

# SEAHAM DISTRICT SCOUT COUNCIL

England & Wales · Charity number 520704

## Details

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**Status** Registered

**Legal form** Other

**Registered** 1961-01-01

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

## Contact

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**Address** Scout Association  
Dow House  
South Crescent  
Seaham  
County Durham  
SR7 7HD

**Phone** 07412599919

**Email** [governance@seahamscouts.org.uk](mailto:governance@seahamscouts.org.uk)

**Website** <http://sites.google.com/site/seahamscouts/>

## Activities

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**Objects:** 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

**Activities:** The charity exists to support and promote scouting within the Seaham and District area by organising a variety of activities.

## Classification

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- **How:** Provides Services, Other Charitable Activities
- **What:** Education/training
- **Who:** Children/young People

## Geography

- Area of benefit: SEAHAM
- Durham

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31		-	-	-
2023-12-31	£31,069	£20,382	-	-
2022-12-31	£11,990	£15,536	-	-
2021-12-31	£18,436	£12,556	-	-
2020-12-31	£33,448	£31,984	-	-
2019-12-31	£73,112	£69,303	-	-

## Trustees

Name	Role	Appointed
<b>MARK IRELAND</b>	Chair	2019-07-01
Caroline Knox		2017-01-02
Gillian Knox		2012-05-21
Hayley Cook		2019-10-10
Lynsey Daniels		2011-09-01
Ryan Currah		2023-03-01

**SEAHAM DISTRICT SCOUT COUNCIL**

England & Wales - Charity number 520704

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# Accounts

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# Trustees' Annual Report

For the period

From (start date)       to end date

## Section A Reference and administration details

Charity name

Other names the charity is known by

Registered charity number (if any)

HQ registration number

Charity's principal address   
  
  
 Postcode

Names of the charity trustees who manage the charity  
*(These will be published in the annual report of the charity and the Charity Register if reporting for a Registered Charity with a charity regulator)*

	Trustee Name	Office (if any)	Dates acted if not for whole year
1	Mark Ireland	Chair	
2	Rebecca Dick	Secretary	From 01/03/2023
3	Eddie McGee	Treasurer	Until 31/12/2023
4	Hayley Cook	District Commissioner	
5	Emily McAuliffe	District Commissioner	
6	Caroline Knox	Committee Member	From 01/03/2023
7	Gillian Knox	Committee Member	
8	Karen Daniels	Committee Member	
9	Lee Burrell	Committee Member	From 01/03/2023
10	Louise Hall	Committee Member	From 01/03/2023
11	Lynsey Daniels	Committee Member	
12	Ryan Currah	Committee Member	From 01/03/2023
13			
14			
15			

Names and addresses of advisers (optional information but encouraged as best practice)

Type of advisor	Name	Address

**Section B****Structure, governance and management**

Description of the charity's trusts

Type of governing document  
(e.g. trust deed, constitution)

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

How the charity is constituted  
(e.g. trust, association, company)

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

Trustee selection methods  
(e.g. appointed by, elected by)

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

Additional governance issues (optional information but encouraged as best practice)

You may choose to include additional information, where relevant, about:

The District is managed by the District Executive Committee, the members of which are the 'Charity Trustees' of the Scout District which is an educational charity. As charity trustees they are responsible for complying with legislation applicable to charities. This includes the registration, keeping proper accounts and making returns to the Charity Commission as appropriate.

Policies and procedures adopted for:  
a) the induction and training of trustees;  
b) trustee' consideration of major risks and the systems and procedures to manage them

The Committee consists of 3 independent representatives, Chair, Treasurer and Secretary together with the District Scout Leaders, individual section leaders (if opted to take on the responsibility) and parent's representation and meets every month.

Members of the Executive Committee complete 'Essential Information for Executive Committee' training within the first 5 months of joining the committee.

This District Executive Committee exists to support the District Commissioners in meeting the responsibilities of the appointments and is responsible for:

The maintenance of District property;  
The raising of funds and the administration of District finance;  
The insurance of persons, property and equipment;  
District public occasions;  
Assisting in the recruitment of leaders and other adult support;  
Appointing any sub committees that may be required;  
Appointing District Administrators and Advisors other than those who are elected.

**Section B****Structure, governance and management (continued)****Risk and Internal Control (Specimen 1)**

The District Executive Committee has identified the major risks to which they believe the District is exposed, these have been reviewed and systems have been established to mitigate against them. The main areas of concern that have been identified are:

Damage to the building, property and equipment. The District would request the use of buildings, property and equipment from neighbouring organisations such as the church, community centre and other Scout Districts. Similar reciprocal arrangements exist with these organisations. The District has sufficient buildings and contents insurance in place to mitigate against permanent loss.

Injury to leaders, helpers, supporters and members. The District through the capitation fees contributes to the Scout Associations national accident insurance policy. Risk Assessments are undertaken before all activities.

Reduced income from fund raising. The District is primarily reliant upon income from subscriptions and fundraising. The District does hold a reserve to ensure the continuity of activities should there be a major reduction in income. The Committee could raise the value of subscriptions to increase the income to the District on an ongoing basis, either temporarily or permanently.

Reduction or loss of leaders. The District is totally reliant upon volunteers to run and administer the activities of the District. If there was a reduction in the number of leaders to an unacceptable level in a particular section or the District as a whole then there would have to be a contraction, consolidation or closure of a section. In the worst case scenario the complete closure of the District.

Reduction or loss of members. The District provides activities for all young people aged 6 to 18. If there was a reduction in membership in a particular section or the District as whole then there would have to be a contraction, consolidation or closure of a section. In the worst case scenario the complete closure of the District.

**Risk and Internal Control (Specimen 2)**

The District has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss, these include 2 signatories for all payments and a comprehensive insurance policies to ensure that insurable risks are covered.

Section C	Objectives and activities
<p>Summary of the objects of the charity set out in its governing document</p>	<p><b>The Purpose of Scouting</b> Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.</p> <p><b>The Values of Scouting</b> As Scouts we are guided by these values: <b>Integrity</b> - We act with integrity; we are honest, trustworthy and loyal. <b>Respect</b> - We have self-respect and respect for others. <b>Care</b> - We support others and take care of the world in which we live. <b>Belief</b> - We explore our faiths, beliefs and attitudes. <b>Co-operation</b> - We make a positive difference; we co-operate with others and make friends.</p> <p><b>The Scout Method</b> Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting and: - enjoy what they are doing and have fun - take part in activities indoors and outdoors - learn by doing - share in spiritual reflection - take responsibility and make choices - undertake new and challenging activities - make and live by their Promise.</p>
<p>Summary of the main activities in relation to these objects</p>	
<p>Additional details of the objectives and activities (optional information but encouraged as best practice)</p>	
<p>You <b>may choose</b> to include further statements, where relevant, about:</p> <ul style="list-style-type: none"> <li>• policy on grantmaking;</li> <li>• contribution made by volunteers;</li> <li>• policy on investments.</li> </ul>	
<p>Public benefit statement</p>	<p>The District meets the Charity Commission's public benefit criteria under both the advancement of education and the advancement of citizenship or community development headings.</p>

**Section D****Achievements and performance**

Summary of the main achievements of the charity during the year

During the year, the District carried out a project of community impact - helping to instil environmental stewardship and community service values in our young people. The District Executive Committee has also undergone a period of transformation, adopting a new constitution and changing into a Trustee Board. The District also had one young people attending the World Scout Jamboree in South Korea.

The District's census results (completed January 2024) showed a 19% increase in young people. The District also opened its first Squirrels section - for young people aged four to six.

**Section E****Financial Review**

Brief statement of the charity's policy on reserves

**Reserves Policy**

The District's policy on reserves is to hold sufficient resources to continue the charitable activities of the District should income and fundraising activities fall short. The District Executive Committee considers that the District should hold a sum equivalent to 6 months running costs.

Quantify and explain any designations

Details of any funds materially in deficit (circumstances plus steps to eliminate)

Further financial review details (optional information)

You **may choose** to include additional information, where relevant, about:

- the charity's principal sources of funds (including any fundraising);

**Investment Policy (Specimen 1)**

The District's Income and Expenditure is very small and as a consequence does not have sufficient funds to invest in longer-term investments such as stocks and shares. The District has therefore adopted a low risk strategy to the investment of its funds. All funds are held in cash using only mainstream banks or building societies or The Scout Association's Short Term Investment Service.

- how expenditure has supported the key objectives of the charity;

The District Executive regularly monitors the levels of bank balances and the interest rates received to ensure the District obtains maximum value and income from its banking arrangements. Occasionally this may involve using an account that requires a period of notice before funds may be withdrawn, before doing so the District Executive considers the cash flow requirements.

- investment policy and objectives;

**Investment Policy (Specimen 2)**

The District does not have sufficient funds to invest in longer term investments. The District has therefore adopted a risk averse strategy to the investment of its funds. All funds are held in cash using only mainstream banks or building societies.

**Section F****Other Optional Information**

Plans for future periods (details of any significant activities planned to achieve them)

In the coming year, the District aims to continue to grow in young people. It will also start a project (lead nationally) to transform the volunteer experience, with a new membership system and changes to our structure to a Team based approach.

**Section G****Declaration**

The trustees declare that they have approved the trustees' report above

Signed on behalf of the charity's trustees

Signature(s)	<i>Mark Ireland</i> <small>Mark Ireland (Mar 6, 2025 09:26 GMT)</small>	<i>H. Cook</i> <small>Hayley Cook (Mar 6, 2025 09:25 GMT)</small>
Full name(s)	Mark Ireland	Hayley Cook
Position (eg Secretary, Chair)	Chair	Trustee
Date	0 3 0 3 2 5	

# Seaham District Scout Council (520704)

## Receipts and payments account

Year start date

Year end date

For the year from	1/1/2023	To	12/31/2023
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### Receipts and payments

	2022	2023
	Unrestricted funds	Unrestricted funds
	£	£
<b>Receipts</b>		
<b>Donations, legacies and similar income</b>		
Membership subscriptions	5,568.00	6,697.25
Donations	196.01	1,693.60
Legacies	-	-
Gift Aid	-	-
Other similar income	-	-
<b>Sub total</b>	<b>5,764.01</b>	<b>8,390.85</b>
<b>Grants</b>		
Maintenence grant	-	-
Other grants	-	1,000.00
<b>Sub total</b>	<b>-</b>	<b>1,000.00</b>
<b>Dow House Income</b>		
Hire of building	6,226.00	21,670.50
Hire of equipment	-	-
<b>Sub total</b>	<b>6,226.00</b>	<b>21,670.50</b>
<b>Total Gross Income</b>	<b>11,990.01</b>	<b>31,061.35</b>
Asset and investment sales, etc.	-	7.66
<b>Total receipts</b>	<b>11,990.01</b>	<b>31,069.01</b>

# Seaham District Scout Council (520704)

## Receipts and payments account

Year start date

Year end date

For the year from	1/1/2023	To	12/31/2023
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### Receipts and payments

	2022	2023
	Unrestricted funds	Unrestricted funds
	£	£
<b>Payments</b>		
<b>Charitable Payments</b>		
Membership subscriptions paid on (National/County)	5,452.00	7,808.50
Youth programme and activities	100.00	1,624.90
Adult support and training	-	-
Water and Sewerage	130.46	577.65
Electricity and Gas	2,346.79	4,137.90
Telephone & Internet	724.17	560.41
Insurance	880.08	1,114.30
Licences	965.15	852.60
Security	253.80	108.00
Waste Disposal	1,479.30	1,503.20
Repairs and Renewals	1,230.62	1,303.50
Materials and equipment	335.27	430.12
Governance	1,638.00	-
AGM and trustee expenses	-	-
<b>Sub total</b>	<b>15,535.64</b>	<b>20,021.08</b>
<b>Total Gross Expenditure</b>	<b>15,535.64</b>	<b>20,021.08</b>
<b>Asset and investment purchases, etc.</b>	-	-
<b>Total payments</b>	<b>15,535.64</b>	<b>20,021.08</b>
<b>Net of receipts/(payments)</b>	<b>- 3,545.63</b>	<b>11,047.93</b>
Cash funds last year end	34,916.90	31,371.27
<b>Cash funds this year end</b>	<b>31,371.27</b>	<b>42,419.20</b>

# Seaham District Scout Council (520704)

## Receipts and payments account

Year start date

Year end date

For the year from	1/1/2023	To	12/31/2023
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### Statement of assets and liabilities at the end of the year

	2022 Unrestricted funds	2023 Unrestricted funds
	£	£
<b>Cash funds</b>		
Lloyds Treasurers Account (62538568)	25,061.79	29,611.27
Lloyds Account (19212668)	5,179.93	12,807.93
Lloyds Standard Savings Account (20585060) - Closed	416.50	-
Lloyds Standard Saving Account (19213760) - Closed	613.15	-
Cash/Floats	100.00	-
<b>Total cash funds</b>	<b>31,371.37</b>	<b>42,419.20</b>
<small>(agree balances with receipts and payments account)</small>	<small>ok</small>	<small>ok</small>
<b>Other monetary assets</b>		
Tax claim	-	-
Debts due from the County/Area/District/Group	-	-
Insurance claim	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>
<b>Investment assets</b>		
Investment property - detail	-	-
Quoted investments	-	-
Other investments - detail	-	-
<b>Sub total</b>	<b>-</b>	<b>-</b>
<b>Non monetary assets for charity's own use</b>		
Badge stock	-	-
Shop stock	-	-
Other stock	-	-
Land and buildings	100,000.00	100,000.00
Motor vehicles	-	-
Scouting equipment, furniture etc	-	-
Other	-	-
<b>Sub total</b>	<b>100,000.00</b>	<b>100,000.00</b>
<b>Liabilities</b>		
Accounts not yet paid	3,003.00	-
Expenses incurred but not invoiced	-	-
Subscriptions not yet paid	-	-
Loan - detail	-	-
Other liabilities	-	-
<b>Sub total</b>	<b>3,003.00</b>	<b>-</b>
<b>Total net assets</b>	<b>134,374.37</b>	<b>142,419.20</b>

The above receipts and payments account and statement of assets and liabilities were approved by the Trustees on 3rd March 2025 (the date of the Trustee Board meeting that approved the accounts) and signed on their behalf by

Signature
<i>Mark Ireland</i>
<small>Mark Ireland (Mar 6, 2025 09:26 GMT)</small>
<i>H. Cook</i>
<small>Hayley Cook (Mar 6, 2025 09:25 GMT)</small>

Print Name
Mark Ireland (Chair)
Hayley Cook (Trustee)









# 2023-AnnualReport-V1.0

Final Audit Report

2025-03-06

Created:	2025-03-06
By:	Mark Ireland (email@markireland.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAAQY6RX69wFzVa0snVtzfdtsqglQr8RtMt

## "2023-AnnualReport-V1.0" History

-  Document created by Mark Ireland (email@markireland.uk)  
2025-03-06 - 9:23:15 AM GMT
-  Document emailed to Hayley Cook (hayley.cook@seahamscouts.org.uk) for signature  
2025-03-06 - 9:23:20 AM GMT
-  Document emailed to Mark Ireland (mark.ireland@seahamscouts.org.uk) for signature  
2025-03-06 - 9:23:20 AM GMT
-  Email viewed by Hayley Cook (hayley.cook@seahamscouts.org.uk)  
2025-03-06 - 9:24:08 AM GMT
-  Document e-signed by Hayley Cook (hayley.cook@seahamscouts.org.uk)  
Signature Date: 2025-03-06 - 9:25:03 AM GMT - Time Source: server
-  Email viewed by Mark Ireland (mark.ireland@seahamscouts.org.uk)  
2025-03-06 - 9:25:36 AM GMT
-  Document e-signed by Mark Ireland (mark.ireland@seahamscouts.org.uk)  
Signature Date: 2025-03-06 - 9:26:03 AM GMT - Time Source: server
-  Agreement completed.  
2025-03-06 - 9:26:03 AM GMT

**SEAHAM DISTRICT SCOUT COUNCIL**

England & Wales - Charity number 520704

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# Accounts

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# Trustees' Annual Report

For the period

From (start date) 

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 to end date 

3	1	1	2	2	1
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## Section A Reference and administration details

Charity name 

Seaham District Scout Council
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Other names the charity is known by 

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Registered charity number (if any) 

5	2	0	7	0	4
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HQ registration number 

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Charity's principal address 

Dow House
South Crescent
Seaham
Postcode    S    R    7       7H    D

Names of the charity trustees who manage the charity

	Trustee Name	Office (if any)	Dates acted if not for whole year
1	Hayley Cook	District Commissioner	
2	Emily McAuliffe	District Commissioner	
3	Lynsey Daniels	District Commissioner	
4	Caroline Knox	District Youth Commissioner	
5	Mark Ireland	District Chair	
6	Edward McGee	District Treasurer	
7	Gillian Knox	District Secretary	
8	Karen Daniels	District Exec Committee	
9	Thomas Elwick	District Exec Committee	
10			
11			
12			
13			
14			
15			

Names and addresses of advisers (optional information but encouraged as best practice)

Type of advisor	Name	Address

## Section B Structure, governance and management

Description of the charity's trusts

1 LT700001 (1st February 2017)

Type of governing document  (e.g. trust deed, constitution)	The District's governing documents are those of the The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and The Policy, Organisation and Rules of The Scout Association.
How the charity is constituted  (e.g. trust, association, company)	The District is a trust established under its rules which are common to all Scouts.
Trustee selection methods  (e.g. appointed by, elected by)	The Trustees are appointed in accordance with the Policy, Organisation and Rules of The Scout Association.
Additional governance issues (optional information but encouraged as best practice)	
You may choose to include additional information, where relevant, about:	The District is managed by the District Executive Committee, the members of which are the 'Charity Trustees' of the Scout District which is an educational charity. As charity trustees they are responsible for complying with legislation applicable to charities. This includes the registration, keeping proper accounts and making returns to the Charity Commission as appropriate.
Policies and procedures adopted for: a) the induction and training of trustees; b) trustee' consideration of major risks and the systems and procedures to manage them	<p>The Committee consists of 3 independent representatives, Chair, Treasurer and Secretary together with the District executive committee members.</p> <p>Members of the Executive Committee complete '<i>Essential Information for Executive Committee</i>' training within the first 5 months of joining the committee.</p> <p>This District Executive Committee exists to support the Group Scout Leader in meeting the responsibilities of the appointments and is responsible for:  The maintenance of Group property;  The raising of funds and the administration of Group finance;  The insurance of persons, property and equipment;  Group public occasions;  Assisting in the recruitment of leaders and other adult support;  Appointing any sub committees that may be required;  Appointing Group Administrators and Advisors other than those who are elected.</p>

<b>Section B</b>	<b>Structure, governance and management (continued)</b>
	<p><b>Risk and Internal Control (Specimen 1)</b>  The District Executive Committee has identified the major risks to which they believe the District is exposed, these have been reviewed and systems have been established to mitigate against them. The main areas of concern that have been identified are:</p> <p>Damage to the building, property and equipment. The</p>

District has sufficient buildings and contents insurance in place to mitigate against permanent loss.

Injury to leaders, helpers, supporters and members. The District through the capitation fees contributes to the Scout Associations national accident insurance policy. Risk Assessments are undertaken before all activities.

Reduced income from fund raising. The District is primarily reliant upon income from subscriptions and fundraising. The Committee could raise the value of subscriptions to increase the income to the district on an ongoing basis, either temporarily or permanently.

Reduction or loss of leaders. The District is totally reliant upon volunteers to run and administer the activities of the groups. If there was a reduction in the number of leaders to an unacceptable level in a particular section or the group as a whole then there would have to be a contraction, consolidation or closure of a section. In the worst case scenario the complete closure of the Group.

Reduction or loss of members. The Group provides activities for all young people aged 6 to 18. If there was a reduction in membership in a particular section or the group as whole then there would have to be a contraction, consolidation or closure of a section. In the worst case scenario the complete closure of the Group.

**Risk and Internal Control (Specimen 2)**

The group has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss, these include 2 signatories for all payments and a comprehensive insurance policies to ensure that insurable risks are covered.

Section C	Objectives and activities
Summary of the objects of the charity set out in its governing document	<b>The Purpose of Scouting</b> Scouting exists to actively engage and support young people

in their personal development, empowering them to make a positive contribution to society.

### **The Values of Scouting**

As Scouts we are guided by these values:

**Integrity** - We act with integrity; we are honest, trustworthy and loyal.

**Respect** - We have self-respect and respect for others.

**Care** - We support others and take care of the world in which we live.

**Belief** - We explore our faiths, beliefs and attitudes.

**Co-operation** - We make a positive difference; we co-operate with others and make friends.

### **The Scout Method**

Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting and:

- enjoy what they are doing and have fun
- take part in activities indoors and outdoors
- learn by doing
- share in spiritual reflection
- take responsibility and make choices
- undertake new and challenging activities
- make and live by their Promise.

Summary of the main activities in relation to these objects

Additional details of the objectives and activities (optional information but encouraged as best practice)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- contribution made by volunteers;
- policy on investments.

Public benefit statement

The Group meets the Charity Commission's public benefit criteria under both the advancement of education and the advancement of citizenship or community development headings.

## **Section D**

## **Achievements and performance**

Summary of the main achievements of the charity during the year

During this year the district has altered management, there has been a change in District Commissioner appointment. After which point a new District Development plan has been



Plans for future periods (details of any significant activities planned to achieve them)

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**Section G Declaration**

The trustees declare that they have approved the trustees' report above

Signed on behalf of the charity's trustees

Signature(s) 

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Full name(s) 

Edward McGee	
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Position (eg Secretary, Chair) 

Trustee	
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Date 

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Registered Charity Number  
520704

Seaham District Scout Council

Report and Accounts

31 December 2021

## **Seaham District Scout Council**

### **The report of the trustees**

The trustees present their report and accounts for the year ended 31st December 2021. The accounts comply with the requirements of the Charities Act 2011, the constitution, Reporting Standard 102 and follow the recommendations in 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 Financial and Republic of Ireland (FRS 102A) (effective 2 February 2016).

#### **Formal Information**

The registered charity number is 520704

The registered office is Dow House, South Crescent, Seaham, Co Durham,

The Group/District Registration Number with the Scout Association is 11613.

#### **Public Benefit**

The Group meets the Charity Commission's public benefit criteria under both the advancement of education and the advancement of citizenship or community development headings.

#### **The Objects of the Charity and how it is attempting to achieve the objectives**

The charity exists to support and promote scouting within the Seaham and District area by organising a variety of activities.

#### **Objectives achieved in the year and plans for the future**

With the opening of face to face scouting we were able to reopen all of our sections successfully and reengage not only current members but also new young people and new leaders, The club remains unopened but we are looking at options to hire out the premises to help cover the costs of the upkeep of the building.

The young people have completed quite a few nights away and a lot more adventurous activities now

#### **The organisational structure and how decisions are made**

The charity is governed in accordance with its constitution, which is the standard District Constitution prepared by The Scout Association. Trustees are appointed on the basis of their skills and experience at the annual general meeting.

#### **Relationships with other groups, charities and individuals**

The charity is part of The Scout Association.

#### **A review of activities and significant changes and developments**

Changes in fixed assets are shown in detail in the notes to the accounts. In the opinion of the trustees, the current open market value of the land and buildings on an open use value exceeds the amount of costs and improvements shown in the Balance Sheet. However, in view of their obligations under the Charities Act to maximise the utilisation of charity funds, the trustees feel that there would be little benefit in obtaining a professional market value.

#### **Policies on reserves, investment policies and investment performance**

The trustees have resolved to establish reserves to provide for future building maintenance costs and the replacement of equipment as and when required. This is particularly important in view of the short term, although potentially renewable, nature of most of the charity's revenue funding.

## **Seaham District Scout Council**

### **The report of the trustees**

#### **Financial Review**

At the year end the charity had funds totalling £137,081 (2020: £131,201). It raised £18,436 (2020: £33,448) as listed in the notes to the accounts and spent £12,556 (2020: £31,984) during the period as set out in the accounts.

#### **The Charity's grant making policies**

The charity does not make grants.

#### **The major risks to which the charity is exposed and reviews and systems to mitigate risks**

The Trustees have considered their obligation to manage the risks to which the Charity is exposed. The reserve policy provides a goal to ensure the Charity is not exposed to unnecessary financial risks.

#### **Legal Status**

The charity is an unincorporated body.

#### **The members of the Board of Trustees of the Charity during the year ended were :-**

Chair	Mark Ireland
Secretary	Gillian Knox
Treasurer	Edward McGee
District Commissioners	Hayley Cook Emily McAuliffe Lynsey Daniels
District Youth Commissioner	Caroline Knox
Executive Committee members:	Karen Daniels Thomas Elwick
Custodian Trustees	T Elwick E McGee T Burrell E Armes

#### **Bankers**

Lloyds Bank plc  
1 Marlborough  
SEAHAM  
Co Durham  
SR7 7SD

#### **Independent Examiner under the Charities Act and details of qualifications**

Eric Southwick BA(Hons) FCA FCIE DChA  
Eric Southwick & Co  
Charity Accountants  
51 The Avenue  
SEAHAM  
Co Durham  
SR7 8NS

**Seaham District Scout Council**

**The report of the trustees**

**Statement of Trustees' Responsibilities**

Charity Law and regulations requires the Board of trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- \* Select appropriate accounting policies and apply them consistently;
- \* make reasonable and prudent judgements and estimates;
- \* state whether applicable accounting standards and statements of recommended practice have been followed , subject to any material departures disclosed and explained in the financial statements;
- \* Prepare the financial statements on a going concern basis unless it is inappropriate to presume the organisation will continue in business.

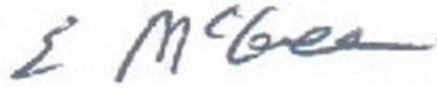
The trustees are also responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the organisation and enable them to ensure that the financial statements comply with the requirements of Charity Law. They are also responsible for safeguarding the assets of the organisation and hence for taking reasonable steps to prevent fraud and other irregularities.

This report was approved by the board of trustees on 25 October 2022.

Signed



**Trustees** A Burrell



E McGee

**Seaham District Scout Council  
Independent Examiner's Report**

**Report of the Independent Examiner to the trustees  
on the accounts of the Charity for the year ended 31 December 2020**

I report on the accounts of the Charity for the year ended 31 December 2020, which are set out on pages 5 to 10.

**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;
- to follow the procedures laid down in the General Directions given by the Charity Commissioners 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 the seeking of 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.



Eric Southwick BA(Hons) FCA FCIE DChA  
Eric Southwick & Co  
Charity Accountants  
51 The Avenue  
SEAHAM  
Co Durham  
SR7 8NS

Date: 25 October 2022



**Seaham District Scout Council  
Statement of Financial Activities  
for the year ended 31 December 2021**

	Notes	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2021	Prior Period Total Funds 2020
		£	£	£	£	£
<b>Income and endowments from:</b>						
Donations and legacies		199	-	-	199	250
Charitable activities		18,236	-	-	18,236	33,196
Investments		-	-	1	1	2
<b>Total</b>	<b>A</b>	<b>18,435</b>	<b>-</b>	<b>1</b>	<b>18,436</b>	<b>33,448</b>
<b>Expenditure on:</b>						
Charitable activities		8,755	-	-	8,755	29,204
Support Costs		3,801	-	-	3,801	2,780
<b>Total</b>	<b>B</b>	<b>12,556</b>	<b>-</b>	<b>-</b>	<b>12,556</b>	<b>31,984</b>
<b>Net Income/(expenditure)</b>	<b>2</b>	<b>5,879</b>	<b>-</b>	<b>1</b>	<b>5,880</b>	<b>1,464</b>
<b>Net Movement in funds</b>		<b>5,879</b>	<b>-</b>	<b>1</b>	<b>5,880</b>	<b>1,464</b>
<b>Reconciliation of funds:</b>						
<b>Total funds brought forward</b>		<b>113,659</b>	<b>16,308</b>	<b>1,234</b>	<b>131,201</b>	<b>129,737</b>
<b>Total funds carried forward</b>		<b>119,538</b>	<b>16,308</b>	<b>1,235</b>	<b>137,081</b>	<b>131,201</b>

**Seaham District Scout Council**  
**Balance Sheet**  
**as at 31 December 2021**

	Notes	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	9	100,000	100,000
<b>Current assets</b>			
Stocks & work in progress		3,304	3,304
Cash at bank and in hand		<u>35,277</u>	<u>28,897</u>
		<u>38,581</u>	<u>32,201</u>
<b>Creditors: amounts falling due within one year</b>			
	10	<u>(1,500)</u>	<u>(1,000)</u>
<b>Net current assets</b>		37,081	31,201
<b>Net assets</b>		<u>137,081</u>	<u>131,201</u>
<b>Capital and reserves</b>			
Restricted Income Funds		16,308	16,308
Endowment Funds	6	1,235	1,234
Unrestricted Income Funds		<u>119,538</u>	<u>113,659</u>
<b>Accumulated Funds</b>		<u>137,081</u>	<u>131,201</u>

The trustees are satisfied that the charity is not required to have an audit of the charity by virtue of its level of turnover or by virtue of any requirement under its constitution or otherwise.

The trustees also acknowledge their responsibility for ensuring the charity keeps proper accounting records in accordance with the requirements of the Charities Act.



E McGee  
Trustee



A Burrell  
Trustee

Approved by the trustees on 25 October 2022

**Seaham District Scout Council**  
**Notes to the Accounts**  
**for the year ended 31 December 2021**

**1 Accounting policies**

***Accounts preparation***

The accounts have been prepared under the historical cost convention on a going concern basis and in accordance with with the Financial Reporting Standard 102 and follow the recommendations in 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 2015).

The charity has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement.

***Recognition of Liabilities***

Liabilities are recognised on the accruals basis.

***Allocation of costs within expenditure***

Costs are allocated between types of expenditure on the basis of estimates made by the trustees.

Administration expenditure includes all expenditure not directly related to charitable activity. In respect of certain items of expenditure it is a matter of judgement as to whether such items are direct charitable expenditure or are administrative, and the trustees have applied what they consider to be reasonable judgements in apportioning such costs.

***Income and endowments***

Income and endowments are accounted for on an accruals basis.

***Depreciation***

Tangible fixed assets are stated at cost less depreciation. Items of less than £100 are not capitalised.

Depreciation has been provided at the following rates in order to write off the assets (less their expected residual value ) over their estimated useful economic lives.

A regular annual review of the likelihood of asset impairment is undertaken.

Freehold land & buildings	Not depreciated
Fixtures, Fittings & Equipment	10% straight line

***Taxation***

As a registered charity, the organisation is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the organisation , and is therefore included in the relevant costs in the Statement of Financial Activities.

***Operating Leases***

Rentals payable in respect of operating leases where substantially all the benefits and risks of ownership remain with the lessor and are charged to the Statement of Financial Activities as

**Seaham District Scout Council**  
**Notes to the Accounts**  
**for the year ended 31 December 2021**

<b>2 Net Income/(expenditure)</b>	<b>2021</b>	<b>2020</b>
	£	£
<b>This is stated after crediting :-</b>		
<b>Revenue Turnover from ordinary activities</b>	<b>18,436</b>	<b>33,448</b>
<b>and after charging:</b>		
Trustees' remuneration	-	-
Trustees' expenses	-	-
Indemnity Insurance for trustees	-	-
Independent Examiner's Remuneration	<u>500</u>	<u>500</u>
<b>3 Details of incoming resources and analysis of management and administration costs</b>		
The detailed analyses of incoming resources and management and administration costs required by the Statement of Recommended Practice issued by the Charity Commissioners for England and Wales is shown in the attached schedule to the Statement of Financial Activities.		
<b>4 Investments</b>	<b>2021</b>	<b>2020</b>
	£	£
Bank Interest	<u>1</u>	<u>2</u>
<b>5 Endowment Funds</b>		
The charity had two endowment funds in the year ended 31st December 2020.		
<b>6 Staff Costs and Emoluments</b>	<b>2021</b>	<b>2020</b>
	£	£
Gross Salaries	<u>-</u>	<u>2,259</u>
<b>Numbers of full time employees or full time equivalents</b>	<b>2021</b>	<b>2020</b>
Engaged on charitable activities	<u>-</u>	<u>5</u>
There were no employees with emoluments in excess of £60,000 per annum		
<b>7 Cost of Independent Examiner and other accounting services</b>	<b>2021</b>	<b>2020</b>
	£	£
Independent examiner's fees	<u>500</u>	<u>500</u>
<b>8 Changes in resources applied for Fixed Assets</b>	<b>2021</b>	<b>2020</b>
	£	£
Net movement in funds from Statement of Financial Activities	<u>5,880</u>	<u>1,464</u>
Net movement in funds available for future activities	<u>5,880</u>	<u>1,464</u>

**Seaham District Scout Council**  
**Notes to the Accounts**  
**for the year ended 31 December 2021**

**9 Tangible fixed assets**

	Land and buildings £	Fixtures, Fittings & Equipment £	Total £
<b>Net Book Value</b>			
At 1 January 2021	100,000	4,653	104,653
At 31 December 2021	<u>100,000</u>	<u>4,653</u>	<u>104,653</u>
<b>Depreciation</b>			
At 1 January 2021	-	4,653	4,653
At 31 December 2021	<u>-</u>	<u>4,653</u>	<u>4,653</u>
<b>Net book value</b>			
At 31 December 2021	<u>100,000</u>	<u>-</u>	<u>100,000</u>
At 31 December 2020	<u>100,000</u>	<u>-</u>	<u>100,000</u>

**10 Creditors: amounts falling due within one year**

	2021 £	2020 £
Accrued expenses	1,500	1,000
	<u>1,500</u>	<u>1,000</u>

**11 Endowment Funds**

	2021 £	2020 £
At 1 January	1,234	1,232
Interest during the year	1	2
At 31 December	<u>1,235</u>	<u>1,234</u>

**12 Ultimate Controlling Parties**

The ultimate controlling party is the board of trustees.

**13 Other Information**

The charity is an unincorporated charity registered in England and Wales with its registered office and principal address at Dow House, South Crescent, Seaham, Co Durham, SR7 7HD.

**Seaham District Scout Council**  
**Schedule to the Statement of Financial Activities**  
**for the year ended 31 December 2021**

	2021	2020
	£	£
Unrestricted Funds	Total Funds	Prior Period Total Funds
£	2021 £	2020 £
<b>Income and endowments from:</b>		
<b>Donations and legacies</b>		
<b>Government and public bodies</b>		
Mayor of Seaham	-	200
	-	200
<b>Non government and public bodies</b>		
R Holmes Funeral donations	175	-
Other	24	50
	199	50
<b>Total Donations and Legacies</b>	<b>199</b>	<b>250</b>
<b>Charitable activities</b>		
Fundraising events	-	5,419
Seaham Old Scouts Bar Sales	-	12,151
Capitation Fees	1,901	1,120
Miscellaneous	-	603
	18,236	33,196
<b>Investments</b>		
Bank Interest	-	2
	-	2
<b>Total Income and endowments</b>	<b>18,435</b>	<b>33,448</b>
<b>Expenditure on:</b>		
<b>Charitable activities</b>		
Costs of goods and services as a charitable activity	5,904	13,309
Costs of ancillary trading to benefit beneficiaries	2,851	15,895
	8,755	29,204
<b>General administrative expenses:</b>		
Stationery and printing	5	21
Repairs and maintenance	2,105	896
	2,110	917
<b>Legal and professional costs:</b>		
Independent Examiners' Fee	500	500
Insurance	1,191	1,363
	1,691	1,863
<b>Total support costs</b>	<b>3,801</b>	<b>2,780</b>

**Seaham District Scout Council  
Schedule of Fund Accounts  
for the year ended 31 December 2021**

This page does not form part of the statutory financial statements which are the subject of the independent examiner's report on page 4.

**Unrestricted Funds**

**General Fund**

<b>Incoming Resources</b>	<b>£</b>	<b>£</b>	<b>2021 £</b>	<b>2020 £</b>
<b>Revenue grants, legacies &amp; donations</b>				
Donations				
Mayor of Seaham	-			200.00
R Holmes Funeral donations	175.00			-
Other	24.02	199.02		50.00
			199.02	250.00
<b>Operating activities in furtherance of the charity's objectives</b>				
Capitation		1,840.00		1,120.00
Capitation refund		60.50		-
Fundraising Events				
District Events - Camp	-			1,005.00
District Events - Camp refund	-			4,230.00
Other	-	-		181.00
			1,900.50	6,536.00
<b>Total Incoming Resources</b>			<b>2,099.52</b>	<b>6,786.00</b>

**Unrestricted Funds**

**General Fund (Cont.)**

<b>Resources Expended</b>	<b>£</b>	<b>£</b>	<b>2021 £</b>	<b>2020 £</b>
<b>Costs of activities in furtherance of the charity's objectives</b>				
Capitation				
County		5,868.50		3,528.00
District Camp refunds		35.00		9,781.00
			5,903.50	13,309.00
<b>Management and administration of the charity</b>				
Independent Examiner's Fee		500.00		500.00
			500.00	500.00
<b>Total Resources expended</b>			<b>6,403.50</b>	<b>13,809.00</b>
<b>Net Movement in funds</b>			<b>(4,303.98)</b>	<b>(7,023.00)</b>

**Seaham District Scout Council  
Schedule of Fund Accounts  
for the year ended 31 December 2021**

This page does not form part of the statutory financial statements which are the subject of the independent examiner's report on page 4.

**Unrestricted Funds**

**Seaham Old Scouts Social Club Fund**

<b>Incoming Resources</b>	£	£	<b>2021</b> £	<b>2020</b> £
<b>Operating activities in furtherance of the charity's objectives</b>				
Bar Sales	-			12,151
Members Subscriptions	-			59
Pool Table	-			149
Lotto and Games Machines	-			152
Door Money	-			3
Hire of Hall	-			240
Covid Grants	16,335	16,335		13,903
Fundraising Events	-			
Beer Draw	-	-		3
			<u>16,335</u>	<u>26,660</u>
<b>Total Incoming Resources</b>			<u><u>16,335</u></u>	<u><u>26,660</u></u>
<b>Resources Expended</b>				
<b>Costs of activities in furtherance of the charity's objectives</b>				
Bar Purchases	-			9,568
Bar Wages	-			2,259
Bar Materials and Supplies	-	-		173
Cleaning Wages and Materials	-	155		494
Licence and Registration Fees		1,007		434
Telephone and internet		537		509
Utilities		1,152		2,318
Donations		-		140
			2,851	15,895
<b>Management and administration of the charity</b>				
Printing and Stationery		5		21
Repairs and Renewals		2,105		896
District Insurance		1,191		1,363
			<u>3,301</u>	<u>2,280</u>
<b>Total Resources expended</b>			<u><u>6,152</u></u>	<u><u>18,175</u></u>
<b>Net Movement in funds</b>			<u><u>10,183</u></u>	<u><u>8,485</u></u>

**Seaham District Scout Council  
Schedule of Fund Accounts  
for the year ended 31 December 2021**

This page does not form part of the statutory financial statements which are the subject of the independent examiner's report on page 4.

**Endowment Funds**

**G Crompton Fund**

**Incoming Resources**

**Investments**

Bank Interest

0.22

1.15

**Net Movement in fund**

0.22

1.15

**A Smith Fund**

**Incoming Resources**

**Investments**

Income Bond

0.15

0.78

**Net Movement in fund**

0.15

0.78

Registered Charity Number  
520704

Seaham District Scout Council

Report and Accounts

31 December 2021

## **Seaham District Scout Council**

### **The report of the trustees**

The trustees present their report and accounts for the year ended 31st December 2021. The accounts comply with the requirements of the Charities Act 2011, the constitution, Reporting Standard 102 and follow the recommendations in 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 Financial and Republic of Ireland (FRS 102A) (effective 2 February 2016).

#### **Formal Information**

The registered charity number is 520704

The registered office is Dow House, South Crescent, Seaham, Co Durham,

The Group/District Registration Number with the Scout Association is 11613.

#### **Public Benefit**

The Group meets the Charity Commission's public benefit criteria under both the advancement of education and the advancement of citizenship or community development headings.

#### **The Objects of the Charity and how it is attempting to achieve the objectives**

The charity exists to support and promote scouting within the Seaham and District area by organising a variety of activities.

#### **Objectives achieved in the year and plans for the future**

With the opening of face to face scouting we were able to reopen all of our sections successfully and reengage not only current members but also new young people and new leaders, The club remains unopened but we are looking at options to hire out the premises to help cover the costs of the upkeep of the building.

The young people have completed quite a few nights away and a lot more adventurous activities now

#### **The organisational structure and how decisions are made**

The charity is governed in accordance with its constitution, which is the standard District Constitution prepared by The Scout Association. Trustees are appointed on the basis of their skills and experience at the annual general meeting.

#### **Relationships with other groups, charities and individuals**

The charity is part of The Scout Association.

#### **A review of activities and significant changes and developments**

Changes in fixed assets are shown in detail in the notes to the accounts. In the opinion of the trustees, the current open market value of the land and buildings on an open use value exceeds the amount of costs and improvements shown in the Balance Sheet. However, in view of their obligations under the Charities Act to maximise the utilisation of charity funds, the trustees feel that there would be little benefit in obtaining a professional market value.

#### **Policies on reserves, investment policies and investment performance**

The trustees have resolved to establish reserves to provide for future building maintenance costs and the replacement of equipment as and when required. This is particularly important in view of the short term, although potentially renewable, nature of most of the charity's revenue funding.

## **Seaham District Scout Council**

### **The report of the trustees**

#### **Financial Review**

At the year end the charity had funds totalling £137,081 (2020: £131,201). It raised £18,436 (2020: £33,448) as listed in the notes to the accounts and spent £12,556 (2020: £31,984) during the period as set out in the accounts.

#### **The Charity's grant making policies**

The charity does not make grants.

#### **The major risks to which the charity is exposed and reviews and systems to mitigate risks**

The Trustees have considered their obligation to manage the risks to which the Charity is exposed. The reserve policy provides a goal to ensure the Charity is not exposed to unnecessary financial risks.

#### **Legal Status**

The charity is an unincorporated body.

#### **The members of the Board of Trustees of the Charity during the year ended were :-**

Chair	Mark Ireland
Secretary	Gillian Knox
Treasurer	Edward McGee
District Commissioners	Hayley Cook Emily McAuliffe Lynsey Daniels
District Youth Commissioner	Caroline Knox
Executive Committee members:	Karen Daniels Thomas Elwick
Custodian Trustees	T Elwick E McGee T Burrell E Armes

#### **Bankers**

Lloyds Bank plc  
1 Marlborough  
SEAHAM  
Co Durham  
SR7 7SD

#### **Independent Examiner under the Charities Act and details of qualifications**

Eric Southwick BA(Hons) FCA FCIE DChA  
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Charity Accountants  
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SR7 8NS

**Seaham District Scout Council**

**The report of the trustees**

**Statement of Trustees' Responsibilities**

Charity Law and regulations requires the Board of trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- \* Select appropriate accounting policies and apply them consistently;
- \* make reasonable and prudent judgements and estimates;
- \* state whether applicable accounting standards and statements of recommended practice have been followed , subject to any material departures disclosed and explained in the financial statements;
- \* Prepare the financial statements on a going concern basis unless it is inappropriate to presume the organisation will continue in business.

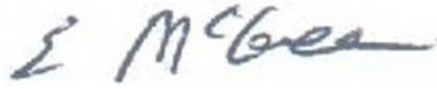
The trustees are also responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the organisation and enable them to ensure that the financial statements comply with the requirements of Charity Law. They are also responsible for safeguarding the assets of the organisation and hence for taking reasonable steps to prevent fraud and other irregularities.

This report was approved by the board of trustees on 25 October 2022.

Signed



**Trustees** A Burrell



E McGee

# Seaham District Scout Council Independent Examiner's Report

## Report of the Independent Examiner to the trustees on the accounts of the Charity for the year ended 31 December 2020

I report on the accounts of the Charity for the year ended 31 December 2020, which are set out on pages 5 to 10.

### 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;
- to follow the procedures laid down in the General Directions given by the Charity Commissioners 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 the seeking of 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.



Eric Southwick BA(Hons) FCA FCIE DChA  
Eric Southwick & Co  
Charity Accountants  
51 The Avenue  
SEAHAM  
Co Durham  
SR7 8NS

Date: 25 October 2022



**Seaham District Scout Council  
Statement of Financial Activities  
for the year ended 31 December 2021**

	Notes	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2021	Prior Period Total Funds 2020
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<b>Total</b>	<b>A</b>	<b>18,435</b>	<b>-</b>	<b>1</b>	<b>18,436</b>	<b>33,448</b>
<b>Expenditure on:</b>						
Charitable activities		8,755	-	-	8,755	29,204
Support Costs		3,801	-	-	3,801	2,780
<b>Total</b>	<b>B</b>	<b>12,556</b>	<b>-</b>	<b>-</b>	<b>12,556</b>	<b>31,984</b>
<b>Net Income/(expenditure)</b>	<b>2</b>	<b>5,879</b>	<b>-</b>	<b>1</b>	<b>5,880</b>	<b>1,464</b>
<b>Net Movement in funds</b>		<b>5,879</b>	<b>-</b>	<b>1</b>	<b>5,880</b>	<b>1,464</b>
<b>Reconciliation of funds:</b>						
<b>Total funds brought forward</b>		<b>113,659</b>	<b>16,308</b>	<b>1,234</b>	<b>131,201</b>	<b>129,737</b>
<b>Total funds carried forward</b>		<b>119,538</b>	<b>16,308</b>	<b>1,235</b>	<b>137,081</b>	<b>131,201</b>

**Seaham District Scout Council**  
**Balance Sheet**  
**as at 31 December 2021**

	Notes	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	9	100,000	100,000
<b>Current assets</b>			
Stocks & work in progress		3,304	3,304
Cash at bank and in hand		<u>35,277</u>	<u>28,897</u>
		<u>38,581</u>	<u>32,201</u>
<b>Creditors: amounts falling due within one year</b>			
	10	<u>(1,500)</u>	<u>(1,000)</u>
<b>Net current assets</b>		37,081	31,201
<b>Net assets</b>		<u>137,081</u>	<u>131,201</u>
<b>Capital and reserves</b>			
Restricted Income Funds		16,308	16,308
Endowment Funds	6	1,235	1,234
Unrestricted Income Funds		<u>119,538</u>	<u>113,659</u>
<b>Accumulated Funds</b>		<u>137,081</u>	<u>131,201</u>

The trustees are satisfied that the charity is not required to have an audit of the charity by virtue of its level of turnover or by virtue of any requirement under its constitution or otherwise.

The trustees also acknowledge their responsibility for ensuring the charity keeps proper accounting records in accordance with the requirements of the Charities Act.



E McGee  
Trustee



A Burrell  
Trustee

Approved by the trustees on 25 October 2022

**Seaham District Scout Council**  
**Notes to the Accounts**  
**for the year ended 31 December 2021**

**1 Accounting policies**

***Accounts preparation***

The accounts have been prepared under the historical cost convention on a going concern basis and in accordance with with the Financial Reporting Standard 102 and follow the recommendations in 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 2015).

The charity has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement.

***Recognition of Liabilities***

Liabilities are recognised on the accruals basis.

***Allocation of costs within expenditure***

Costs are allocated between types of expenditure on the basis of estimates made by the trustees.

Administration expenditure includes all expenditure not directly related to charitable activity. In respect of certain items of expenditure it is a matter of judgement as to whether such items are direct charitable expenditure or are administrative, and the trustees have applied what they consider to be reasonable judgements in apportioning such costs.

***Income and endowments***

Income and endowments are accounted for on an accruals basis.

***Depreciation***

Tangible fixed assets are stated at cost less depreciation. Items of less than £100 are not capitalised.

Depreciation has been provided at the following rates in order to write off the assets (less their expected residual value ) over their estimated useful economic lives.

A regular annual review of the likelihood of asset impairment is undertaken.

Freehold land & buildings	Not depreciated
Fixtures, Fittings & Equipment	10% straight line

***Taxation***

As a registered charity, the organisation is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the organisation , and is therefore included in the relevant costs in the Statement of Financial Activities.

***Operating Leases***

Rentals payable in respect of operating leases where substantially all the benefits and risks of ownership remain with the lessor and are charged to the Statement of Financial Activities as

**Seaham District Scout Council**  
**Notes to the Accounts**  
**for the year ended 31 December 2021**

<b>2</b>	<b>Net Income/(expenditure)</b>	<b>2021</b>	<b>2020</b>
		£	£
	<b>This is stated after crediting :-</b>		
	<b>Revenue Turnover from ordinary activities</b>	<b>18,436</b>	<b>33,448</b>
	<b>and after charging:</b>		
	Trustees' remuneration	-	-
	Trustees' expenses	-	-
	Indemnity Insurance for trustees	-	-
	Independent Examiner's Remuneration	500	500
		<hr/>	<hr/>
<b>3</b>	<b>Details of incoming resources and analysis of management and administration costs</b>		
	The detailed analyses of incoming resources and management and administration costs required by the Statement of Recommended Practice issued by the Charity Commissioners for England and Wales is shown in the attached schedule to the Statement of Financial Activities.		
<b>4</b>	<b>Investments</b>	<b>2021</b>	<b>2020</b>
		£	£
	Bank Interest	1	2
		<hr/>	<hr/>
<b>5</b>	<b>Endowment Funds</b>		
	The charity had two endowment funds in the year ended 31st December 2020.		
<b>6</b>	<b>Staff Costs and Emoluments</b>	<b>2021</b>	<b>2020</b>
		£	£
	Gross Salaries	-	2,259
		<hr/>	<hr/>
	<b>Numbers of full time employees or full time equivalents</b>	<b>2021</b>	<b>2020</b>
	Engaged on charitable activities	-	5
		<hr/>	<hr/>
	There were no employees with emoluments in excess of £60,000 per annum		
<b>7</b>	<b>Cost of Independent Examiner and other accounting services</b>	<b>2021</b>	<b>2020</b>
		£	£
	Independent examiner's fees	500	500
		<hr/>	<hr/>
<b>8</b>	<b>Changes in resources applied for Fixed Assets</b>	<b>2021</b>	<b>2020</b>
		£	£
	Net movement in funds from Statement of Financial Activities	5,880	1,464
	Net movement in funds available for future activities	5,880	1,464
		<hr/>	<hr/>

**Seaham District Scout Council**  
**Notes to the Accounts**  
**for the year ended 31 December 2021**

**9 Tangible fixed assets**

	Land and buildings £	Fixtures, Fittings & Equipment £	Total £
<b>Net Book Value</b>			
At 1 January 2021	100,000	4,653	104,653
At 31 December 2021	<u>100,000</u>	<u>4,653</u>	<u>104,653</u>
<b>Depreciation</b>			
At 1 January 2021	-	4,653	4,653
At 31 December 2021	<u>-</u>	<u>4,653</u>	<u>4,653</u>
<b>Net book value</b>			
At 31 December 2021	<u>100,000</u>	<u>-</u>	<u>100,000</u>
At 31 December 2020	<u>100,000</u>	<u>-</u>	<u>100,000</u>

**10 Creditors: amounts falling due within one year**

	2021 £	2020 £
Accrued expenses	1,500	1,000
	<u>1,500</u>	<u>1,000</u>

**11 Endowment Funds**

	2021 £	2020 £
At 1 January	1,234	1,232
Interest during the year	1	2
At 31 December	<u>1,235</u>	<u>1,234</u>

**12 Ultimate Controlling Parties**

The ultimate controlling party is the board of trustees.

**13 Other Information**

The charity is an unincorporated charity registered in England and Wales with its registered office and principal address at Dow House, South Crescent, Seaham, Co Durham, SR7 7HD.

**Seaham District Scout Council**  
**Schedule to the Statement of Financial Activities**  
**for the year ended 31 December 2021**

	2021	2020
	£	£
Unrestricted Funds	Total Funds	Prior Period Total Funds
£	2021 £	2020 £
<b>Income and endowments from:</b>		
<b>Donations and legacies</b>		
<b>Government and public bodies</b>		
Mayor of Seaham	-	200
	-	200
<b>Non government and public bodies</b>		
R Holmes Funeral donations	175	-
Other	24	50
	199	50
<b>Total Donations and Legacies</b>	<b>199</b>	<b>250</b>
<b>Charitable activities</b>		
Fundraising events	-	5,419
Seaham Old Scouts Bar Sales	-	12,151
Capitation Fees	1,901	1,120
Miscellaneous	-	603
	18,236	33,196
<b>Investments</b>		
Bank Interest	-	2
	-	2
<b>Total Income and endowments</b>	<b>18,435</b>	<b>33,448</b>
<b>Expenditure on:</b>		
<b>Charitable activities</b>		
Costs of goods and services as a charitable activity	5,904	13,309
Costs of ancillary trading to benefit beneficiaries	2,851	15,895
	8,755	29,204
General administrative expenses:		
Stationery and printing	5	21
Repairs and maintenance	2,105	896
	2,110	917
Legal and professional costs:		
Independent Examiners' Fee	500	500
Insurance	1,191	1,363
	1,691	1,863
<b>Total support costs</b>	<b>3,801</b>	<b>2,780</b>

**Seaham District Scout Council  
Schedule of Fund Accounts  
for the year ended 31 December 2021**

This page does not form part of the statutory financial statements which are the subject of the independent examiner's report on page 4.

**Unrestricted Funds**

**General Fund**

<b>Incoming Resources</b>	<b>£</b>	<b>£</b>	<b>2021 £</b>	<b>2020 £</b>
<b>Revenue grants, legacies &amp; donations</b>				
Donations				
Mayor of Seaham	-			200.00
R Holmes Funeral donations	175.00			-
Other	24.02	199.02		50.00
			199.02	250.00
<b>Operating activities in furtherance of the charity's objectives</b>				
Capitation		1,840.00		1,120.00
Capitation refund		60.50		-
Fundraising Events				
District Events - Camp	-			1,005.00
District Events - Camp refund	-			4,230.00
Other	-	-		181.00
			1,900.50	6,536.00
<b>Total Incoming Resources</b>			<b>2,099.52</b>	<b>6,786.00</b>

**Unrestricted Funds**

**General Fund (Cont.)**

<b>Resources Expended</b>	<b>£</b>	<b>£</b>	<b>2021 £</b>	<b>2020 £</b>
<b>Costs of activities in furtherance of the charity's objectives</b>				
Capitation				
County		5,868.50		3,528.00
District Camp refunds		35.00		9,781.00
			5,903.50	13,309.00
<b>Management and administration of the charity</b>				
Independent Examiner's Fee		500.00		500.00
			500.00	500.00
<b>Total Resources expended</b>			<b>6,403.50</b>	<b>13,809.00</b>
<b>Net Movement in funds</b>			<b>(4,303.98)</b>	<b>(7,023.00)</b>

**Seaham District Scout Council**  
**Schedule of Fund Accounts**  
**for the year ended 31 December 2021**

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**Unrestricted Funds**

**Seaham Old Scouts Social Club Fund**

<b>Incoming Resources</b>	£	£	<b>2021</b> £	<b>2020</b> £
<b>Operating activities in furtherance of the charity's objectives</b>				
Bar Sales	-			12,151
Members Subscriptions	-			59
Pool Table	-			149
Lotto and Games Machines	-			152
Door Money	-			3
Hire of Hall	-			240
Covid Grants	16,335	16,335		13,903
Fundraising Events	-			
Beer Draw	-	-		3
			<u>16,335</u>	<u>26,660</u>
<b>Total Incoming Resources</b>			<u><u>16,335</u></u>	<u><u>26,660</u></u>
<b>Resources Expended</b>				
<b>Costs of activities in furtherance of the charity's objectives</b>				
Bar Purchases	-			9,568
Bar Wages	-			2,259
Bar Materials and Supplies	-	-		173
Cleaning Wages and Materials	-	155		494
Licence and Registration Fees		1,007		434
Telephone and internet		537		509
Utilities		1,152		2,318
Donations		-		140
			2,851	15,895
<b>Management and administration of the charity</b>				
Printing and Stationery		5		21
Repairs and Renewals		2,105		896
District Insurance		1,191		1,363
			<u>3,301</u>	<u>2,280</u>
<b>Total Resources expended</b>			<u><u>6,152</u></u>	<u><u>18,175</u></u>
<b>Net Movement in funds</b>			<u><u>10,183</u></u>	<u><u>8,485</u></u>

**Seaham District Scout Council  
 Schedule of Fund Accounts  
 for the year ended 31 December 2021**

This page does not form part of the statutory financial statements which are the subject of the independent examiner's report on page 4.

**Endowment Funds**

**G Crompton Fund**

**Incoming Resources**

**Investments**

Bank Interest

0.22

1.15

**Net Movement in fund**

0.22

1.15

**A Smith Fund**

**Incoming Resources**

**Investments**

Income Bond

0.15

0.78

**Net Movement in fund**

0.15

0.78