider scout network. Proposed members are then appointed at the following District AGM

Objectives and Activities

The objective of the charity is to promote the development of young people in achieving their full physical, intellectual, social and spiritual potentials, as individuals, as responsible citizens and as members of their local, national and international communities.

In setting the objectives and activities the District Executive Committee have had due regard to the guidance issued by the Charity Commission on public benefit when reviewing the charity's objectives and planning for future.

Activities

In order to achieve these aims, the District provides both support intellectually and financially, to facilitate Scouting throughout the 9 groups and 6 Explorer Units around the Tonbridge District. The Charity also coordinates District, County and Nationwide events for the benefit of members.

Achievements and Performance

The Pandemic Continues...

The start of 2021 was a difficult year for Scouting within Tonbridge, lockdowns returned, and we again moved to Online Scouting for the first portion of the year. Our leaders rallied around and continued to provide a programme for the young people however welcomed by many we still continued to see a drop in members throughout the first half of the year.

As a District we recovered the membership to 914 which was a small drop to the previous year. Where town groups thrived, we saw a major impact to the smaller village groups and ultimately the loss of the 9th Tonbridge (Capel) group and some Sections.

The volunteer landscape changed, and we saw a number of long-standing leaders step down due to family and key worker commitments and a new wave of leaders and helpers emerged, whilst they found their feet, we saw an impact to the numbers being accepted into sections and waiting lists again grew.

The majority of our District wide events including Operation Founder, St George's Parade and District Sports evening again were cancelled due to lockdowns, social distancing or concerns around local Covid spikes.

As lockdowns eased and the Scouting status 'Traffic Lights' changed from the restrictive red, through amber, yellow and finally green we saw sections and Groups begin to open up and the new cautious but enthusiastic normal emerged, active outdoor Scouting programmes were embraced bring relief to many.

Cart Wood

With the move to outdoor Scouting being the only face-to-face option for a period of time, we found the use of Cart Wood rocket see the majority of sections running evening, day and weekend events proving again what a great asset the purchase in 2018 was.

A tremendous amount of time has been invested into the upkeep and growth of the wood with over 2000 trees being planted, the addition of a wooden fort, increases in activities including Tomahawk throwing, Foot Golf and Cornhole...

We've had several Beaver colonies up to the wood to complete their 'Indian Braves' training throughout 2021 and beyond including Tomahawk throwing, 'True or Poo' trails, cooking and games! The leader & SAS Tomahawk days proved to be successful, and the sessions enabled a new wave of Tomahawk instructors join the team.

Duke of Edinburgh & Young Leaders

June & July saw our Bronze and Silver D of E teams get back to the footpaths & tents to successfully complete their awards. As with the previous year Cart Wood became the base for their practice hikes in preparation for their assessed expeditions in the Ashdown Forest.

With many of our DofE participants completing their Volunteering Section within Scouting and increasing numbers of 14-18yr olds helping with sections we had the return of our locally run Young Leader training scheme.

Jamboree Selection

After a mixed year of highs and lows it was great to end with a real positive and the opportunity to select our 6 lucky individuals to represent Tonbridge Scouts and the next world Scout Jamboree being held in South Korea in 2023.

The format this year swapped from a well-spaced weekend event into a long crammed packed day which worked surprising well! Activities started at Cart Wood followed by a trip to the Hop Farm for some escape room action and a finishing finally back at the District HQ in Tonbridge for more exercises and the wrap up.

The selection itself was as difficult as always, with everyone giving 110%! every candidate and their groups should be really proud of the young people and what they have achieved.

Financial Review

The accounts show a surplus for the year to 31 December 2021 of £1,406 (2020: surplus of £245). Income in the year was £29,863 (2020 : £31,513) and expenditure in year was £28,458 (2020 : £31,268). Income and expenditure has remained consistent with the prior year as activities continued to be affected and restricted by the COVID-19 pandemic.

Reserves

The Executive Committee aim to hold reserves of £10,000 which represent two years of core costs of circa £5,000 per annum. At the balance sheet date, free unrestricted reserves (defined as unrestricted funds excluding tangible fixed assets and designated funds) amounted to £41,558 (2020 : £40,061).

The charity had designated funds at the year end of £15,474 (2020 : £15,241) and this represents the bank and cash balances held by Explorer Units. The District has overall responsibility for the finance of the Explorer Scout Units, however, the District Executive Committee are not involved in the day to day running of the Units and therefore the bank balances are not available for general use by the District.

Going Concern Statement

The trustees of the Tonbridge & District Scout Council are satisfied that the charity is a 'going concern' as at 31 December 2021. Notwithstanding the significant uncertainties that resulted from the COVID-19 pandemic the trustees remain confident that the charity has sufficient finance and a prudent reserves policy that will ensure it can continue to

The trustees will however continue to adopt a prudent approach to the ongoing challenges faced to ensure that the spending of excess reserves is rigorously controlled to main the Districts objectives for Scouting.

District Executive Committees' responsibilities

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

Charity Law requires the District Executive Committee to prepare financials statements for each financial year. Under that law the District Executive Committee must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and its surplus or deficit for the period. In preparing these financial statements, the District Executive Committee are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the charities SORP
- make judgements and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is appropriate to presume that the charity will continue in operation

The District Executive Committee are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the District Executive Committee on **6TH OCTOBER 2022** and signed on its behalf by:



Phillip Jesson
Chair



**Report to the trustees/
members of**

TONBRIDGE DISTRICT SCOUT COUNCIL

**On accounts for the year
ended**

31st December 2021

**Charity no
(if any)**

303461

Set out on pages

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/12/2021.

**Responsibilities and
basis of report**

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent
examiner's statement**

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

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

Signed:

Lisa Macgregor

Date:

30th Sept 2022

Name:

Lisa Macgregor (ACMA)

**Relevant professional
qualification(s) or body
(if any):**

Member of Chartered Institute of Management Accountants

Address:

4 Shakespeare St

Hove

BN3 5AG

TONBRIDGE DISTRICT SCOUT COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES - FOR THE YEAR ENDING 31 DECEMBER 2021

	Note	2021 Unrestricted Funds £	2021 Restricted Funds £	2021 Total Funds £	2020 Total Funds £
Income from:					
Donations and Grants	3	1,952		1,952	12,910
Charitable Activities	4	5,996		5,996	3,830
Other Trading Activities	5	20,400		20,400	14,667
Other Income				-	61
Investment	6	1,510	5	1,515	45
Total Income		29,858	5	29,863	31,513
Expenditure on:					
Raising Funds	7	9,043		9,043	6,556
Charitable Activities	8	19,415		19,415	24,712
Total Expenditure		28,458	-	28,458	31,268
Net Income / (expenditure) and net movement in funds:		1,400	5	1,406	245
Reconciliation of Funds:					
Total funds brought forward:		128,103	60,352	188,455	188,455
As Originally Stated					170,397
Prior Period Restatement					17,813
As Restated					188,210
Total Funds Carried Forward		129,503	60,357	189,861	188,455

TONBRIDGE DISTRICT SCOUT COUNCIL

BALANCE SHEET - AS AT 31 DECEMBER 2021

	Note	2021		2020	
		£	£	£	£
Fixed Assets					
Tangible Assets	12		71,317		72,801
Current Assets					
Stock	13	9,851		11,094	
Debtors and Prepayments	14	1,699		9,230	
Cash at Bank & In Hand		<u>108,837</u>		<u>103,810</u>	
			120,387		124,134
Current Liabilities					
Creditors : Amouns falling due within one year	15	<u>(1,843)</u>		<u>(8,480)</u>	
Net Current Assets			<u>189,861</u>		<u>188,455</u>
The Funds of the Charity					
Unrestricted Funds	16		129,509		128,103
Restricted Funds			60,352		60,352
			<u>189,861</u>		<u>188,455</u>

Approved by the Board of Trustees on 6th October 2022 signed on its behalf by:



Phillip Jesson
Trustee

1 STATUS

Tonbridge District Scout Council is incorporated by Royal Charter and is a registered charity, number 303461. The principal office is 25 Framley Road, Tonbridge, TN10 4HS.

2 ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are:

2.1 Basis of Preparation

The financial statements have been prepared in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (Effective 1 January 2019) - (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Charities Act 2011.

Tonbridge District Scout Council meets the definition of a public entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

There are no material uncertainties about the charity's ability to continue, and so the going concern basis of accounting has been adopted.

The financial statements are presented in pounds sterling and rounded to the nearest pound.

2.2 Income

Income from donations and grants is recognised when the charity is entitled to the funds, the receipt is probable and the amount can be measured reliably. For donations, this is usually on receipt. For grants, this is usually when a formal offer is made in writing, unless the grant contains certain terms and conditions outside of the charity's control, which must be met before the charity is entitled to the funds. Membership income is recognised over the period to which it relates, and the capitation payment to County is deducted. It is recognised as voluntary income as does not relate to receipts for goods and services.

Income from trading activities relates to fundraising income and Scout shop sales and are recognised in the period in which they are earned. Income from rent is recognised over the period to which it relates.

Income from charitable activities comprises income from activities and events and is recognised in the period in which the event occurred. Income received in advance for future dates is deferred.

Investment income is recognised when receivable. The charity is not VAT registered.

2.3 Expenditure

Expenditure is recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be estimated reliably.

Expenditure has been classified under headings that aggregate all costs related to the category and includes irrecoverable VAT.

Direct costs are those costs which are directly attributable to the charity's activities. Support costs are those costs relating to functions which assist the work of the charity but do not directly relate to its activity.

2.4 Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds are funds set aside by the trustees for specific purposes.

Restricted funds can only be used for the particular purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular purposes.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates, calculated to write off the cost less estimated realisable value of each asset over expected useful life, as follows:

Freehold land	Not depreciated
Freehold property	2% straight line
Equipment	25% net book value

2.6 Stock

Stock is valued at lower of cost and estimated net realisable value

2.7 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as short-term basic financial instruments. Short-term basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

3 DONATIONS AND GRANTS

	2021	2020
	£	£
Membership subscriptions		
Capitation income	31,004	
Less payable to County	<u>(29,052)</u>	
	1,952	2,622
Other subscriptions from Active Support and Explorer Units		(1,069)
Donations and grants	-	11,357
	<u>1,952</u>	<u>12,910</u>

4 INCOME FROM CHARITABLE ACTIVITIES

	2021	2020
	£	£
Explorer Units	378	1,517
Duke of Edinburgh	244	913
Beaver & Cub outings	-	-
Active Support	-	-
Operation Founder		120
Online Scout Manager	3,319	560
Hire of Weir View Hall	2,055	720
	<u>5,996</u>	<u>3,830</u>

5 INCOME FROM OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Fundraising events	953	3,275
Scout shop sales	9,165	3,783
Rental income from Weir View Hall	10,282	7,609
	<u>20,400</u>	<u>14,667</u>

TONBRIDGE DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS - FOR THE YEAR ENDED 31 DECEMBER 2021

6 INCOME FROM INVESTMENTS

During the year income of £15 was received

7 EXPENDITURE ON RAISING FUNDS

	2021	2020
	£	£
Fundraising costs	1,306	3,230
Scout shop cost of sales	7,737	3,326
	<u>9,043</u>	<u>6,556</u>

8 EXPENDITURE ON CHARITABLE ACTIVITIES

	2021	2020
	£	£
Direct costs	5,282	6,173
Support costs	14,133	18,539
	<u>19,415</u>	<u>24,712</u>

9 DIRECT COSTS

	2021	2020
	£	£
Explorer Units	1,799	3,580
World Jamboree 2019		-
Beaver and Cub outings		-
Active Support		-
Opertion Founder		120
Online Scout Manager	3,483	1,548
Training		925
Presentations		-
Grants and donations		-
	<u>5,282</u>	<u>6,173</u>

10 SUPPORT COSTS

	2021	2020
	£	£
Hire of accomodation	487	1,023
Insurance	2,780	2,663
Light and heat	2,568	2,532
Repairs and maintenance	3,722	5,187
Legal and professional	-	660
Other costs	2,941	3,900
Depreciation	1,485	1,914
Governance costs:		
Accountancy and independent examination	150	660
	<u>14,133</u>	<u>18,539</u>

11 RELATED PARTY TRANSACTIONS

Key management personnel are considered to be the trustees. The charity has no employees. No trustees received any remuneration or benefits during the year. Any expenses reimbursed to trustees were in their capacity as agents of the charity and not in capacity of trustees.

There are no related party transactions to disclose.

12 TANGIBLE FIXED ASSETS

	Freehold Property £	Cart Wood Land £	Equipment £	Total £
Cost				
At 1 January 2021	9,761	62,000	29,197	100,958
At 31 December 2021	<u>9,761</u>	<u>62,000</u>	<u>29,197</u>	<u>100,958</u>
Depreciation				
At 1 January 2021	4,115	-	24,042	28,157
Charge for the year	195	-	1,289	1,484
At 31 December 2021	<u>4,310</u>	<u>-</u>	<u>25,331</u>	<u>29,641</u>
Net book value				
At 31 December 2021	<u>5,451</u>	<u>62,000</u>	<u>3,866</u>	<u>71,317</u>
At 31 December 2020	<u>5,646</u>	<u>62,000</u>	<u>5,155</u>	<u>72,801</u>

13 STOCK

	2021 £	2020 £
Shop account	9,851	11,094
	<u>9,851</u>	<u>11,094</u>

14 DEBTORS

	2021 £	2020 £
Prepayments	862	203
Other debtors	837	9,027
	<u>1,699</u>	<u>9,230</u>

15 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Accruals and deferred income	1,092	1,981
Other Creditors	751	6,499
	<u>1,843</u>	<u>8,480</u>

Deferred income in 2021 relates to income received in advance for the Kent International Jamboree in 2022. There was no prior year deferred income.

16 MOVEMENT ON FUNDS

	At 1 Jan 2021	Income	Expenditure	Transfers	At 31 Dec 2021
	£	£	£	£	£
Unrestricted Funds					
General fund	112,862	27,118	24,801	-	115,180
Designated fund	15,241	2,741	3,657	-	14,325
	<u>128,103</u>	<u>29,859</u>	<u>28,458</u>	<u>-</u>	<u>129,504</u>
Restricted Funds					
Rodney Stone Legacy	60,352	5	-	-	60,357
	<u>60,352</u>	<u>5</u>	<u>-</u>	<u>-</u>	<u>60,357</u>
	<u>188,455</u>	<u>29,864</u>	<u>28,458</u>	<u>-</u>	<u>189,861</u>

TONBRIDGE DISTRICT SCOUT COUNCIL

England & Wales - Charity number 303461

Accounts

TONBRIDGE DISTRICT SCOUTS
DISTRICT EXECUTIVE COMMITTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2020

TONBRIDGE & DISTRICT SCOUT COUNCIL

CONTENTS

	<i>Page(s)</i>
Reference and administrative information	1
District Executive Committees' report	2
Independent examiner's report	5
Statement of financial activities (including income and expenditure account)	6
Balance sheet	7
Notes to the financial statements	8

TONBRIDGE & DISTRICT SCOUT COUNCIL

REFERENCE AND ADMINISTRATIVE INFORMATION

District Executive Committee	Phillip Jesson – District Chair Martin Thomson- District Commissioner Katie Pulley - District Secretary Gareth Williams- District Treasurer (appointed 1 January 2021) Nuala Barton (resigned 30 January 2021) Tom Chivers Sheila Cole Sue Yeomans Amy Childs- Youth Commissioner Harry Patient- Youth Commissioner
Co-opted Committee members	Bev Atkins Peter Spink
Registered charity number	303461
Scout Association Registration number	12721
Principal office	25 Framley Road Tonbridge TN10 4HS
Independent examiner	A S Healey FCA CTA DChA Lindeyer Francis Ferguson Limited Chartered Accountants North House 198 High Street Tonbridge Kent TN9 1BE
Principal bankers	NatWest Bank plc 130 High Street Tonbridge Kent TN9 1DE CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling ME19 4TA

TONBRIDGE & DISTRICT SCOUT COUNCIL

DISTRICT EXECUTIVE COMMITTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

The District Executive Committee present their report and the unaudited financial statements of the Tonbridge and District Scout Council for the year ended 31 December 2020. The information on page 1 forms part of this report.

The District Executive Committee confirm that the report and financial statements of the charity comply with the current statutory requirements, the requirements of the governing document, and the provisions of "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019) (Charities SORP (FRS 102)).

Structure, governance and management

The Tonbridge & District Scout Council's governing documents are those of the Scout Association. The Scout Association is incorporated by Royal Charter and is governed by the Scout Association's Policy, Organisation and Rules. Tonbridge & District Scout Council registered as a charity on 17 September 1963.

New District Executive Committee members are recruited through the District website and through the wider scout network. Proposed new members are then appointed at the following District AGM.

Objectives and activities

Objectives

The objective of the charity is to promote the development of young people in achieving their full physical, intellectual, social and spiritual potentials, as individuals, as responsible citizens and as members of their local, national and international communities.

In setting the objectives and activities the District Executive Committee have had due regard to the guidance issued by the Charity Commission on public benefit when reviewing the charity's objectives and planning for the future.

Activities

In order to achieve these aims, the District provides support both intellectually and financially, to facilitate Scouting throughout the 11 groups and 6 Explorer Units around the Tonbridge District. The charity also coordinates District, County and Nationwide events for the benefit of members.

Achievements and performance

Total membership of the District at the end of the year was 938, which represents a significant drop on the previous year. This decrease is largely due to the Covid-19 pandemic which continues to restrict Scouting in many areas today.

The year began with the Chief Scout Silver award presentations in January for the Cub Scout section when a total of 26 Cubs attended the climbing and presentation evening held at the local Clip 'n' Climb centre.

Unfortunately, due to bad weather and severe flooding, our annual Operation Founder & Exploit event at the beginning of March was postponed and then later cancelled due to the introduction of national restrictions.

In March we ran a Leaders' Ball at the Warwick Place Hotel in Tunbridge Wells. Leaders and their partners attended the 3 course meal event followed by some bingo and dancing! Nearly 100 leaders were in attendance for the occasion which was our final event before heading into a national lockdown.

The 'lockdown' moved Scouting into a new setting, Virtual Scouting was introduced into the District with many sections moving their regular weekly meetings online. This was a difficult time for many leaders, youth members and their families but despite the challenges, the leaders across the District stepped up and produced an astonishing number of Zoom (Video Meeting) and standalone resources.

TONBRIDGE & DISTRICT SCOUT COUNCIL

DISTRICT EXECUTIVE COMMITTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

Another event missing from this year's diary was our annual St George's Day parade. This event, usually watched by thousands of people from the local community, had to be put on hold. The District however took to social media to bring people together online to renew their promises. Members from all sections from around the District recorded themselves renewing their promises which was compiled into our promise video.

May brought another locked down event in the form of our first Camp at home event. The District joined with the rest of the County in a MAYhem camp. The brief was simple; camp can be anywhere in your house or garden, in a tent, in a shelter or in a den you've built. It could be anywhere and anything as long as it's safe and was not your bed! Members, siblings and parents took on the challenge and joined in with the many online activities of the weekend.

The summer allowed a break from the lockdown and saw the return to some face-to-face Scouting. This allowed our DofE teams to get out and complete their practice expeditions that they had been planning for months. Unfortunately the intrepid explorers had to return home in the evenings but they still got to show the assessors their navigation, cooking and team skills!

Remembrance services around the District took on a much more personal approach this year, as Groups planned their own acts of remembrance rather than attend the usual larger public services. Many of our groups and the District itself laid wreaths at their location memorial grounds at various times over the weekend.

Cart Wood saw a huge increase in use this year, with outdoor Scouting being promoted after months of being trapped indoors. The Cart Wood management team took on a number of projects over the year including building a purpose built Tomahawk range, introduction of an orienteering course and planting over 800 more trees. Cart Wood was also announced the winner of the Community Woodland of the Year award!

A huge thank you to all Leaders, adult supporters, District Executive Committee and members of Scout Active Support and of course all the parents for their dedication to providing Scouting in what has been an unprecedented year.

Financial review

The accounts show a surplus for the year to 31 December 2020 of £245 (2019: deficit of £6,390). Income in the year was £31,513 (2019: £94,350) and expenditure in the year was £31,268 (2019: £100,740). In the prior year income and expenditure was higher as funds were received and paid for the World Jamboree which took place in that year. There have also been considerably less activities during 2020 due to the result of the COVID-19 pandemic.

Reserves

The Executive Committee aim to hold reserves of £10,000 which represents two years of core costs of circa £5,000 per annum. At the balance sheet date, free unrestricted reserves (defined as unrestricted funds excluding tangible fixed assets and designated funds) amounted to £40,061 (2019: £36,670).

The charity had designated funds at the year end of £15,241 (2019: £16,518) and this represents the bank and cash balances held by Explorer Units. The District has overall responsibility for the finance of the Explorer Scout Units, however the District Executive Committee are not involved in the day to day running of the Units and therefore the bank balances are not available for general use by the District.

At the year end the charity had restricted funds of £60,352 (2019: £60,307) which represents the balance of the Rodney Stone Legacy. This fund is restricted to support scouting in Tonbridge with special emphasis on technology, air activities and training.

Going Concern Statement

The trustees of the Tonbridge & District Scout Council are satisfied that the charity is a 'going concern' as at the 31st December 2020. Notwithstanding the significant uncertainties that have emerged during 2020 the trustees

TONBRIDGE & DISTRICT SCOUT COUNCIL

DISTRICT EXECUTIVE COMMITTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

remain confident that the charity still has sufficient finance and a prudent reserves policy that will enable it to 'see out' the challenges for the foreseeable future.

The Trustees will be taking a cautious approach in these current challenging times to ensure that any spending of excess reserves is rigorously controlled in order to ensure that the District's objectives for Scouting are maintained.

District Executive Committees' responsibilities

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

Charity law requires the District Executive Committee to prepare financial statements for each financial year. Under that law the District Executive Committee must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of its surplus or deficit for the period. In preparing these financial statements, the District Executive Committee are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The District Executive Committee are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the District Executive Committee on 15 March 2022 and signed on its behalf by:

Phillip Jesson
Chair

TONBRIDGE & DISTRICT SCOUT COUNCIL

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020**

I report to the District Executive Committee on my examination of the accounts of the Tonbridge District Scout Council ('the charity') for the year ended 31 December 2020.

Responsibilities and basis of report

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

I report in respect of my examination of your charity's accounts as carried out under section 145 of the 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 Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Act; or
2. the accounts do not accord with those records.

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



A S Healey FCA CTA DChA

Lindeyer Francis Ferguson Limited

Chartered Accountants

North House, 198 High Street

Tonbridge

Kent TN9 1BE

Dated: 21 March 2022

TONBRIDGE DISTRICT SCOUT COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2020

	Note	2020 Unrestricted funds £	2020 Restricted funds £	2020 Total funds £	2019 Total funds £ <i>Restated</i>
Income from:					
Donations and grants	3	12,910	-	12,910	8,918
Charitable activities	4	3,830	-	3,830	57,010
Other trading activities	5	14,667	-	14,667	28,346
Other income		61	-	61	-
Investment	6	-	45	45	76
Total income		31,468	45	31,513	94,350
Expenditure on:					
Raising funds	7	6,556	-	6,556	10,575
Charitable activities	8	24,712	-	24,712	90,165
Total expenditure		31,268	-	31,268	100,740
Net income/(expenditure) and net movement in funds		200	45	245	(6,390)
Reconciliation of funds:					
Total funds brought forward:					
As originally stated		110,090	60,307	170,397	179,921
Prior period restatement	2.8	17,813	-	17,813	14,679
As restated		127,903	60,307	188,210	194,600
Total funds carried forward	16	128,103	60,352	188,455	188,210

TONBRIDGE DISTRICT SCOUT COUNCIL

BALANCE SHEET
AS AT 31 DECEMBER 2020

	Note	£	2020 £	£	2019 £
					<i>Restated</i>
Fixed assets					
Tangible assets	12		72,801		74,715
Current assets					
Stock	13	11,094		10,090	
Debtors and prepayments	14	9,230		6,398	
Cash at bank and in hand		103,810		104,427	
			<u>124,134</u>	<u>120,915</u>	
Current liabilities					
Creditors: amounts falling due within one year	15	(8,480)		(7,420)	
Net current assets			115,654		113,495
Total net assets			<u>188,455</u>		<u>188,210</u>
The funds of the charity	16				
Unrestricted funds			128,103		127,903
Restricted funds			60,352		60,307
			<u>188,455</u>		<u>188,210</u>

Approved by the board of trustees on 15 March 2022 and signed on its behalf by:

Phillip Jesson
Trustee

TONBRIDGE DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

1 STATUS

Tonbridge District Scout Council is incorporated by Royal Charter and is a registered charity, number 303461. The principal office is 25 Framley Road, Tonbridge, TN10 4HS.

2 ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

2.1 Basis of preparation

The financial statements have been prepared in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Tonbridge District Scout Council meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

There are no material uncertainties about the charity's ability to continue, and so the going concern basis of accounting has been adopted.

The financial statements are presented in pounds sterling and rounded to the nearest pound.

2.2 Income

Income from donations and grants is recognised when the charity is entitled to the funds, the receipt is probable and the amount can be measured reliably. For donations, this is usually on receipt. For grants, this is usually when a formal offer is made in writing, unless the grant contains terms and conditions outside of the charity's control which must be met before the charity is entitled to the funds. Membership income is recognised over the period to which it relates, and the capitation payment to County is deducted. It is recognised as voluntary income as does not relate to receipts for goods and services.

Income from trading activities includes fundraising income, scout shop sales and rental income. Fundraising income is recognised in the period it relates Scout shop sales and are recognised in the period in which they are earned. Income from rent is recognised over the period to which it relates.

Income from charitable activities comprises income from activities and events and is recognised in the period in which the event occurred. Income received in advance for future events is deferred.

Investment income is recognised when receivable. The charity is not VAT-registered.

2.3 Expenditure

Expenditure is recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be estimated reliably.

TONBRIDGE DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

2 ACCOUNTING POLICIES continued

2.3 Expenditure continued

Expenditure has been classified under headings that aggregate all costs related to the category and includes irrecoverable VAT.

Direct costs are those costs which are directly attributable to the charity's activities. Support costs are those costs relating to functions which assist the work of the charity but do not directly relate to its activity.

2.4 Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds are funds set aside by the trustees for specific purposes.

Restricted funds can only be used for the particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated realisable value of each asset over its expected useful life, as follows:

Freehold land	Not depreciated
Freehold property	2% straight line
Equipment	25% net book value

2.6 Stock

Stock is valued at the lower of cost and estimated net realisable value.

2.7 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as short-term basic financial instruments. Short-term basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2.8 Prior Period restatement

The accounts of Wier View Hall had previously been excluded from the District accounts, but are under the control of the District and should therefore be included. The effect on the prior period result was to increase income from charitable activities by £2,880, increase income from other trading activities by £13,703 and increase expenditure on raising funds by £13,449. In 2019 general reserves brought forward increased by £14,679.

TONBRIDGE DISTRICT SCOUT COUNCIL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

3 DONATIONS AND GRANTS	2020	2019
	£	£
Membership subscriptions		
Capitation income	38,019	
Less payable to County	(35,397)	
	<u>2,622</u>	1,819
Other subscriptions from Active Support and Explorer Units	(1,069)	6,599
Donations and grants	11,357	500
	<u>12,910</u>	<u>8,918</u>
	<u><u>12,910</u></u>	<u><u>8,918</u></u>
4 INCOME FROM CHARITABLE ACTIVITIES	2020	2019
	£	£
Explorer Units	1,517	21,020
World Jamboree 2019	-	26,464
Duke of Edinburgh	913	3,555
Beaver and Cub outings	-	2,026
Active Support	-	40
Sports Evening	-	636
Operation Founder	120	389
Online Scout Manager	560	-
Hire of Weir View Hall	720	2,880
	<u>3,830</u>	<u>57,010</u>
	<u><u>3,830</u></u>	<u><u>57,010</u></u>
5 INCOME FROM OTHER TRADING ACTIVITIES	2020	2019
	£	£
Fundraising events	3,275	3,147
Scout shop sales	3,783	11,496
Rental income from Weir View Hall	7,609	13,703
	<u>14,667</u>	<u>28,346</u>
	<u><u>14,667</u></u>	<u><u>28,346</u></u>
6 INCOME FROM INVESTMENTS		
In the previous year restricted income of £43 was received.		
7 EXPENDITURE ON RAISING FUNDS	2020	2019
	£	£
Fundraising costs	3,230	1,191
Scout shop cost of sales	3,326	9,384
	<u>6,556</u>	<u>10,575</u>
	<u><u>6,556</u></u>	<u><u>10,575</u></u>

TONBRIDGE DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

8	EXPENDITURE ON CHARITABLE ACTIVITIES	2020 £	2019 £
	Direct costs	6,173	67,549
	Support costs	18,539	22,616
		24,712	90,165
		24,712	90,165

9	DIRECT COSTS	2020 £	2019 £
	Explorer Units	3,580	27,517
	World Jamboree 2019	-	33,768
	Beaver and Cub outings	-	2,434
	Active Support	-	571
	Operation Founder	120	555
	Online Scout Manager	1,548	-
	Training	925	394
	Presentations	-	304
	Grants and donations	-	2,006
		6,173	67,549
		6,173	67,549

The 2019 figures include £10,947 of expenditure from restricted funds.

10	SUPPORT COSTS	2020 £	2019 £
	Hire of accommodation	1,023	2,729
	Insurance	2,663	2,807
	Light and heat	2,532	4,907
	Repairs and maintenance	5,187	4,891
	Printing, postage, stationery and books	-	276
	Annual General Meeting	-	57
	Legal and professional fees	660	-
	Other costs	3,900	4,051
	Depreciation	1,914	2,280
	<i>Governance costs:</i>		
	Accountancy and independent examination	660	618
		18,539	22,616
		18,539	22,616

TONBRIDGE DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

11 RELATED PARTY TRANSACTIONS

Key management personnel are considered to be the trustees. The charity has no employees. No trustees received any remuneration or benefits during the year. Any expenses reimbursed to trustees were in their capacity as agents of the charity and not in capacity of trustees (2019: £nil).

There are no related party transactions to disclose.

12 TANGIBLE FIXED ASSETS

	Freehold property £	Cart Wood Land £	Equipment £	Total £
Cost				
At 1 January 2020	9,761	62,000	29,197	100,958
At 31 December 2020	9,761	62,000	29,197	100,958
Depreciation				
At 1 January 2020	3,920	-	22,323	26,243
Charge for the year	195	-	1,719	1,914
At 31 December 2020	4,115	-	24,042	28,157
Net book value				
At 31 December 2020	5,646	62,000	5,155	72,801
At 31 December 2019	5,841	62,000	6,874	74,715

13 STOCK

	2020 £	2019 £
Shop account	11,094	10,090
	11,094	10,090

14 DEBTORS

	2020 £	2019 £
Prepayments	203	5,698
Other debtors	9,027	700
	9,230	6,398

TONBRIDGE DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

15 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Accruals and deferred income	1,981	7,420
Other Creditors	6,499	-
	<u>8,480</u>	<u>7,420</u>

Deferred income in the previous year amounted to £5,050 and related to income received in advance for the Eurojam event which was due to take place in 2020 but was subsequently cancelled. The monies are due to be refunded and are now shown in other creditors. There is no deferred income at 31 December 2020.

16 MOVEMENT ON FUNDS (current year)

	At 1 Jan 2020 £	Income £	Expenditure £	Transfers	At 31 Dec 2020 £
Unrestricted funds					
General fund	111,385	27,882	(25,938)	(467)	112,862
Designated fund	16,518	3,586	(5,330)	467	15,241
	<u>127,903</u>	<u>31,468</u>	<u>(31,268)</u>	<u>-</u>	<u>128,103</u>
Restricted funds					
Rodney Stone Legacy	60,307	45	-	-	60,352
	<u>60,307</u>	<u>45</u>	<u>-</u>	<u>-</u>	<u>60,352</u>
	<u>188,210</u>	<u>31,513</u>	<u>(31,268)</u>	<u>-</u>	<u>188,455</u>

The restricted fund relates to the Rodney Stone legacy which was received for scouting in Tonbridge with an emphasis on camping, technology, air activities and training.

Designated funds relates to cash and bank balances which are held by Explorer Units and are consolidated within this set of accounts but not under direct control of the District trustees.

TONBRIDGE DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

16 MOVEMENT ON FUNDS continued (prior year)

	At 1 Jan 2019 £	Income £	Expenditure £	Transfers £	At 31 Dec 2019 £
Unrestricted funds					
General fund	107,703	63,283	(61,069)	1,468	111,385
Designated funds	15,719	30,991	(28,724)	(1,468)	16,518
	<u>123,422</u>	<u>94,274</u>	<u>(89,793)</u>	<u>-</u>	<u>127,903</u>
Restricted funds					
Rodney Stone Legacy	71,178	76	(10,947)	-	60,307
	<u>71,178</u>	<u>76</u>	<u>(10,947)</u>	<u>-</u>	<u>60,307</u>
	<u>194,600</u>	<u>94,350</u>	<u>(100,740)</u>	<u>-</u>	<u>188,210</u>

17 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Restricted funds 2020 £	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Fixed assets	-	72,801	72,801	74,715
Current assets	60,352	63,782	124,134	120,915
Creditors due within one year	-	(8,480)	(8,480)	(7,420)
	<u>60,352</u>	<u>128,103</u>	<u>188,455</u>	<u>188,210</u>

In 2019 all restricted funds were in current assets.