

Trustees' Annual Report

for the year 2021–22

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.
- The District finances are in good order.
- The Appointments Advisory Committee continued to fulfil its remit.
- Sub-committees remained in post.
- Support to Group Executives has been lacking over the past 12 months.
- 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 District 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. The lack of support to Group Executives is noted and requires attention.

Approved by the Trustees,

James L. D. Punchard (signed)
District Chairman



Financial Statements

for the year ending 31st March 2022

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

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 2022.

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: 31/01/2023

Eastbourne District Scout Council
Statement of Financial Activities
For the year ended 31 March 2022

		2022			2021
	Note	Unrestricted £	Restricted £	Total £	Total £
Incoming resources	3				
Incoming resources from generated funds					
Voluntary income		82,109	8,667	90,776	53,541
Activities for generating funds		49,919	-	49,919	9,505
Investment income		4	-	4	19
Incoming resources from charitable activities		104,306	120	104,426	26,824
Total incoming resources		236,337	8,787	245,124	89,889
Resources expended	4-6				
Costs of generating Funds					
Fundraising trading costs		46,651	-	46,651	5,686
Charitable activities		146,982	-	146,982	77,077
Total resources expended		193,633	-	193,633	82,763
Net incoming/(outgoing) resources before transfers		42,704	8,787	51,491	7,126
Gross transfers between funds	10	-	-	-	-
Net incoming/(outgoing) resources before other gains/(losses)		42,704	8,787	51,491	7,126
Other recognised gains/(losses)		-	-	-	-
Net movement in funds		42,704	8,787	51,491	7,126
Total funds brought forward	10	188,881	1,693	190,574	183,448
Total funds carried forward	10	231,585	10,480	242,065	190,574

Eastbourne District Scout Council

Balance Sheet

As at the 31 March 2022

		2022			2021
	Note	Unrestricted £	Restricted £	Total £	Total £
Fixed assets					
Tangible assets	7	128,773	-	128,773	120,133
Total fixed assets		128,773	-	128,773	120,133
Current assets					
Stock		15,188	-	15,188	14,962
Debtors	8	11,296	-	11,296	7,958
Cash at bank and in hand		147,313	10,480	157,793	115,812
Total current assets		173,797	10,480	184,277	138,732
Creditors: amounts falling due within one year	9	50,985	-	50,985	67,754
Net current assets/(liabilities)		122,812	10,480	133,292	70,441
Total assets less current liabilities		251,585	10,480	262,065	190,574
Creditors: amounts falling due after more than one year		20,000	-	20,000	-
Net assets		231,585	10,480	242,065	190,574
Funds of the Charity					
Unrestricted funds		231,585	-	231,585	188,881
Restricted income funds		-	10,480	10,480	1,693
Total funds	10	231,585	10,480	242,065	190,574

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

J Punchard

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

		2022 £	2021 £
Voluntary income	Membership subscriptions	103,333	55,034
	Less: Membership subscriptions paid to National Scout Headquarters	(75,991)	(37,934)
	Net membership subscriptions retained	<u>27,341</u>	<u>17,100</u>
	Grants and donations	<u>63,435</u>	<u>36,441</u>
	Total voluntary income	<u><u>90,776</u></u>	<u><u>53,541</u></u>
Activities for generating funds	Badges	1,441	-
	Shop & fundraising	<u>48,478</u>	<u>9,505</u>
	Total activities for generating funds	<u><u>49,919</u></u>	<u><u>9,505</u></u>
Investment income	Bank & short term investment interest	<u><u>4</u></u>	<u><u>19</u></u>
Incoming resources from Charitable activities	Youth programme and activities	<u><u>104,426</u></u>	<u><u>124,406</u></u>

Note 4 Analysis of resources expended

		2022 £	2021 £
Cost of generating voluntary income	Badges	-	-
	Shop	<u>46,651</u>	<u>5,686</u>
		<u><u>46,651</u></u>	<u><u>5,686</u></u>
Charitable Activities	Youth programme and activities	140,201	76,445
	Governance	960	372
	Adult training	5,821	260
	Other activities	<u>-</u>	<u>-</u>
		<u><u>146,982</u></u>	<u><u>77,077</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:

	2022	2021
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:

	2022	2021
	£	£
	960	372

Note 6 Paid employees

Staff costs

	2022	2021
	£	£
Gross wages, salaries and on-costs	21,333	25,165

Average number of full-time equivalent employees in the year

	2022	2021
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	-	10,736	-	-	10,736
Disposals	-	-	-	-	-
Balance carried forward	110,000	14,736	15,039	19,544	159,319
Accumulated depreciation or impairments	0% Not depreciated	5% Straight line	5% Straight line	20% Straight line	
Balance brought forward	-	4,000	10,237	14,213	28,450
Charge	-	-	752	1,344	2,096
Disposals	-	-	-	-	-
Balance carried forward	-	4,000	10,989	15,557	30,546
Net book value					
As at 31 March 2021	110,000	-	4,802	5,331	120,133
As at 31 March 2022	110,000	10,736	4,050	3,987	128,773

Note 8 Debtors

	2022	2021
	£	£
Trade debtors	11,296	7,958

Note 9 Creditors

	2022	2021
	£	£
Trade creditors	37,174	3,083
Accruals and deferred income	2,895	52,644
Loans	10,916	12,564
	50,985	68,291

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

	£
Balance brought forward	52,272
Released in year	(52,272)
Relating to the following period	1,935
Balance carried forward	1,935

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

Explorer Scouts

Purpose and Restriction

Specific grant for purchase of equipment

Specific Grant for purchasing tents

Movement of major funds

Fund name	Type	Fund balances				Fund balances carried forward
		brought forward	Incoming resources	Outgoing resources	Transfers	
General Fund	GE	141,188	27,998	(6,469)	-	162,717
1st Aid Team	GE	24,994	32,150	(18,518)	-	38,626
Band	GE	10,746	1,162	(1,035)	-	10,873
District Shop	GE	-	-	-	-	-
Explorers	GE	4,077	4,538	(5,156)	-	3,459
Bushy Wood	GE	7,877	170,489	(162,456)	-	15,910
Sub total general funds		188,881	236,337	(193,634)	-	231,585
1st Aid Team	R	1,075	8,667	-	-	9,742
Explorer Scouts	R	618	120	-	-	738
Sub total restricted funds		1,693	8,787	-	-	10,480
Total funds		190,574	245,124	(193,634)	-	242,065

Movement of major funds (prior period to 31/03/2021)

Fund name	Type	Fund balances				Fund balances carried forward
		brought forward	Incoming resources	Outgoing resources	Transfers	
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		183,307	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		183,447	102,926	(95,799)	-	190,574