



East Grinstead District Scout Council

Registered Charity No. 305849

Scout Association Registration No.15514

Report and Accounts For the Year Ended 31st March, 2022

Trustees' Annual Report

For the period

From (start date)

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 to end date

3	1	0	3	2	2
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Section A Reference and administration details

Charity name

East Grinstead District Scout Council

Other names the charity is known by

EGDSC

Registered charity number (if any)

3	0	5	8	4	9
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Charity's principal address

c/o 9 Lynton Close

East Grinstead

West Sussex

Postcode

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Names of the charity trustees who manage the charity

Trustee Name	Office (if any)	Dates acted if not for whole year
Melvin Fletcher	District Commissioner	Resigned 31/05/2021
Nicholas Hills	District Chairman	
Marcus Williams	District Treasurer	
Miles Price	District Youth Commissioner	Resigned 13/09/2021
Peter Few	District Explorer Scout Commissioner	Resigned 31/05/2022
Holly-Mae Robinson	District Network Liaison	Resigned 11/08/2021
Anthony Baulch		
Peter Smith		
Brian Riches		
Lloyd Rose		Resigned 15/06/2021
Michael Barty		
Tony Harvey		Appointed 12/01/2021
Lily Graham	District Youth Commissioner	Appointed 11/01/2022
Adam Rayner	District Network Liaison	Appointed 11/01/2022

Type of advisor	Name	Address
Solicitor	Ms CI Lumley LLB	Waughs Solicitors, East Grinstead
Insurance	Unity Insurance Services	Lancing, West Sussex BN15 8UW
Bankers	Lloyds Bank Plc.	East Grinstead Branch
Property	Philip K A Baker FRICS	RH & RW Clutton LLP

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.

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

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

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 meets regularly during the year and consists of the District Chair and Treasurer, together with the District Commissioner and ex-officio representatives together with co-opted representatives.

This District Executive Committee exists to support the District Commissioner 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
- 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**

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 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.

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**

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

The Aim 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.

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The District actively seeks to develop and grow Scouting in the area through the provision of training and recruitment for leaders and members, together with organising events to promote Scouting and raise the public awareness.

Section C**Objectives and activities (continued)**

During the year under review the District, along with all Scouting in the UK, was again impacted by the Covid-19 pandemic and activities were significantly restricted which is reflected in the Income and Expenditure reported for the year.

Income from investments was also impacted as the District Executive took the decision to continue to support our tenant in the short term to secure the long term benefits of the lease on the Wagg Centre.

Section D**Financial Review****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 12 months running costs, circa £40k in any normal trading year.

valuations, of approximately £148k, against this at year end. This is above the level required for operating expenses. However this can be explained by the inclusion of reserves in relation to District Explorer and Network funds included in this total. The Trustees have again committed to support young people from the District selected to attend the 2023 World Jamboree in Korea and monies have been designated in the accounts for this purpose.

Section E**Declaration**

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

Signed on behalf of the charity's trustees

Signature(s)

Nick Hills

Marcus Williams

Full name(s)

Nicholas Hills

Marcus Williams

Position (eg Secretary, Chair)

District Chairman

District Treasurer

Date

1 9 0 7 2 2

Independent examiner's report to the trustees of the East Grinstead District Scout Council

I report on the accounts of the Trust for the year ended 31 March 2022, 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(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 Commission 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 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 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.

Signed: *Andy Smith*

Name: Andrew Smith

Address: 31 Locks Meadow, Dormansland, Surrey, RH7 6AW

Date: 10th July 2022

East Grinstead District Scout Council

Financial statements for the year ending 31st March 2022

Statement of financial activities

Note	2021/22			2020/21	
	Unrestricted funds	Restricted funds	Endowment funds	Total	Total
	£	£	£	£	£
Incoming resources					
Incoming resources from generated funds	3	0	0	0	0
Voluntary income	3	1,328	0	1,328	15
Activities for generating funds	3	1,050	0	1,050	400
Investment income	3	11,129	0	11,129	2,646
Incoming resources from charitable activities	3	9,924	0	9,924	6,987
Other incoming resources	3 & 15	0	0	0	0
Total incoming resources		23,431	0	23,431	10,048
Resources expended					
Costs of Generating Funds	4-8	0	0	0	0
Costs of generating voluntary income	4-8	4,619	0	4,619	2,494
Fundraising trading costs	4-8	0	0	0	0
Investment management costs	4-8	0	0	0	0
Charitable activities	4-8	11,507	0	11,507	8,093
Governance costs	4-8	(196)	0	(196)	(63)
Other resources expended	4-8 & 15	0	150	150	0
Total resources expended		15,930	150	16,080	10,524
Net incoming/(outgoing) resources before transfers		7,501	(150)	7,351	(476)
Gross transfers between funds		(400)	0	400	0
Net incoming/(outgoing) resources before other recognised gains/(losses)		7,101	(150)	400	(476)
Other recognised gains/(losses)					
Gains and losses on revaluation of fixed assets for the charity's own use		0	0	0	0
Gains and losses on investment assets		0	0	0	0
Net movement in funds		7,101	(150)	400	(476)
Total funds brought forward		329,368	150	3,054	332,572
Total funds carried forward		336,469	0	3,454	332,096

East Grinstead District Scout Council

Financial statements for the year ending 31st March 2022

Balance sheet

		31st March 2022			31st March 2021	
Note	Unrestricted funds £	Restricted funds £	Endowment funds £	Total £	Total £	
Fixed assets						
	Tangible assets	9	-	-	-	-
	Other fixed assets		-	-	-	-
	Investments	10	187,500	-	-	187,500
	Total fixed assets		187,500	-	-	187,500
Current assets						
	Stock and work in progress		1,822	-	-	1,822
	Debtors	11	12,427	-	-	4,641
	(Short term) investments	12	82,405	-	-	82,296
	Cash at bank and in hand	13	59,512	-	-	56,337
	Total current assets		156,166	-	-	145,096
	Creditors: amounts falling due within one year	14	3,743	-	-	500
	Net current assets/(liabilities)		152,423	-	-	144,596
	Total assets less current liabilities		339,923	-	-	332,096
	Creditors: amounts falling due after one year	14	-	-	-	-
	Provisions for liabilities and charges		-	-	-	-
	Net assets		339,923	-	-	332,096
Funds of the Charity						
	Unrestricted funds		336,469	-	-	328,892
	Restricted income funds	15	-	-	-	150
	Endowment funds	15	-	-	3,454	3,054
	Total funds		336,469	-	3,454	332,096

The financial statements were approved by the Trustees on 19th July 2022 and signed on their behalf by

Signature	Print Name
<i>Nick Hills</i>	Nicholas Hills
<i>Marcus Williams</i>	Marcus Williams

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 2005);
- and with Accounting Standards
- and with the Charities Act 1993.

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.

Note 2 Accounting policies**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	Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.
Donated services and facilities	These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.
Volunteer help	The value of any voluntary help received is not included 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.

ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least £X. 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

		2021/22	2020/21
		£	£
Analysis			
Voluntary income	Membership subscriptions	32,204	28,729
	Less: Membership subscriptions paid to HQ/County	(30,876)	(28,714)
	Net membership subscriptions retained	1,328	15
	Total	1,328	15
Activities for generating funds	Jamboree Income	1,050	400
	Others	0	0
	Total	1,050	400
Investment income	Bank Interest	8	21
	Property Rents	11,121	2,625
	Total	11,129	2,646
Incoming resources from charitable activities	Badge and Shop Sales	2,197	725
	Youth programme and activities	7,727	6,174
	Training	0	0
	Miscellaneous income	0	88
	Total	9,924	6,987
Total		23,431	10,048

Note 4 Analysis of resources expended

		2021/22 £	2020/21 £
Costs of generating voluntary income	Support costs	4,405	2,494
	Training costs	214	0
	Total	4,619	2,494
Charitable activities	Youth programme and activities	6,312	7,464
	Badge and Shop Costs	2,994	617
	Jamboree Expenses	0	0
	Miscellaneous	2,201	12
	Total	11,507	8,093
Governance costs	Trustees Expenses	0	0
	Movement in Stock Provision	(196)	(63)
	Total	(196)	(63)
	Total	15,930	10,524

Note 5 Support Costs

Support costs have been analysed as follows:

	Fundraising activity £	Charitable Activity £	Governance Activity £	Total Cost £
Administrative Support Costs	105	4,300	-	4,405
	-	-	-	-
Total	105	4,300	-	4,405

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

Nature of the expenses

Total amount paid

	2021/22	2020/21
	0	0
	Reimbursement for expenses directly incurred in relation to fulfilling the role of Trustees of the Charity	
	£0	£0

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

	2021/22 £	2020/21 £
	NIL	NIL
	NIL	NIL

Note 7 **Paid employees****7.1 Staff Costs**

	2021/22	2020/21
	£	£
Gross wages, salaries and benefits in kind	-	-
Employer's National Insurance costs	-	-
Pension costs	-	-
Total staff costs	NIL	NIL

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

	2021/22	2020/21
	Number	Number
The parts of the charity in which the employees work	-	-
Total	NIL	NIL

7.3 Defined contribution pension scheme**Brief details of the scheme**

N/A

	2021/22	2020/21
	£	£
The costs of the scheme to the charity for the year	NIL	NIL
The amount of any contributions outstanding at the year end	NIL	NIL
The amount of any contributions prepaid at the year end	NIL	NIL

Note 8 Grantmaking

The charity made the following material grants and donations during the year

8.1 Total value of grants

Purpose for which grants made	Grants to institutions Total amount £	Grants to individuals Total amount £
Support for youth activities	-	277
Other	500	-
Total	500	277

8.2 Grants made to institutions

The charity made the following material grants to institutions.

Names of institutions	Purpose	Total amount of grants paid £
1st West Hoathly Scout Group	Grant for COVID-19 materials	250
4th East Grinstead Scout Group	Grant for COVID-19 materials	250
		-
		-
		-
Total grants to institutions		500

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

	Land & Buildings	Motor Vehicles	Furniture, Fittings and Office Equipment	Scouting Equipment etc	Total
	£	£	£	£	£
Balance brought forward	-	-	-	-	-
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers	-	-	-	-	-
Balance carried forward	-	-	-	-	-

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	Straight Line/Reducing Balance	Straight Line/Reducing Balance
Rate	0%	25%	25%	25%

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

9.3 Net book value

Brought forward	-	-	-	-	-
Carried forward	-	-	-	-	-

9.4 Revaluation

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

	£
Carrying (market) value at beginning of year	85,000
Add: additions to investments at cost	-
Less: disposals at carrying value	-
Add/(deduct): net gain/(loss) on revaluation	102,500
Carrying (market) value at end of year	187,500

Analysis of investments

	10.2 Market value at year end £	10.3 Income from investments for the year £
Investment properties	187,500	-
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	187,500	-

10.4 Material investment holdings

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

Investment held

Portland Hall, Portland Road, East Grinstead

Market Value

The last formal valuation of the property was undertaken in 2019 where a freehold value of £187,500 was placed thereon, and a Property Revaluation Reserve of £181,000 established. The Trustees are of the opinion that, given the continual maintenance undertaken by the Tenant, the value has not diminished since that date.

Note 11 Debtors and prepayments

Analysis of debtors

	Amounts falling due within one year		Amounts falling due after more than one year	
	31st March 2022 £	31st March 2021 £	31st March 2022 £	31st March 2021 £
Debts due from the County/Area/District/Group	9,830	3,884	-	-
Prepayments and accrued income	2,597	757	-	-
Total	12,427	4,641	NIL	NIL

Note 12 Short term investments

Analysis of deposits

	31st March 2022 £	31st March 2021 £
The Scout Association Charity Deposit Account	100	-
Other deposits	82,305	82,296
Total	82,405	82,296

Note 13 Cash at bank and in hand

Analysis of deposits

	31st March 2022 £	31st March 2021 £
Bank current accounts	59,512	56,337
Cash in hand	-	-
Total	59,512	56,337

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 March 2022 £	31st March 2021 £	31st March 2022 £	31st March 2021 £
Subscriptions (Capitation)	-	-	-	-
Accruals and deferred income	3,743	500	-	-
Total	3,743	500	NIL	NIL

14.2 Security over assets

None.

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
Darren Jackson Fund	EE	The fund is to be used to provide additional funding to individual Network members and Explorer Scouts of East Grinstead District when undertaking International Expeditions, other than World Jamborees, in particular Queen's Scout, Duke of Edinburgh Award and Explorer Belt Expeditions.
West Hoathly Group Fund	R	Funds held on account for the West Hoathly Scout Group

15.2 Movements of major funds

Fund names	Fund balances brought forward £	Incoming resources £	Outgoing resources £	Transfers £	Gains and losses £	Fund balances carried forward £
Darren Jackson Fund	3,054	-	-	400	-	3,454
West Hoathly Scout Group	150	-	150	-	-	-
Total Funds	3,204	-	150	400	-	3,454

15.3 Transfers between funds

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

Note 16 Transactions with related parties**16.1 Remuneration and benefits**

Name of trustee or connected party	Legal authority (eg order, governing document)	Amounts paid or benefit value	
		2021/22 £	2020/21 £
		N/A	N/A
		N/A	N/A
		N/A	N/A

16.2 Loans

	Name of trustee or connected party	Legal authority	Amount owing	
			2021/22 £	2020/21 £
Due to trustees and related parties			N/A	N/A
Due from trustees and related parties			N/A	N/A

16.3 Other transaction(s) with trustees or related parties

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	2021/22 £	2020/21 £
			N/A	N/A
			N/A	N/A
			N/A	N/A

Note 17 Additional Disclosures

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts.

None.