



**CHELMSFORD DISTRICT  
SCOUT COUNCIL**

Charity Number 302033

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2020**



*Community  
Accounts Service*



# CHELMSFORD DISTRICT SCOUT COUNCIL

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# CHELMSFORD DISTRICT SCOUT COUNCIL

## LEGAL AND ADMINISTRATIVE INFORMATION FOR THE YEAR ENDED 31 MARCH 2020

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<b>Charity number</b>	302033		
<b>Contact Address &amp; c/o</b>	7 Fortinbras Way Chelmsford Essex CM2 9JA		
<b>Chair</b>	Janice Dear Roger Cole	<b>Resigned</b> 24/07/2019	<b>Elected</b> 16/07/2015 24/07/2019
<b>Treasurer</b>	Christopher Dear		
<b>Secretary</b>	Rick Balding		16/07/2015
<b>Trustees</b>	Robert Lyon (District Commissioner) Danyel Horner Billy Pleydell Robert Cashman Kerry Coleman Suzanne Ball Nigel Wood Charlotte Campion Eloise Molly Power Clackson Sandy Wilson	31/12/2019 27/01/2020	13/10/2014 20/07/2017 10/09/2013 16/07/2015 21/07/2016 24/07/2019 24/07/2019
<b>Independent Examiner</b>	Community360 Winsley's House High Street Colchester Essex, CO1 1UG		
<b>Bankers</b>	CAF Bank & Barclays Bank		

# CHELMSFORD DISTRICT SCOUT COUNCIL

## TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2020

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### Structure Governance & Management

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

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of incoming financial resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principals in the Charities SORP (Statement of Recommended Practice);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts Reports) Regulations 2008 and trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Chelmsford District Scout Council is the electoral body which supports and encourages the development of Scouting in the District, and operates in accordance within a written constitution. It is the body to which the District Executive Committee (the Trustees) is accountable. Details of the Trustees are shown on page 1.

The Trustees are appointed annually at the Annual General Meeting of the District Scout Council either by election, nomination or by Ex Officio appointments. Trustees may also be co-opted by the Executive committee during the year.

Trustees are made aware of their responsibilities and are able to benefit from training tailored to their role and the organisation. The Trustees ensure that young people are involved in decision making, with at least two 18-25 year olds being **eligible to be** members of the District Executive Committee. Young people are also given opportunities across the District, and encouraged to become Leaders of the future, thereby enhancing the prospects of better retention of young people through adult volunteering roles.

The District Executive committee met on six occasions during the year. The Executive Committee is supported by sub committees (Finance, Grants, Riffhams Camp Site and Appointments Advisory). The District Scout Council receives substantial support from a large number of volunteer adults.

Where appropriate the Trustees continue to undertake activities to improve the management of Trustee meetings, information flow for Trustees, governance for Sub Committees and continued work on streamlining the management of the finances and operational procedures

# CHELMSFORD DISTRICT SCOUT COUNCIL

## TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2020

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### Objectives, Activities & Achievements.

Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society in general and local communities in particular.

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 method by which Scouting aims to achieve this is by providing an enjoyable and attractive scheme of progressive self-education, based on the Scout Promise and Law, and guided by adult leadership. It seeks to do this in a safe environment for all concerned.

This responsibility ranks equally with other responsibilities incumbent upon those providing Scouting activities and events.

Scouting is open to all young people who are between the ages of 5  $\frac{3}{4}$  and 25 no matter what background, ethnic origin, nationality, race, gender, marital or sexual status, mental or physical ability, financial status, political or religious belief.

Scouting in Chelmsford District is provided through 26 Scout Groups, 11 Explorer Scout Units, and a Network Unit, supported by 655 committed, experienced and trained adult volunteers. There are further adult volunteers in many support roles too. The District Executive Committee acknowledges that these volunteers are its most valuable asset and resource without whose support it is not possible to provide Scouting for the young people in our District. As a membership organisation, one of the main priorities has been to recruit and retain adult volunteers by supporting Groups and Units, with the intention of increasing youth membership, whilst also raising the recognition within the community of our volunteers. The monitoring of our achievement is undertaken each year through an annual membership census. A sustained increase in members would demonstrate the continued growth of Scouting. Our District membership census shows an increase of 0.2% (2019 :+1.9%) total membership in 2020 to 2,753 (2019: 2,747) people of which 2,098 are youth members (+2.80%).

The District continues to build on its achievements to date by working towards the Scout Association's strategic objectives as set out under the Skills for Life Strategy. To that end we continue to address the key objectives included in our District Development Plan which outlines the tasks we need to achieve in order to best serve our young people. Tasks include the increased recruitment of adult volunteers, better management and provision of adult training and much more.

Our young people have been busy gaining Chief Scouts awards and enjoying a wide variety of activities including camping and practical skills.

# CHELMSFORD DISTRICT SCOUT COUNCIL

## TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2020

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### Public Benefit

The Trustees confirm that they have paid due regard to the Charities Act 2011 to demonstrate that our aims are for the public benefit. Our assessment is that we have met the public benefit criteria under both the advancement of education and the advancement of citizenship or community development headings. The main principles of Scouting demonstrate that our aims are for the public benefit in the following ways:

- Developing young people towards their full potential, through the Scouting programme.
- There is a clear link between the purpose of Scouting and the benefits to young people.
- The various and numerous Scouting activities are managed with the health and safety of the young people always a priority. We plan to ensure that the benefit of these activities far outweighs any associated potential risks.

### Reserves Policy

The Charity's reserve policy is reviewed regularly. The Trustees are satisfied that there remain sufficient reserves to carry on the daily running of the charity to meet expected needs over the long term through no additional investment. During the year the Trustees have continued to take steps to consolidate the Charity's funds across its various activities and have established that cash reserves should fall to no less than £66,000 to meet its ongoing commitments and support activities.

During the year the Trustees continually reassess the utilisation of the Charity's remaining cash reserves for the benefit of Scouting within the District.

Gangshow	£22,000
Riffhams	£11,000
Scout Shop	£11,000
Support Costs	£22,000
Total	£66,000

Finally the Trustees wish to express their thanks to all who support the work and development of scouting in Chelmsford & District.

Approved by the Board of Trustees at their meeting on 21 August 2020 and signed on their behalf by:

Roger Cole  
District Chair



Chris Dear  
Treasurer



# CHELMSFORD AND DISTRICT SCOUT COUNCIL

## INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2020

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I report on the accounts of Chelmsford and District Scout Council for the year ended 31 March 2020 which are set out on pages 6 to 12.

### **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 Act) but that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act,
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the Charities Act, and
- To state whether particular matters have come to my attention.

### **Basis of independent examiner's Statement**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 considerations of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the accounts.

### **Independent examiner's statement**

In the course of my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of the 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 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.

Shelley-Marie Rudling FMAAT AATQB for and on behalf of:  
Community360

Winsley's House, High Street, Colchester, Essex



Date *01 September*  
*2020*

# CHELMSFORD DISTRICT SCOUT COUNCIL

## STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2020

	Notes	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Prior period Total Funds 2019 £
<b>Incoming resources</b>					
Incoming resources from generating funds:					
Donations and legacies	3	6,661	-	6,661	3,010
Charitable activities					
Membership	2	6,199	-	6,199	5,676
Activities for generating funds	4	14,826	-	14,826	17,039
Activities & sections	6	70,603	-	70,603	70,234
Investment income	5	1,350	-	1,350	1,395
<b>Total incoming resources</b>		<b>99,639</b>	<b>-</b>	<b>99,639</b>	<b>97,355</b>
<b>Resources expended</b>					
Cost of generating funds					
Fundraising costs	7	12,924	-	12,924	13,535
Costs of charitable activities	8	96,326	-	96,326	92,351
<b>Total resources expended</b>		<b>109,250</b>	<b>-</b>	<b>109,250</b>	<b>105,886</b>
<b>Net income/(expense) for the year</b>		<b>(9,611)</b>	<b>-</b>	<b>(9,611)</b>	<b>(8,531)</b>
<b>Revaluation from previous period</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>73,246</b>
<b>Reconciliation of funds</b>					
Total Funds B/Fwd		237,735	-	237,735	173,020
Total Funds C/Fwd		<u>228,124</u>	<u>-</u>	<u>228,124</u>	<u>237,735</u>

The notes on pages 8 - 12 form an integral part of these financial statements.

# CHELMSFORD DISTRICT SCOUT COUNCIL

## BALANCE SHEET AS AT 31 MARCH 2020

	Notes	2020		2019	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	11		93,656		94,484
<b>Current assets</b>					
Stock		5,799		6,773	
Debtors	12	5,762		5,351	
Cash at bank and in hand		136,662		149,589	
			<u>148,223</u>		<u>161,713</u>
<b>Creditors: amounts falling due within one year</b>	13		<u>13,755</u>		<u>18,462</u>
<b>Net current assets</b>			<u>134,468</u>		<u>143,251</u>
<b>Net assets</b>			<u><b>228,124</b></u>		<u><b>237,735</b></u>
<b>Funds</b>	14				
Unrestricted income funds			154,878		164,489
Revaluation Reserve	11		73,246		73,246
			<u><b>228,124</b></u>		<u><b>237,735</b></u>

Signed  Date 21st. August 20  
R Cole - Chairman

Signed  Date 21/8/2020  
C Dear - Treasurer

The notes on pages 8 - 12 form an integral part of these financial statements.

# CHELMSFORD DISTRICT SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020

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### 1.1 Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement on 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

### 1.2 Incoming resources

All income is accounted for on a receivable basis, other than income received in respect of expenditure which is deferred to the period in which the activity or event takes place.

### 1.3 Resources expended

Expenditure is included in the accounts on an accruals basis. VAT is not recoverable by the charity and is included with the expenditure to which it relates.

Support costs which could not be attributed directly to activities are apportioned equally between activities.

### 1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Items costing at least £500.00 will be capitalised. They are calculated to write off the cost less residual value of each asset over its expected life as follows:

No fixed depreciation allowance is made for buildings and land. Occasional revaluation is made when a permanent change in value occurs.

All other assets are straight line 25%.

### 1.5. Taxation

The Council is a registered charity and, as such is exempt from corporation tax.

### 1.6. Fund Accounting

Funds held by the charity are either:

Unrestricted general funds- these are funds which can be used in accordance with the charitable objectives at the discretion of the trustees

Designated Funds - these are funds set aside by the trustees out of unrestricted funds for specific future purposes or projects.

Restricted funds - these are funds that can only be used for particular restricted purposes within the objects of the charity.

### 1.7. Stock

Stocks are stated at the lower of cost and the net realisable value. Cost includes all direct costs incurred in bringing the stocks to their present location and condition.

### 1.8. Cash Flow

The financial statements do not include a cash flow statement because the charity, as a small reporting entity, is exempt from the requirement to prepare such a statement under Financial Reporting Standard 1 "Cash flow statements".

# CHELMSFORD DISTRICT SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020

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<b>2 Voluntary income</b>	<b>2020</b>	<b>2019</b>
	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
<b>Membership</b>		
Headquarters and Explorer Scouts	71,134	69,019
Less payable to Essex Scouts	(64,935)	(63,343)
	<u>6,199</u>	<u>5,676</u>
<b>3 Donations and Legacies</b>	<b>2020</b>	<b>2019</b>
	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
Other Donations	6,661	3,010
	<u>6,661</u>	<u>3,010</u>
<b>4 Fundraising Trading Income</b>	<b>2020</b>	<b>2019</b>
	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
Retail	9,426	11,348
Riffhams Camp Site	4,746	4,209
Other Income	655	1,482
	<u>14,826</u>	<u>17,039</u>
<b>5 Investment Income</b>	<b>2020</b>	<b>2019</b>
	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
Bank Interest	1,350	1,395
	<u>1,350</u>	<u>1,395</u>

# CHELMSFORD DISTRICT SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020

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<b>6 Income from Activities and Sections</b>	<b>2020</b>	<b>2019</b>
	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
Programme, Activities & Events	70,603	70,234
	<u>70,603</u>	<u>70,234</u>
	<u><u>70,603</u></u>	<u><u>70,234</u></u>
<b>7 Fundraising Costs</b>	<b>2020</b>	<b>2019</b>
	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
Retail	8,540	9,743
Riffhams Camp Site	4,189	3,600
Support Costs Allocated - Insurance	195	191
	<u>12,924</u>	<u>13,535</u>
	<u><u>12,924</u></u>	<u><u>13,535</u></u>
<b>8 Costs of Charitable Activities</b>	<b>2020</b>	<b>2019</b>
	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
Donations and Grants	1,960	2,286
Programme, Activities & Events	77,442	74,345
Support Cost Allocated	16,925	15,720
	<u>96,326</u>	<u>92,351</u>
	<u><u>96,326</u></u>	<u><u>92,351</u></u>
<b>9 Trustees' Expenses</b>		
No trustee received any remuneration during the year. Trustees were reimbursed for travel expenses at a total of £1,189.10.		
<b>10 Analysis of Support Costs</b>	<b>2020</b>	<b>2019</b>
	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
Insurance	3,902	3,829
Premises Hire	676	695
Property Expenses	5,540	4,842
General Admin including postage	2,050	2,463
Bank Charges	600	595
Travel	1,189	1,401
Equipment	427	196
Audit & Accountancy	456	456
Depreciation	828	830
Development	815	-
Miscellaneous	637	604
	<u>17,120</u>	<u>15,911</u>
	<u><u>17,120</u></u>	<u><u>15,911</u></u>

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# CHELMSFORD DISTRICT SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020

### 11 Tangible Fixed Assets

	Freehold Property & Improvements £	Fixtures, Fittings & Equipment £	Total £
<b>Cost</b>			
As at 1 April 2019	100,000	26,496	126,496
Additions	-	-	-
Revaluation	-	-	-
As at 31 March 2020	<u>100,000</u>	<u>26,496</u>	<u>126,496</u>
<b>Depreciation</b>			
As at 1 April 2019	6,344	25,668	32,012
Charge for the year	-	828	828
At 31 March 2020	<u>6,344</u>	<u>26,496</u>	<u>32,840</u>
<b>Net book values</b>			
At 31 March 2020	<u>93,656</u>	<u>-</u>	<u>93,656</u>
At 31 March 2019	<u>93,656</u>	<u>828</u>	<u>94,484</u>

King Edward VIII Scout Park (Riffhams), Lingwood Common, Little Baddow is a freehold property (12 acres) with beneficial interest\* acquired in 2004. The buildings are currently insured for £100,000.

\*The freehold is held by The Scout Association Trust Corporation on behalf of the District.

### 12 Debtors

	2020 Total £	2019 Total £
Other Debtors	-	127
Prepaid Expenses	4,667	5,225
Accounts Receivable	1,095	-
	<u>5,762</u>	<u>5,351</u>

### 13 Creditors: amounts falling due within one year

	2020 Total £	2019 Total £
Accounts Payable	2,511	4,806
Deferred Income	10,788	13,656
Accruals	456	-
	<u>13,755</u>	<u>18,462</u>

# CHELMSFORD DISTRICT SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020

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14 Unrestricted Funds	Balance 01/04/2019 £	Incoming £	Outgoing £	Balance 31/03/2020 £
	164,489	99,639	(109,250)	154,878
	<u>164,489</u>	<u>99,639</u>	<u>(109,250)</u>	<u>154,878</u>

### 15 Analysis of net assets between funds

	Tangible Fixed Assets £	Net Current Assets £	Total 2020 £
Fund balances are represented by: Unrestricted Funds	93,656	134,468	228,124
	<u>93,656</u>	<u>134,468</u>	<u>228,124</u>

### 16 Related Parties

There was no ultimate controlling party during the year.

### 17 Going Concern

These accounts have been produced on a going concern basis.