

**CHELMSFORD DISTRICT SCOUT COUNCIL**  
Charity Number: 302033

**ACCOUNTS FOR THE YEAR ENDED**  
**31 MARCH 2023**



# CHELMSFORD DISTRICT SCOUT COUNCIL

## CONTENTS FOR THE YEAR ENDED 31 MARCH 2023

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	Page
Legal and administrative information	1
Trustees Annual Report	2 - 6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the financial statements	10-14

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# CHELMSFORD DISTRICT SCOUT COUNCIL

## LEGAL AND ADMINISTRATIVE INFORMATION FOR THE YEAR ENDED 31 MARCH 2023

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**Charity number** 302033

**Contact Address & c/o** 3 Alyssum Close  
Chelmsford  
Essex  
CM1 6YF

**Trustees**

<b>Trustee Name</b>	<b>Office (if any)</b>	<b>Status</b>
Roger Cole	Chair	Ex-Officio
Rick Balding	Secretary	Ex-Officio
David Clarke	Treasurer	Ex-Officio
Suzanne Ball	Co-District Commissioner (DC)	Ex-Officio
Leanne Oscroft	Co-District Commissioner (DC)	Ex-Officio
Bruce Knight	District Explorer Scout Commissioner	Ex-Officio
Danyel Horner	Deputy DC Youth Support	Nominated
Nicola Hills	Deputy DC Development	Nominated
Chris Harpley	Riffhams Campsite Manager	Elected
Andrew Missen		Elected
Malcolm Taylor		<b>Elected</b>
Steph Bendall		Nominated
Chris McCann	Safety Adviser	Co-opted
Chris Oscroft	Network Commissioner	Co-opted

**Names of advisers**

<b>Type of advisor</b>	<b>Name</b>
Communications	Kris Reynolds
Financial Support	Yan Guo

**Independent Examiner** Community360  
Winsley's House  
High Street  
Colchester  
Essex, CO1 1UG

**Bankers** Barclays Bank

**Insurers** Unity Insurance Services

# CHELMSFORD AND DISTRICT SCOUT COUNCIL

## INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2023

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I report on the accounts of Chelmsford and District Scout Council for the year ended 31 March 2023 which are set out on pages 8 to 14.

### **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

20/09/2023

# CHELMSFORD DISTRICT SCOUT COUNCIL

## TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2023

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### Our Mission

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.

### Our Values

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.

### Our Goal

Our aim is to continue to develop Scouting in the Chelmsford District, to become more inclusive and to be shaped by young people and to strengthen our role within the community. The method by which we aim 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 and 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 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 for the almost 2,000 young people (YP) in Chelmsford District is provided through 26 Scout Groups (Sections include Squirrels 4-6 years; Beavers 6-8 years; Cubs 8 to 10 years and Scouts 10 to 14 years), 7 District Explorer Scout Units (for ages 14 to 18), and a District Scout Network Unit (18–25 year-olds). The 26 Scout Groups operate as independent charities with their own Trustees and prepare their accounts independently, whereas the Explorer and Network Units are District based and their accounts are part of the District reporting.

The Scout programme is delivered by over 300 trained adult volunteer leaders, aided by over 200 adult volunteers in Governance and Active Support (ASU) roles. The District Executive Committee acknowledges that these volunteers are its most valuable asset and resource, without whose support it would not be 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. But post-Covid, our adult volunteer numbers have not built back up to the pre-Covid levels. Numbers were 5% down (516) compared to last year (543) and over 20% lower than pre-Covid (706 in 2019). This trend reflects the national picture.

This past year the Scouting in Chelmsford District has almost fully returned to face-to-face meetings. Young people have continued to return to their sections or joined afresh and overall numbers of young people are up 6.8% (1888 compared to 1767 last year).

### Structure Governance & Management

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

# CHELMSFORD DISTRICT SCOUT COUNCIL

## TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2023

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The Trustees are appointed annually at the Annual General Meeting of the Chelmsford 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 all undertake Trustee training within 5 months of appointment. The Trustees ensure that young people are involved in decision making and strive to have at least one 18–25 year-old as a member of the District Executive Committee. Young people are also given opportunities across the District, and encouraged to become the Leaders of the future, thereby enhancing the prospects of better retention of young people through to potential adult volunteering roles.

The District Executive committee met on six occasions during the year. The Executive Committee is supported by 3 sub-committees (Finance, Riffhams Campsite, and Appointments Advisory) with the District Scout Shop and Grants each being led by a nominated trustee with any major decisions taken by the full Executive Committee. Where appropriate the Trustees continue to undertake activities to improve the management of Trustee meetings, the information flow for Trustees and governance for Sub Committees.

The Executive Committee has started to address the reduced income in our finances over the Covid period by initiating a Finance Action Plan, coupled with the introduction of an annual District levy of £3 per person. The key objective is to return the District's finances to a "break-even" position following 4 years of £10K negative end-year results. The introduction of the District levy was regrettably felt to be necessary and has certainly helped improve the finances. This, coupled with income from Riffhams Campsite, the Gang Show and other youth events; the District Scout Shop and from ASU fund raising activities have almost achieved the "break-even" objective. The 2023 year-end figure is in fact approx. £4.5K positive, but this is due to two exceptional one-off items (a £5K donation to one Explorer Unit and £2K Kent Jamboree donation to ASU).

The introduction of a District levy for the first time in over 50 years has prompted the question – "What do we receive for our money"? The District offers the following to ALL its members, (though not all choose to avail themselves of these opportunities) –

**RIFFHAMS CAMPSITE** – free use for day/evening sessions at our District campsite.

**DISTRICT GRANTS** – available to groups and to young people in-need.

**DISTRICT ACTIVITIES & EVENTS** – a wide range of District activities including annual Gang Show.

**DISTRICT EQUIPMENT** – a large inventory of equipment in our District store for loan or hire.

**DISTRICT SCOUT SHOP** – offers a discount on uniforms and other items.

**MOTION PICTURE LICENCE** – enables all sections/groups/units to legally play DVDs or stream movies.

Of course, it could be argued that many of these opportunities were already available prior to the introduction of the District levy, which is true. But prior to the levy and for at least 10 years our accounts were always in the "red" at year end from between £2K to £10K, reducing our bottom line year-on-year.

### **Trustees' Responsibilities Statement**

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 situation 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:

# CHELMSFORD DISTRICT SCOUT COUNCIL

## TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2023

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- 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 a 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.

### **Risk Management**

The Executive Committee has identified a number of risks they believe the District is exposed to and has taken action to mitigate them. The main areas of concern are:

**Riffhams Campsite** – damage to buildings or other areas of the property or equipment. A Campsite committee meet regularly to review site management and the District has recently reviewed buildings and contents insurance to mitigate against permanent loss.

**Injury to leaders, helpers, supporters and members.** – The District is covered by accident insurance policies. Safety incidents are reviewed by the District Safety adviser and issues brought to the attention of the District Executive. Risk Assessments are undertaken before all District events.

**Reduced income from fundraising activities** – The District has previously relied on income from its Riffhams Campsite; the annual Gang Show and other Youth activities, The District Scout Shop and fundraising by the ASU. Covid-19 brought into sharp focus how vulnerable the District was when these activities ceased and income effectively dried up. The introduction of a District membership levy for the first time enabled us to reduce the deficit and as income streams start to return we hope to gradually reduce the need for the District membership levy.

**Internal Controls** – 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 policy to ensure insurable risks are covered.

### **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.
- Demonstrating 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 on an ongoing basis and

# CHELMSFORD DISTRICT SCOUT COUNCIL

## TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2023

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cover any contingencies that might arise. During the year the Trustees have continued to take steps to seek ways to consolidate the Charity's funds across its various activities. They have confirmed that cash reserves should fall to no less than £60,000 to meet ongoing commitments and support regular Scouting activities. Any future capital developments will be reviewed against this background. During the year the Trustees continually reassess the utilisation of the Charity's cash reserves for the benefit of Scouting within the District.

### **Achievements and Performance**

#### **Review of the Year**

During the past year the number of young people engaging in Scouting within our District has continued to grow to almost 2000 currently. Unfortunately, we are still seeing the effects of the pandemic, as the numbers of adult volunteers have not increased. We are continuing to promote Scouting with the hope of attracting more adults who wish to join in the fun. As part of the District's support to Groups, a recruitment event was held in June 2023. Adult recruitment and retention are something that many of our Groups have been focusing on, and we hope that throughout the transformation period more help will be offered with this.

Despite a lower number of adults volunteering, we are proud that Scout Groups have continued to provide their young people with many wonderful residential experiences, giving them the best of memories and putting the 'out' in Chelmsford Scouting. Over 500 nights away have been offered across the District ranging from HQ sleepovers to week-long camps in venues new and old.

Inspiring activities throughout the year have ranged from the Beaver handicraft competition to an Christmas festive hike. We have offered our young people the opportunity to kayak on local rivers; walk the "Plainsman hike"; visit London for the Lord Mayor's Show; experience an international day and celebrate Queen Elizabeth at various Jubilee events, to mention but a few. On a weekly basis, our sections from Squirrels and beyond, have visited the various emergency services; been taught life skills and generally allowed them to grow through their Scouting adventure, all under the guidance of our volunteers.

Our Active Support Unit (ASU) has held a few social events during the past year and has represented our District by willingly helping at various activities. ASU members supported the the Kent Jamboree by organising and running the staff bar and evening entertainment area. Our thanks go to them for their continued commitment, and we look forward to seeing them supporting the District at future events.

Our Executive Committee, soon to be known as the Trustee Board, continues to work in the background ensuring that we are offering the best support to our volunteers and YP.

The Chelmsford Scouts Gang Show continues to go from strength to strength. Cast numbers are increasing and reaction to the show has been very positive. Feedback has also been received regarding the visible growth and development of the young performers, who may have never been given this opportunity outside of Scouting. Several adult volunteers and Explorer scouts from the District will be attending upcoming International events in 2023, including the 25th World Jamboree in South Korea. We look forward to hearing all about their adventures at future District events.

Heartfelt thanks are extended to each one of our adult volunteers. We hope you have enjoyed making new memories; learning new skills; teaching old skills; meeting new friends and strengthening old friendships throughout the past year. Without your time, knowledge and care our young people wouldn't be on this journey. We want to continue offering high quality and safe Scouting to our young people, and to grow the District. The challenge now is to offer this amazing opportunity to new volunteers, encourage them to give what they can, thus allowing them and our young people to experience the incredible Scouting programme that Chelmsford has to offer.



# CHELMSFORD DISTRICT SCOUT COUNCIL

## TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2023

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### Riffhams Campsite

2022/23 has seen the welcome return of Scouts and other campsite users as well as an improvement in campsite income. The campsite manager and the service team have worked hard together making numerous improvements to the site including some innovative work developing a tree nursery to grow our own saplings for transplanting around the campsite. A scheduled coppicing programme has been carried out in one area of the site as part of the woodland management plan. The site has hosted several working parties of Explorer Scouts, together with their leaders, both from within and outside the District. Some recent boundary fencing by a neighbour has impacted on available space for car parking and alternative parking options are being explored by the site team.

### Thank You

The last few years have been unprecedented and have presented the Trustees and our volunteer leaders with many challenges. It has been a testament to our volunteers that, despite some adult helpers choosing not to return to Scouting post-Covid, the majority have stayed with us and faced up to the various challenges in an amazingly responsive way. The Trustees wish to express their thanks to these, and to all who support the work and development of Scouting in the Chelmsford District.

Approved by the Board of Trustees on 31/08/2023 and signed on their behalf by



**ROGER COLE** District Chair

Date: 31st August 2023

# CHELMSFORD DISTRICT SCOUT COUNCIL

## STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Prior period Total Funds 2022 £
<b>Incoming resources</b>					
Incoming resources from generating funds:					
Donations and legacies	3	6,210	-	6,210	675
Charitable activities					
Membership	2	6,490	-	6,490	-
Activities for generating funds	4	15,964	-	15,964	15,532
Activities & sections	6	49,012	-	49,012	24,618
Investment income	5	1,300	-	1,300	515
<b>Total incoming resources</b>		<b>78,976</b>	<b>-</b>	<b>78,976</b>	<b>41,340</b>
<b>Resources expended</b>					
Cost of generating funds					
Fundraising costs	7	7,721	-	7,721	12,882
Costs of charitable activities	8	66,791	-	66,791	38,897
<b>Total resources expended</b>		<b>74,512</b>	<b>-</b>	<b>74,512</b>	<b>51,779</b>
<b>Net income/(expense) for the year</b>		<b>4,465</b>	<b>-</b>	<b>4,465</b>	<b>(10,439)</b>
Previous year adjustment		6,344	-	6,344	-
Transfer between funds		1,601	(1,601)	-	-
<b>Net income/(expense) for the year</b>		<b>12,410</b>	<b>(1,601)</b>	<b>10,809</b>	<b>(10,439)</b>
<b>Reconciliation of funds</b>					
Total Funds B/Fwd		204,171	1,601	205,772	216,211
Total Funds C/Fwd		<b>216,581</b>	<b>-</b>	<b>216,581</b>	<b>205,772</b>


The notes on pages 10 - 14 form an integral part of these financial statements.

# CHELMSFORD DISTRICT SCOUT COUNCIL

## BALANCE SHEET AS AT 31 MARCH 2023

	Notes	2023		2022	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	11		100,000		93,656
<b>Current assets</b>					
Stock		5,578		4,578	
Debtors	12	17,851		18,317	
Cash at bank and in hand		107,058		94,365	
		<u>130,487</u>		<u>117,260</u>	
<b>Creditors: amounts falling due within one year</b>	13	<u>13,906</u>		<u>5,145</u>	
<b>Net current assets</b>			116,581		112,116
<b>Net assets</b>			<u><u>216,581</u></u>		<u><u>205,772</u></u>
<b>Funds</b>	14				
Unrestricted income funds			133,335		130,925
Restricted funds			-		1,601
Revaluation Reserve			83,246		73,246
			<u><u>216,581</u></u>		<u><u>205,772</u></u>

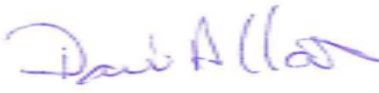
Signed

  
R Cole - Chairman

Date

31st August 2023

Signed

  
D Clarke - Treasurer

Date

31st August 2023

The notes on pages 10 - 14 form an integral part of these financial statements.

# CHELMSFORD DISTRICT SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

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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 2019) - (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 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 2023

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<b>2 Voluntary income</b>	<b>2023 Total £</b>	<b>2022 Total £</b>
<b>Membership</b>		
Membership fees received from Groups in the District	70,550	61,050
Subscriptions from Explorers & Network	7,858	
Less payable to Essex Scouts	(71,918)	(61,050)
	<u><b>6,490</b></u>	<u><b>-</b></u>

Total membership fees paid to Essex Scouts in the year including membership fees of the 7 Explorer units. The membership fees include a District Levy of £5,100.

<b>3 Donations and legacies</b>	<b>2023 Total £</b>	<b>2022 Total £</b>
Donations	6,210	675
	<u><b>6,210</b></u>	<u><b>675</b></u>

Restricted donations amounted to £Nil (2022 - £Nil).

<b>4 Activities for generating funds</b>	<b>2023 Total £</b>	<b>2022 Total £</b>
Retail	9,258	11,604
Riffhams camp site	4,656	3,803
Other income	2,050	125
	<u><b>15,964</b></u>	<u><b>15,532</b></u>

<b>5 Investment income</b>	<b>2023 Total £</b>	<b>2022 Total £</b>
Bank interest	1,300	515
	<u><b>1,300</b></u>	<u><b>515</b></u>

# CHELMSFORD DISTRICT SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

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<b>6 Income from activities and sections</b>	<b>2023</b>	<b>2022</b>
	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
Programme, activities & events	49,012	24,618
	<u>49,012</u>	<u>24,618</u>
	<u><u>49,012</u></u>	<u><u>24,618</u></u>
<b>7 Fundraising costs</b>	<b>2023</b>	<b>2022</b>
	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
Retail	5,604	11,164
Riffhams camp site	2,116	1,521
Support costs allocated - insurance	-	197
	<u>7,721</u>	<u>12,882</u>
	<u><u>7,721</u></u>	<u><u>12,882</u></u>
<b>8 Costs of charitable activities</b>	<b>2023</b>	<b>2022</b>
	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
Donations and grants	76	575
Programme, activities & events	48,247	16,665
Explorer membership fees	-	5,025
Support cost allocated	18,467	16,632
	<u>66,791</u>	<u>38,897</u>
	<u><u>66,791</u></u>	<u><u>38,897</u></u>
Restricted expenses were £Nil (2022 - £Nil).		
<b>9 Trustees' expenses</b>		
No trustee received any remuneration during the year. Trustees were reimbursed for expenses at a total of £3,620.40 (2022 £Nil).		
<b>10 Analysis of support costs</b>	<b>2023</b>	<b>2022</b>
	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
Insurance	4,095	3,937
Premises hire	299	66
Property expenses	9,855	8,830
General admin including postage	1,518	1,830
Bank Charges	795	966
Computer & website costs	591	-
Equipment	329	396
Examination & accountancy	502	502
Miscellaneous	483	302
	<u>18,467</u>	<u>16,828</u>
	<u><u>18,467</u></u>	<u><u>16,828</u></u>

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# CHELMSFORD DISTRICT SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

### 11 Tangible fixed assets

	Freehold Land £	Fixtures, Fittings & Equipment £	Total £
<b>Cost</b>			
As at 1 April 2022	100,000	26,496	126,496
Additions	-	-	-
Revaluation	-	-	-
As at 31 March 2023	<u>100,000</u>	<u>26,496</u>	<u>126,496</u>
<b>Depreciation</b>			
As at 1 April 2022	6,344	26,496	32,840
Charge for the year	-	-	-
Adjustment	(6,344)		(6,344)
At 31 March 2023	<u>-</u>	<u>26,496</u>	<u>26,496</u>
<b>Net book values</b>			
At 31 March 2023	<u>100,000</u>	<u>-</u>	<u>100,000</u>
At 31 March 2022	<u>93,656</u>	<u>-</u>	<u>93,656</u>

King Edward VIII Scout Park (Riffhams), Lingwood Common, Little Baddow is a freehold property (12 acres) with beneficial interest\* acquired in 2004.

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

The depreciation adjustment applied in 2023 relates to depreciation being incorrectly applied historically to the land held as detailed above.

### 12 Debtors

	2023 Total £	2022 Total £
Other debtors	1,487	45
Prepaid expenses	16,298	18,128
Accounts receivable	66	145
	<u>17,851</u>	<u>18,317</u>

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

	2023 Total £	2022 Total £
Accounts payable	10,239	1,686
Deferred income	3,165	2,757
Accruals	502	702
	<u>13,906</u>	<u>5,145</u>

# CHELMSFORD DISTRICT SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

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14 Fund balances	Balance 01/04/2022 £	Incoming £	Outgoing £	Transfers £	Balance 31/03/2023 £
Unrestricted	204,171	85,320	(74,512)	1,601	216,581
Restricted	1,601	-	-	(1,601)	-
Total	<u>205,772</u>	<u>85,320</u>	<u>(74,512)</u>	<u>-</u>	<u>216,581</u>

### 15 Analysis of net assets between funds

	Tangible Fixed Assets £	Net Current Assets £	Total 2023 £
<b>Fund balances are represented by:</b>			
Unrestricted funds	100,000	116,581	216,581
Restricted funds	-	-	-
	<u>100,000</u>	<u>116,581</u>	<u>216,581</u>

### 16 Related Parties

There were no related parties in the year.

### 17 Going Concern

These accounts have been produced on a going concern basis.

### 18 Number of staff

The charity has nil employees for the period (2022 - Nil).