

# Trustees' Annual Report

## for the year 2020–21

### Structure, Governance and Management

The Scout District's governing documents are those of the Scout Association. They consist of a Royal Charter, which in turn gives authority to the By-Laws of the Association and the *Policy, Organisation and Rules* of the Scout Association.

The Scout District is a trust established under its rules which are common to all Scouts.

### The District Scout Council

*"The District Scout Council is the electoral body which supports Scouting in the District. It is the body to which the District Executive Committee is accountable."*

Membership of the District Scout Council is open to Commissioners, Scouters, Administrators, Section Assistants, Skills Instructors, Advisers, Network Scouts, Explorer Scouts, Members and Associate Members of the Movement registered in the Scout District and including members of District Scout Active Support Units, all parents of Explorer Scouts, persons elected and re-elected annually by the District Scout Council on the recommendation of the District Commissioner and the District Executive Committee.

The County Commissioner and County Chairman are *ex-officio* members.

### The District Executive Committee

The Trustees are appointed in accordance with the *Policy, Organisation and Rules* of the Scout Association.

*"The District Executive Committee exists to support the District Commissioner in meeting the responsibilities of the appointment and to provide support for Scout Groups, Explorer Scout Units and any District Scout Network in the District."*

The District Executive Committee is responsible for:

- Promoting the development of Scouting in the District and arranging for harmonious co-operation with other organisations;
- The raising of funds and the administration of the District's finances and property, including the Scout Network and Explorer Scout Units;
- Appointing a District Appointments Advisory Committee and an Appointments Chairman and Appointments Secretary;
- Appointing other Sub-Committees and their Chairmen as the Committee may require;
- Supervising the administration of Groups, particularly in relation to finance and the trusteeship of property;
- Attending to District administration including the presentation of an Annual Trustees' Report and Annual Financial Statement to the Annual General Meeting of the District Scout Council.

The District Executive Committee meets formally four times a year and is made up of members elected at the District Annual General Meeting, members nominated by the District Commissioner, *ex-officio* members, and members co-opted by the District Executive Committee. The County Commissioner and County Chairman have a right of attendance

### Charity Trust Statements

- The District is a Trust established under its rules, which are common to all Scout Districts.
- The Charity is governed by a constitution as laid down by the Scout Association.
- The Accounts comply with statutory requirements, the governing document and the Statement of Recommended Practice, Accounting and Reporting by Charities.

- Resources Policy – Retained resources are kept at a level adequate to service the activities of the Charity.
- Investment Policy – It is the policy of the Charity to hold all reserves in deposits to allow for instant access to funds as required.
- Risk Policy – The Trustees regularly review the risks to which the Charity is exposed and have taken appropriate insurance to mitigate these risks.

### **Risks and Internal Control**

The District has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss; these include two authorisations for all payments and comprehensive insurance policies to ensure that insurable risks are covered.

### **Objectives**

The objectives of the District are as a Unit of the Scout Association.

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

### **Method**

Scouting uses a method which is young people, in partnership with adults, enjoying what they are doing, learning by doing, participating in varied and progressive activities, making choices for themselves, taking responsibility for their own actions, working in groups, taking increasing responsibility for others, taking part in activities outdoors, sharing in prayer and worship, and making and living out their promise.

### **Achievements and Performance**

I am happy to report that the District Executive Committee has met its responsibilities as detailed in the *Policy, Organisation and Rules* of the Scout Association during the 2019–20 financial year.

- Scouting in Eastbourne maintained a healthy membership despite the pandemic.
- The District finances are in good order.
- The Appointments Advisory Committee continued to fulfil its remit.
- Sub-committees remained in post.
- Ongoing support to Group Executives continues.
- The Annual Trustees' Report and Annual Financial Statement was completed.

### **Reserve Policy**

The Trustees undertake to hold sufficient resources to continue the various activities organised by the District, should income and fundraising activities fall short. The Executive will review annually the level of resources necessary and the level at which they should be maintained.

### **Future**

The District Executive Committee is aware of the need to continue the District growth and the opportunities Scouting, at all levels, gives to so many young people. With the high levels of young people unable to obtain a place within a Group in the District, it is imperative to continue assisting the District leadership team to recruit adults into Scouting, particularly uniformed Leaders. Bushy Wood is the District's primary resource, continuing to provide a focus for all Groups and Sections in our District. The Executive are aware that the site continues to require continued large-scale investment, both financially and physically, to ensure it is fit for purpose in the future.

### **Approved by the Trustees,**

James L. D. Punchard (signed)  
District Chairman



# Financial Statements

## for the year ending 31st March 2021

### INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF EASTBOURNE DISTRICT SCOUT COUNCIL

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#### **Independent examiner's report to the trustees of Eastbourne District Scout Council**

I report to the charity trustees on my examination of the accounts of Eastbourne District Scout Council (the Trust) for the year ended 31 March 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 Act and in carrying out my examination I have followed all 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



Shaun Muller  
FCCA ACA  
Cornfield Accountants Limited  
Chartered Accountants  
5 Cornfield Terrace  
Eastbourne  
East Sussex  
BN21 4NN

Date: 16/11/2022

**Eastbourne District Scout Council**  
**Statement of Financial Activities**  
**For the year ended 31 March 2021**

		<b>2021</b>			<b>2020</b>
	<b>Note</b>	<b>Unrestricted £</b>	<b>Restricted £</b>	<b>Total £</b>	<b>Total £</b>
<b>Incoming resources</b>	<b>3</b>				
<b>Incoming resources from generated funds</b>					
Voluntary income		52,466	1,075	53,541	33,911
Activities for generating funds		9,505	-	9,505	48,905
Investment income		19	-	19	62
<b>Incoming resources from charitable activities</b>		26,346	478	26,824	124,406
<b>Total incoming resources</b>		88,337	1,553	89,889	207,284
<b>Resources expended</b>	<b>4-6</b>				
<b>Costs of generating Funds</b>					
Fundraising trading costs		5,686	-	5,686	31,690
<b>Charitable activities</b>		77,077	-	77,077	185,796
<b>Total resources expended</b>		82,763	-	82,763	217,486
<b>Net incoming/(outgoing) resources before transfers</b>		5,573	1,553	7,126	(10,202)
<b>Gross transfers between funds</b>	<b>10</b>	-	-	-	-
<b>Net incoming/(outgoing) resources before other gains/(losses)</b>		5,573	1,553	7,126	(10,202)
<b>Other recognised gains/(losses)</b>		-	-	-	-
<b>Net movement in funds</b>		5,573	1,553	7,126	(10,202)
<b>Total funds brought forward</b>	<b>10</b>	183,308	140	183,448	193,650
<b>Total funds carried forward</b>	<b>10</b>	188,881	1,693	190,574	183,448

# Eastbourne District Scout Council

## Balance Sheet

As at the 31 March 2021

		2021			2020
	Note	Unrestricted £	Restricted £	Total £	Total £
<b>Fixed assets</b>					
Tangible assets	7	120,133	-	120,133	123,313
<b>Total fixed assets</b>		120,133	-	120,133	123,313
<b>Current assets</b>					
Stock		14,962	-	14,962	16,274
Debtors	8	7,958	-	7,958	776
Cash at bank and in hand		114,119	1,693	115,812	110,839
<b>Total current assets</b>		137,039	1,693	138,732	127,889
<b>Creditors: amounts falling due within one year</b>	9	68,290	-	68,290	67,754
<b>Net current assets/(liabilities)</b>		68,749	1,693	70,441	60,135
<b>Total assets less current liabilities</b>		188,881	1,693	190,574	183,448
<b>Net assets</b>		188,881	1,693	190,574	183,448
<b>Funds of the Charity</b>					
Unrestricted funds		188,881	-	188,881	183,308
Restricted income funds		-	1,693	1,693	140
<b>Total funds</b>	10	188,881	1,693	190,574	183,448

The financial statements were approved by the Trustees on \_\_\_\_\_ and signed on their behalf by:

\_\_\_\_\_  
J Punchard

\_\_\_\_\_  
S Punchard

# Eastbourne District Scout Council

## Notes to the accounts

### Note 1 Basis of preparation

#### Basis of accounting

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

- Accounting and Reporting by Charities - Statement of Recommended Practice (SORP FRS 102)
- and with Accounting Standards
- and with the Charities Act 2011

### Note 2 Accounting policies

#### Incoming resources

##### Recognition of incoming resources

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

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

##### Membership subscriptions

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

##### Incoming resources with related expenditure

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

##### Grants and donations

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

##### Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

##### Contractual income and performance related grants

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

##### Gifts in kind

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

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

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

##### Donated services and facilities

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

##### Volunteer help

The value of any voluntary help received is not included although the reliance placed on this vital resource is referred to in the annual report.

##### Investment income

This is included in the accounts when receivable.

##### Investment gains and losses

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

#### Expenditure and Liabilities

##### Liability recognition

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

##### Grants with performance conditions

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

## Notes to the accounts (continued)

### Note 2 Accounting policies (continued)

Grants payable without performance conditions These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

#### Assets

Tangible fixed assets for use by charity These are capitalised if they can be used for more than one year, and cost at least £1,000. They are valued at cost or a reasonable value on receipt.

Investments Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Stocks These are valued at the lower of cost or net realisable value.

### Note 3 Analysis of incoming resources

		2021 £	2020 £
<b>Voluntary income</b>	Membership subscriptions	55,034	19,654
	Less: Membership subscriptions paid to National Scout Headquarters	(37,934)	-
	Net membership subscriptions retained	<u>17,100</u>	<u>19,654</u>
	Grants and donations	<u>36,441</u>	<u>14,257</u>
	Total voluntary income	<u><u>53,541</u></u>	<u><u>33,911</u></u>
<b>Activities for generating funds</b>	Badges	-	1,573
	Shop & fundraising	<u>9,505</u>	<u>47,332</u>
	Total activities for generating funds	<u><u>9,505</u></u>	<u><u>48,905</u></u>
<b>Investment income</b>	Bank & short term investment interest	<u><u>19</u></u>	<u><u>62</u></u>
<b>Incoming resources from Charitable activities</b>	Youth programme and activities	<u><u>26,824</u></u>	<u><u>124,406</u></u>

### Note 4 Analysis of resources expended

		2021 £	2020 £
Cost of generating voluntary income	Badges	-	1,092
	Shop	<u>5,686</u>	<u>30,598</u>
		<u><u>5,686</u></u>	<u><u>31,690</u></u>
Charitable Activities	Youth programme and activities	76,445	183,794
	Governance	372	216
	Adult training	260	1,786
	Other activities	<u>-</u>	<u>-</u>
		<u><u>77,077</u></u>	<u><u>185,796</u></u>

### Note 5 Expenses and fees

#### Trustees expenses

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

	2021 £	2020 £
Number of trustees who were paid expenses	Nil	Nil
Total amount paid	<u><u>-</u></u>	<u><u>-</u></u>



## Notes to the accounts (continued)

### Note 5 Expenses and fees (continued)

#### External examiner fees

The following fees were paid for the statutory external scrutiny of accounts and other services provided by the external examiner:

	2021	2020
	£	£
	372	216

### Note 6 Paid employees

#### Staff costs

	2021	2020
	£	£
Gross wages, salaries and on-costs	25,165	21,226

#### Average number of full-time equivalent employees in the year

	2021	2020
Employees - charitable activities	1	1

No employee emoluments exceeded £60,000 during the year

### Note 7 Tangible fixed assets

Cost or valuation	Land	Buildings	Band Instruments	1st Aid Equipment	Total
Balance brought forward	110,000	4,000	15,039	19,544	148,583
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Balance carried forward	110,000	4,000	15,039	19,544	148,583
Accumulated depreciation or impairments	0% Not depreciated	5% Straight line	5% Straight line	20% Straight line	
Balance brought forward	-	4,000	9,485	11,785	25,270
Additions	-	-	752	2,428	3,180
Disposals	-	-	-	-	-
Balance carried forward	-	4,000	10,237	14,213	28,450
Net book value					
As at 31 March 2020	110,000	-	5,554	7,759	123,313
As at 31 March 2021	110,000	-	4,802	5,331	120,133

### Note 8 Debtors

	2021	2020
	£	£
Trade debtors	7,958	776

### Note 9 Creditors

	2021	2020
	£	£
Trade creditors	3,083	2,252
Accruals and deferred income	52,644	52,938
Loans	12,564	12,564
	68,290	67,754

Deferred income arises on membership income which relates to the following period.

	£
Balance brought forward	52,938
Released in year	(52,938)
Relating to the following period	52,272
Balance carried forward	52,272



## Notes to the accounts (continued)

### Note 10 Fund analysis

The charity held the following funds at the year end:

(General Fund - GE, Designated Fund - D, Restricted Fund - R)

#### Restricted Funds

1st Aid Team

Bushy Wood

Explorer Scouts

#### Purpose and Restriction

Specific grant for purchase of equipment

Specific grant for renovation of building for use by Girl Guides

Specific Grant for purchasing tents

#### Movement of major funds

Fund name	Type	Fund balances			Transfers	Fund balances carried forward
		brought forward	Incoming resources	Outgoing resources		
General Fund	GE	139,076	16,253	(14,141)	-	141,188
1st Aid Team	GE	30,198	4,745	(9,949)	-	24,994
Band	GE	10,420	1,722	(1,396)	-	10,746
District Shop	GE	1,059	-	-	(1,059)	-
Explorers	GE	4,252	538	(713)	-	4,077
Bushy Wood	GE	(1,697)	78,115	(69,600)	1,059	7,877
Sub total general funds		183,308	101,373	(95,799)	-	188,881
1st Aid Team	R	-	1,075	-	-	1,075
Explorer Scouts	R	140	478	-	-	618
Sub total restricted funds		140	1,553	-	-	1,693
Total funds		183,448	102,925	(95,799)	-	190,574

#### Movement of major funds (prior period to 31/03/2020)

Fund name	Type	Fund balances			Transfers	Fund balances carried forward
		brought forward	Incoming resources	Outgoing resources		
General Fund	GE	141,093	65,723	(58,375)	(9,365)	139,076
1st Aid Team	GE	30,052	27,109	(26,963)	-	30,198
Band	GE	10,833	4,473	(4,886)	-	10,420
District Shop	GE	3,568	1,372	(1,418)	(2,463)	1,059
Explorers	GE	3,027	14,560	(13,335)	-	4,252
Bushy Wood	GE	(2,032)	87,772	(99,265)	11,828	(1,697)
Sub total general funds		186,541	201,009	(204,242)	-	183,308
1st Aid Team	R	3,500	-	(3,500)	-	-
Explorer Scouts	R	3,609	6,275	(9,744)	-	140
Sub total restricted funds		7,109	6,275	(13,244)	-	140
Total funds		193,650	207,284	(217,486)	-	183,448