

HASTINGS RYE & DISTRICT SCOUT COUNCIL

TRUSTEES' ANNUAL REPORT

FOR THE PERIOD 1st JANUARY 2021 TO 31st DECEMBER 2021

Section A	Reference and administration details
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Charity name Hastings Rye and District Scout Council

Registered charity number 305856

Charity's principal address 157 Harold Road
Hastings
East Sussex
TN35 5NW

Names of the charity trustees who manage the charity

	Trustee Name	Office (if any)	
1	P Walker	Chairman	
2	K Scott	Secretary	
3	B Fox	Treasurer	
4	Mrs T Adams	District Commissioner	
5	Miss S Phillips	District Network Commissioner	
6	Mrs S Bishop	District Explorer Scout Commissioner	
7	K French		
8	Mrs K Lamb		
9	S Pickering		
10	R Plumb		to 12/01/2021
11	A Pope		from 22/09/2021
12			
13			
14			

Names and addresses of advisers

Type of adviser	Name	Address
Independent Examiner	McPhersons CFG Ltd	23 St Leonards Road, Bexhill-on-Sea, East Sussex, TN40 1HH

Bankers

Lloyds Banking Group
17 Wellington Place
Hastings
TN34 1NX

Barclays Bank plc
Leicester
LE87 2BB

HSBC
4 Robertson Street
Hastings
TN34 1HW

P.O. Box 3
BX1 1LT

180 High Street
Uckfield
TN22 1AX

Description of the charity's trusts

Type of governing document

The District's governing documents are those of 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

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

Additional governance issues

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.

The Committee consists of 3 independent representatives, Chairman, Treasurer and Secretary, together with the District Commissioner, District Explorer Scout Commissioner and District Network Scout Commissioner and elected, appointed and co-opted members. The Committee usually meets 5 times a year.

The District Executive Committee exists to support the District Commissioner in meeting the responsibilities of the appointment 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.

Risk and Internal Control

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 buildings, property and equipment. 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 membership fees contributes to the Scout Association's national accident insurance policy. The District also has an extension policy with the Scout Association to pay set sums for personal accident and medical expenses for non-member helpers and supporters. Risk Assessments are undertaken before all activities.

Reduced income. The District holds reserves to ensure the continuity of activities in the event of a major reduction in income. The Committee could introduce a District subscription to increase the income to the District on an ongoing basis, either temporarily or permanently.

Reduction or loss of leaders. The Groups that form the District are 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 a 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 a Group. The District has put in place policies to encourage new leaders to join the Groups.

Section B Structure, governance and management (continued)

Reduction or loss of members. The District provides activities for all young people aged 6 to 25. If there was a reduction in membership in a particular section or a 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 a Group.

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 2 signatories for all payments and comprehensive insurance policies to ensure that insurable risks are covered.

Section C Objectives and activities

Summary of the objectives of the charity set out in its governing document

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

The Aim of the Scout District, as part of the Scout Association, is to promote the development of young people in achieving their full physical, intellectual, social and spiritual potentials; as individuals, as responsible citizens and as members of their local, national and international communities. The method of achieving the Aim of the Association is by providing an enjoyable and attractive scheme of progressive training, based on the Scout Promise and Law and guided by adult leadership.

Summary of the main activities in relation to these objects

The District Commissioner, Deputy District Commissioner and the Assistant District Commissioners hold meetings with Leaders from Groups, to discuss proposed activities and events and to provide assistance to Groups in an endeavour to meet their needs and requirements.

The District has, over the years, organised numerous activities, events, outings, camps and expeditions to assist the young people in achieving their full potential, at levels suitable for each age group. These and the two big public events, the St George's Day Parade and the District Gang Show had to be postponed or cancelled, because of the Covid pandemic.

The District Appointments Advisory Committee oversees adult appointments in the District to ensure that suitable adults are appointed and that they receive appropriate, ongoing, training.

Contribution made by volunteers

All adults within the District are volunteers and their valuable contribution to the success of the District is greatly appreciated.

The District Executive also appreciates and acknowledges the large amount of work undertaken by those Groups and Leaders who managed to keep Scouting going via the internet.

Public Benefit Statement

The Trustees confirm that they have complied with the duty, in the Charities Act 2011, to have due regard to the Charity Commission's general guidance on public benefit. The Trustees believe that the benefits enjoyed by young people in Scouting activities, supported by Hastings Rye & District Scout Council, meet the public benefit criteria of the Charities Act 2011, without distinction by reason of age, disability or diversity.

Section D Achievements and performance

The re-opening of the Scout Groups and the opening of a new Group - the 21st Hastings (Claremont) Scout Group.

Section E Financial review

Income for the year was £ 35766 (2020 - £(157)), with expenditure of £8484 (2020 - £5299), leaving a net surplus of £27282 (2020- deficit £5456).

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 at least 24 months running costs.

The District held cash reserves of approximately £146932 at the year end. This is above the level required for operating expenses, but is being reduced by the expenditure of capital sums to assist Scouting in the District..

Investment policy

The District has adopted a low risk strategy to the investment of its funds. All funds are held in cash using only UK banks or building societies, the Scout Association's Short Term Investment Service or the Charities' Official Investment Fund.

The District Executive regularly monitors the levels of bank balances and the interest rates received, to ensure that 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 possible cash flow requirements.

Section F Declaration

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

Signed on behalf of the charity's trustees

Signatures

	
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Full Names

Peter Walker	Brian Fox
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Position

Chairman	Treasurer
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Date

19/9/2022

Hastings Rye and District Scout Council

Financial statements for the year ending 31st December 2021

Statement of financial activities

		2021			2020
	Note	Unrestricted funds £	Restricted funds £	Endowment funds £	Total £
Incoming resources	3				
Incoming resources from generated funds					
Voluntary income		33,006	-	-	33,006
Activities for generating funds		246	-	-	246
Investment income		12	-	-	12
Incoming resources from charitable activities		2,502	-	-	2,502
Other incoming resources		-	-	-	-
Total incoming resources		35,766	-	-	35,766
Resources expended	4- 8				
Costs of Generating Funds					
Costs of generating voluntary income		-	-	-	-
Fundraising trading costs		1,429	-	-	1,429
Investment management costs		-	-	-	-
Charitable activities		7,055	-	-	7,055
Governance costs		-	-	-	-
Other resources expended		-	-	-	-
Total resources expended		8,484	-	-	8,484
Net incoming/(outgoing) resources before transfers		27,282	-	-	27,282
Gross transfers between funds		-	-	-	-
Net incoming/(outgoing) resources before other recognised gains/(losses)		27,282	-	-	27,282
Other recognised gains/(losses)					
Gains and losses on revaluation of fixed assets for the charity's own use		-	-	-	-
Gains and losses on investment assets		-	-	-	-
Net movement in funds		27,282	-	-	27,282
Total funds brought forward		129,703	6,827	-	136,530
Total funds carried forward		156,985	6,827	-	163,812

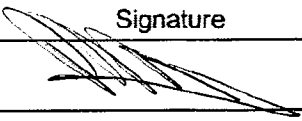
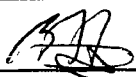
Hastings Rye & District Scout Council

Financial statements for the year ending 31st December 2021

Balance sheet

		31st December 2021			31st December 2020
	Note	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total £
Fixed assets					
Tangible assets	9	4,910	-	-	4,910
Other fixed assets		-	-	-	-
Investments	10	-	-	-	-
Total fixed assets		4,910	-	-	5,105
Current assets					
Stock and work in progress		292	-	-	292
Debtors	11	12,057	-	-	12,057
(Short term) investments	12	131,386	6,827	-	138,213
Cash at bank and in hand	13	8,719	-	-	8,719
Total current assets		152,454	6,827	-	159,281
Creditors: amounts falling due within one year	14	379	-	-	379
Net current assets/(liabilities)		152,075	6,827	-	158,902
Total assets less current liabilities		156,985	6,827	-	163,812
Creditors: amounts falling due after one year	14	-	-	-	-
Provisions for liabilities and charges		-	-	-	-
Net assets		156,985	6,827	-	163,812
Funds of the Charity					
Unrestricted funds		156,985	-	-	156,985
Restricted income funds	15	-	6,827	-	6,827
Endowment funds	15	-	-	-	-
Total funds		156,985	6,827	-	163,812

The financial statements were approved and signed by:

Signature	Print Name
	P Walker Chairman
	B Fox Treasurer

Note 1 Basis of preparation

1.1 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 2006);
- and with Accounting Standards
- and with the Charities Act 2011

1.2 Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

1.3 Changes to previous accounts

No changes have been made to accounts for previous years.

Notes to the accounts

Note 2 Basis of Preparation

Note 2

INCOMING RESOURCES

Recognition of incoming resources	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> 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	Memberships subscription 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 subscription 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 SoFA.
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	<p>Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.</p> <p>Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.</p> <p>Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.</p>
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 in the accounts but is described in the trustees' 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.
Governance costs	Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.
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.
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.
Support Costs	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.
Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least £100. 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 and work in progress	These are valued at the lower of cost or market value.

Note 3

Analysis of incoming resources

	Analysis	2021 £	2020 £
Voluntary income	Membership Receipts	20,081	25,404
	Less: Membership receipts paid on (National/County)	(22,102)	(27,675)
	Net membership subscriptions retained	(2,021)	(2,271)
	Grants & Donations Received	16,907	1,334
	Rental Income	120	120
	Legacy	18,000	-
	Total	33,006	(817)
Activities for generating funds	Bag packing and other fundraising activities	-	-
	Badge Sales	246	-
		-	-
		-	-
	Total	246	-
Investment income	Bank Deposit Interest	11	38
	CCLA COIF Charities Deposit Fund	1	26
		-	-
		-	-
	Total	12	64
Incoming resources from charitable activities	Gang Show	-	-
	General Fund	2,502	596
	Total	2,502	596

Note 4

Analysis of resources expended

		2021 £	2020 £
Costs of generating voluntary income	Fund-raising Expenses	-	-
		-	-
		-	-
		-	-
	Support costs	-	-
	Total	-	-
Fundraising trading costs	Badge Sale Expenses	1,429	-
		-	-
		-	-
		-	-
	Support costs	-	-
	Total	1,429	-
Investment management costs		-	-
		-	-
	Total	-	-
Charitable activities	Youth programme and activities	1,621	760
	Gang Show expenses	222	87
	Adult support and training		77
	Development of scouting	4,320	3,817
	Support and services to the movement	-	-
	Grants and Donations	-	-
	Governance costs	698	558
	Total	6,861	5,299

Note 5 Support Costs

Support costs have been analysed as follows:

	Fundraising activity £	Charitable Activity £	Governance Activity £	Total Cost £
	-			-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
Total	-	-	-	-

Note 6 Expenses and fees**6.1 Trustee 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:

Number of trustees who were paid expenses

2021	2020
0	0
£0.00	£0.00

Total amount paid

6.2 Auditor/Independent Examiner fees

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

Auditors'/Independent examiner's fees for reporting on the accounts

Other fees - advice, consultancy, accountancy services

2021 £	2020 £
594	558

Note 7 Paid Employees

There were no paid employees

Grantmaking

8.1 Total value of grants

Total/

The charity made the following material grants to institutions.

Total grants to institutions

Note 9**Tangible fixed assets****9.1 Cost or valuation**

	Land & Buildings	Motor Vehicles	Furniture, Fittings and Office Equipment		Total
	£	£	£	£	£
Balance brought forward	4,327	-	5,387	-	9,714
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers	-	-	-	-	-
Balance carried forward	4,327	-	5,387	-	9,714

9.2 Accumulated depreciation and impairment provisions

Depreciation is provided on the above assets at the following rates:

Basis	Straight Line/Reducing Balance	Straight Line/Reducing Balance	Reducing Balance	Reducing Balance
Rate			25%	25%

	Land & Buildings	Motor Vehicles	Furniture, Fittings and Office Equipment	Scouting Equipment etc	Total
	£	£	£	£	£
Balance brought forward	-	-	4,609	-	4,609
Depreciation charge for year	-	-	195	-	195
Impairment provisions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers	-	-	-	-	-
Balance carried forward	-	-	4,804	-	4,804

9.3 Net book value

Brought forward	4,327	-	778	-	5,105
Carried forward	4,327	-	583	-	4,910

9.4 Revaluation

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Note 10 Investment assets**10.1 Fixed assets investments**

	£
Carrying (market) value at beginning of year	-
Add: additions to investments at cost	-
Less: disposals at carrying value	-
Add/(deduct): net gain/(loss) on revaluation	-
Carrying (market) value at end of year	-

Analysis of investments

	10.2 Market value at year end £	10.3 Income from Investments for the year £
Investment properties	-	-
Investments listed on a recognised stock exchange or held in common investment funds, open ended investment companies, unit trusts or other collective investment schemes	-	-
Investments in subsidiary or connected undertakings and companies	-	-
Securities not listed on a recognised Stock Exchange	-	-
Cash held as part of the investment portfolio	-	-
Other investments	-	-
Total	-	-

10.4 Material investment holdings

Material Investments (more than 5 per cent of the value of the charity's total investments) were:

Investment held	
Market Value	

Note 11 Debtors and prepayments**Analysis of debtors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	31st December 2021 £	31st December 2020 £	31st December 2021 £	31st December 2020 £
Trade debtors	10,510	12,659	-	-
Debts due from the County/Area/District/Group	-	-	-	-
Other debtors	-	-	-	-
Prepayments and accrued income	1,547	2,068	-	-
Total	12,057	14,727	-	-

Note 12 Short term investments**Analysis of deposits**

	31st December 2021 £	31st December 2020 £
The Scout Association short term investment service	-	-
Other deposits	138,213	105,871
Total	138,213	105,871

Note 13 Cash at bank and in hand**Analysis of deposits**

	31st December 2021 £	31st December 2020 £
Bank current accounts	6,347	7,394
Building society accounts	-	-
Cash in hand	2,372	2,696
Total	8,719	10,090

Note 14 Creditors and accruals**14.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	31st December 2021 £	31st December 2020 £	31st December 2021 £	31st December 2020 £
Loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Subscriptions	-	-	-	-
Debts due to the County/Area/District/Group	-	-	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
Accruals & Deferred Income	379	985	-	-
	379	985		

Note 15 Endowment and restricted funds**15.1 Funds held**

The charity held the following funds at the year end

- permanent endowment funds (PE);
- expendable endowment funds (EE); and
- restricted income funds, including special trusts, of the charity (R).

Fund Name	Type PE, EE or R	Purpose and Restrictions
Moon Trust Fund	R	To be used for camping/expedition related purposes

15.2 Movements of major funds

Fund names	Fund balances brought forward £	Incoming resources £	Outgoing resources £	Transfers £	Gains and losses £	Fund balances carried forward £
Moon Trust Fund	6,827	-	-		-	6,827
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Total Funds	6,827	-	-	-	-	6,827

15.3 Transfers between funds

From Fund (Name)	To Fund (Name)	Reason	Amount

Independent Examiner's Report to the Trustees of Hastings Rye & District Scout Council

I report on the accounts of the charity for the year ended 31st December 2021, which are set out on pages 7 to 20.

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 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

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

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the 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 Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities 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.



Peter Watters FCA BFP
McPhersons CFG Ltd
Chartered Accountants and Registered Auditors
23 St Leonards Road
Bexhill-on-Sea
East Sussex
TN40 1HH

Date: 20-09-2022