



**Trustees Report and Financial
Statements
for the year ended
31st March 2020**

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Reference and Administration Details

Registered Charity Number: 1114244

Scout Association Registration Number: 10001558

Charity's Principle Address: 9 Church Lane, Brafield on the Green, Northampton,
NN7 1BA

Trustees:

| | |
|--------------------------------------|--|
| District Secretary | Robert Skears |
| District Treasurer | Kevin Hopkins (to 31/10/2019) Ken Underwood (from 01/11/2019) |
| District Commissioner | Ruth Kentigern-Fox |
| District Youth Commissioner | Tyler Jeffs |
| District Explorer Scout Commissioner | Mike O'Connor |
| District Scout Network Commissioner | Hannah Fraser (to 02/10/2019) Ken Hancock Sue Pearson Norman Pope Chris Van Schaijik |

Name and addresses of advisors:

Bankers:

CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Independent Examiner:

Mrs Linda Browett
7 Wymersley Close
Great Houghton
Northampton
NN4 7PT

Structure, Governance and Management

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.

The District is a trust established under its rule 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 all charities. This includes the registration, keeping proper accounts and making returns to the Charity Commission as appropriate.

The Committee consists of three independent representatives, Chair, Treasurer and Secretary together with the District Commissioner, District Youth Commissioner, District Explorer Scout Commissioner, District Scout Network Commissioner and representatives from across the District. The committee usually meets four times a year.

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

The 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 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 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.

Objectives and Activities

The Purpose of Scouting

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

The Values of Scouting

As Scouts we are guided by these values:

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

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

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

Belief – We explore our faiths, beliefs and attitudes

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

The Scout Method

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

- Enjoy what they are doing and having fun
- Take part in activities indoors and outdoors
- Learn by doing
- Share in spiritual reflection
- Take responsibility and make choices
- Undertake new and challenging activities
- Make and live by their promise

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

Achievements and Performance

We have invested in adult recruitment across the District as this has been identified as an area where support is needed for Groups.

A new Group has been opened in the District which is based at Paulerspury. Paulerspury Scout Group currently has 32 Young People and 4 Adults.

A new Beaver Scout Section was opened at Brackley to enable young people on the waiting list to access Scouting.

Senior awards have been a big focus and we currently have 2 teams working towards their Bronze and Silver Duke of Edinburgh Awards.

We have continued to support Paulerspury Scout Group and other Groups when needed.

There have been a number of activities run for the Beaver Scout Section during the year and a District Camp organised for the Cub Scout Section.

Financial Review

Reserves Policy

The District's policy on reserves is to hold sufficient resources to continue the charitable objectives of the District should income and fundraising activities fall short. The District Executive Committee considers that the District should hold a sum equivalent to one year's annual membership subscription.

The District held reserves of approximately £50,000 against this at year end as undesignated funds. This is above the level required for operating expenses however this can be explained by ongoing activities being self-funded as we continue to support Groups as necessary.

Investment Policy

The District does not hold sufficient funds to invest in longer term investments. The District has therefore adopted a risk adverse strategy to the investment of our funds. All funds are held in cash using only mainstream banks or building societies. Our aim is to get the best possible interest rates with low risk.

Independent Examiner's Report to the Trustees of the Grafton District Scout Council

Independent Examiner's Report to the Trustees of the
Grafton District.....SCOUT GROUP/DISTRICT/COUNTY/AREA SCOUT COUNCIL

I report on the accounts of the Group/District/County/Area for the year ended 31/3/2020 which comprise the Statement of Financial Activities, the Balance Sheet and related notes set out on pages.....

This report is made solely to the trustees in accordance with Section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees for my examination work.

Respective responsibilities of Trustees and Examiner

The Group's/District's trustees are responsible for the preparation of the accounts. They 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);
- 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 report

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 Group/District 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 (other than that disclosed below *):

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.

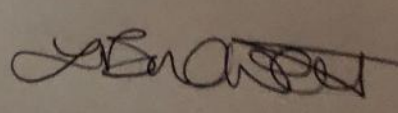
* Please delete the words in the brackets if they do not apply

Name: Linda Brouett

Qualification: ACCA

Address: 7, Wymersley Close
Great Houghton

Date: 26/9/20



LT700006 (1st February 2017)

Declaration

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

Signed on behalf of the Charity's trustees

Signature _____

Full Name Rosemary Shaw

Position District Chair

Date 19th November 2020

Signature _____

Full Name Ken Underwood

Position District Treasurer

Date 19th November 2020

Statement of Financial Activities

| | Note | Unrestricted Funds £ | Designated Funds | | | 2020 Total £ | 2019 Total £ |
|--|------|----------------------------|------------------|----------------|--------------|--------------------|--------------------|
| | | | Spotley £ | Explorers £ | Band £ | | |
| <u>Incoming Resources</u> | 3 | | | | | | |
| Incoming resources from generated funds | | | | | | | |
| Net voluntary income | | 5,288 | 0 | 4,605 | 1,070 | 10,963 | 23,185 |
| Activities for generating funds | | 7,502 | 2,421 | 0 | 0 | 9,923 | 9,053 |
| Investment Income (bank interest) | | 86 | 0 | 0 | 0 | 86 | 53 |
| Incoming resources from charitable activities | | 8,769 | 0 | 5,947 | 1,139 | 15,855 | 7,931 |
| Donations | | 0 | 190 | 0 | 0 | 190 | 160 |
| Gift Aid | | 19 | 334 | 2,730 | 1,081 | 4,164 | 1,098 |
| Other incoming resources | | 360 | 0 | 0 | 0 | 360 | 28 |
| Total Incoming Resources | | 22,024 | 2,945 | 13,282 | 3,290 | 41,541 | 41,508 |
| <u>Resources expended</u> | | | | | | | |
| Costs of generating funds | | | | | | | |
| Costs of generating voluntary income | | 0 | 0 | 0 | 0 | 0 | 0 |
| Fundraising trading costs | 4 | 6,192 | 1,305 | 0 | 0 | 7,497 | 4,701 |
| Charitable activities | 4 | 11,253 | 0 | 8,986 | 1,376 | 21,615 | 11,846 |
| Governance costs | 4 | 951 | 0 | 0 | 0 | 951 | 3,298 |
| Support costs | 5 | 2,317 | 0 | 0 | 0 | 2,317 | 3,713 |
| Bank charges etc. | | 349 | 0 | 0 | 0 | 349 | 60 |
| Total Resources Expended | | 21,062 | 1,305 | 8,986 | 1,376 | 32,729 | 23,618 |
| Net incoming/(outgoing) resources before transfers | | 962 | 1,640 | 4,296 | 1,914 | 8,812 | 17,890 |
| Gross transfers between funds | | 0 | 0 | 0 | 0 | 0 | 0 |
| Net incoming/(outgoing) resources before other recognised gains/(losses) | | 962 | 1,640 | 4,296 | 1,914 | 8,812 | 17,890 |
| Other recognised gains / (losses) | | 0 | 0 | 0 | 0 | 0 | 0 |
| Net movement in funds | | 962 | 1,640 | 4,296 | 1,914 | 8,812 | 17,890 |
| Total funds brought forward | | 49,684 | 8,179 | 0 | 2,848 | 60,711 | 42,821 |
| Total funds carried forward | | 50,646 | 9,819 | 4,296 | 4,762 | 69,523 | 60,711 |

Balance Sheet

31st March 2020

| Note | Unrestricted | Designated Funds | | | 2020 | 2019 |
|--|--------------|------------------|-----------|-------|-------|--------|
| | | Spotley | Explorers | Band | Total | Total |
| | £ | £ | £ | £ | £ | £ |
| <u>Fixed Assets</u> | | | | | | |
| Tangible assets | 8 | 0 | 0 | 0 | 0 | 0 |
| Other fixed assets | | 0 | 0 | 0 | 0 | 0 |
| Total fixed assets | | 0 | 0 | 0 | 0 | 0 |
| <u>Current assets</u> | | | | | | |
| Badge stock | 9 | 4,105 | 0 | 0 | 4,105 | 3,777 |
| Debtors | 10 | 2,522 | 0 | 0 | 2,522 | 3,897 |
| Cash at bank and in hand | 11 | 44,019 | 9,819 | 4,296 | 4,762 | 62,896 |
| Total current assets | | 50,646 | 9,819 | 4,296 | 4,762 | 69,523 |
| <u>Current liabilities</u> | | | | | | |
| Creditors: amounts falling due within one year | 12 | 0 | 0 | 0 | 0 | 0 |
| Net assets | | 50,646 | 9,819 | 4,296 | 4,762 | 69,523 |
| <u>Funds of the Charity</u> | | | | | | |
| Unrestricted funds | 13 | 50,646 | 9,819 | 4,296 | 4,762 | 69,523 |
| Total funds | | 50,646 | 9,819 | 4,296 | 4,762 | 69,523 |

Notes to the accounts

Note 1 – Basis of preparation

1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (FRS 102 SORP);
- 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:

- 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 subscriptions are in effect held as agents before being paid out.

Incoming resources with related expenditure

Where incoming resources have related expenditure 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 when 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.

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 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

ASSETS**Depreciation**

Depreciation is provided on Scouting equipment on a straight line basis and assets written off over 3 years

Stocks and work in progress

These are valued at the lower of cost or market value.

Note 3 – Analysis of incoming resources

Voluntary Income

| Analysis | 2020 £ | 2019 £ |
|---|---------------|---------------|
| Membership Subscriptions - Groups | 44,890 | 57,747 |
| Membership Subscriptions - Explorers | 4,605 | 3,127 |
| Membership Subscriptions – Band | 1,070 | 485 |
| Less: Membership Subscriptions paid onto County | (39,602) | (38,174) |
| Net membership subscriptions retained | 10,963 | 23,185 |
| | | |
| Sales of Product | 0 | 28 |
| Gift Aid | 4,164 | 1,098 |
| Pattishall County Cub Camp | 360 | |
| Donations | 190 | 160 |
| Total | 15,677 | 24,471 |

Activities for generating funds

| | | |
|-----------------------|--------------|--------------|
| Badge Sales | 7,502 | 6,102 |
| Spotley Wood Campsite | 2,421 | 2,951 |
| Total | 9,923 | 9,053 |

Investment Income

| | | |
|---------------|-----------|-----------|
| Bank Interest | 86 | 53 |
| Total | 86 | 53 |

Incoming resources from charitable activities

| | | |
|-------------------------|---------------|--------------|
| Band | 1,139 | 645 |
| Beaver Scouts | 2,795 | 1,840 |
| Cub Scouts | 2,355 | 936 |
| Scouts | 0 | 1,813 |
| Explorer Scouts | 5,947 | 2,697 |
| Scout Network | 0 | 0 |
| District | 85 | 0 |
| Paulerspury Scout Group | 3,534 | 0 |
| Total | 15,855 | 7,931 |

| | | |
|---------------------------------|---------------|---------------|
| TOTAL INCOMING RESOURCES | 41,541 | 41,508 |
|---------------------------------|---------------|---------------|

Note 4 – Analysis of total resources expended

Fundraising trading costs

| | 2020 £ | 2019 £ |
|-----------------------|--------------|--------------|
| Badge Costs | 6,192 | 3,420 |
| Spotley Wood Campsite | 1,305 | 1,281 |
| Total | 7,497 | 4,701 |

Charitable activities

| | | |
|---|---------------|---------------|
| Band | 1,376 | 2,124 |
| Beaver Scouts | 3,331 | 1,509 |
| Cub Scouts | 1,771 | 686 |
| Scouts | 488 | 1,848 |
| Explorer Scouts | 8,986 | 4,693 |
| Scout Network & Young Leader Activities | 458 | 366 |
| District activities | 474 | 0 |
| Youth Commissioner | 532 | 0 |
| Grow your Group | 80 | 620 |
| Awards | 585 | 0 |
| Paulerspury Scout Group | 3,534 | 0 |
| Total | 21,615 | 11,846 |

Governance costs

| | | |
|--|------------|--------------|
| District Uniforms | 164 | 191 |
| Group Support & Executive Training Costs | - | - |
| Professional Services & Licenses | 574 | 2,319 |
| Room Hire | 213 | 788 |
| Support Costs | - | - |
| Total | 951 | 3,298 |

| | | |
|---------------------------------|---------------|---------------|
| TOTAL RESOURCES EXPENDED | 30,063 | 19,845 |
|---------------------------------|---------------|---------------|

Note 5 – Support Costs

Support costs have been analysed as follows:

| | Charitable Activity £ | Governance Activity £ | Total Cost £ |
|-------------------------------|--------------------------|--------------------------|-----------------|
| Leaders and Officers Expenses | - | 2,060 | 2,060 |
| Leaders and Officers Travel | - | 257 | 257 |
| Total | - | 2,317 | 2,317 |

Note 6 – Expenses and fees

Trustee Expenses

Of the above leaders and officers' expenses, they were related to the provision of operational activity

Note 7 – Other Resources

Nothing to report

Note 8 – Tangible Fixed Assets

| | Scouting Equipment £ | Total |
|----------------------------------|----------------------|-------|
| COST | | |
| Balance brought forward | - | - |
| Additions | - | - |
| Disposals | - | - |
| Balance carried forward | - | - |
| DEPRECIATION | | |
| Balance brought forward | - | - |
| Depreciation charge for the year | - | - |
| Disposals | - | - |
| Balance carried forward | - | - |
| Net Book Value | | |
| At 31 st March 2020 | - | - |
| At 31 st March 2019 | - | - |

Note 9 – Stocks

| | 31/03/2020 | 31/03/2019 |
|--------------|--------------|--------------|
| Badge Stocks | 4,105 | 3,777 |
| Total | 4,105 | 3,777 |

Note 10 – Debtors and Prepayments

Analysis of debtors

| | Amounts falling due within one year | | Amounts falling due after more than one year | |
|---|-------------------------------------|--------------|--|------------|
| | 31/03/2020 | 31/03/2019 | 31/03/2020 | 31/03/2019 |
| | £ | £ | £ | £ |
| Membership Subs due from a Group | - | 3,580 | - | - |
| Badge invoices unpaid | 577 | - | - | - |
| OSM Payments | 116 | - | - | - |
| Cost incurred for Paulerspury Scout Group (new Group) | 1,829 | 317 | - | - |
| Total | 2,522 | 3,897 | - | - |

Note 11 – Cash at bank and in hand

Analysis of deposits

| | 31/03/2020 | 31/03/2019 |
|------------------------------------|---------------|---------------|
| | £ | £ |
| Bank Current accounts | 4,766 | 1,953 |
| Bank Deposit accounts | 56,437 | 50,910 |
| Tunnel Rats ESU (Skegness Weekend) | 1,400 | - |
| Cash in hand (Band Petty Cash) | 293 | 174 |
| Total | 62,896 | 53,037 |

Note 12 – Fund accounting

The charity has decided to hold the following designated funds to allow greater control year by year over the income generated and expenditure incurred by these sections or activity centres.

| Fund Name | Purpose |
|-----------------------|--|
| Explorers | Monies introduced by Explorer Scout Units, including Membership Fees and camp fees, less expenditure incurred by or in respect of them, including where relevant, capitation and gift aid. |
| Spotley Wood Campsite | Incoming resources relate to camp fees. Running costs for the site will be charged to the fund and the trustees will review the need to transfer additional amounts from the general reserve in order to build up a fund to provide for future costs for the site, in particular significant repairs and maintenance costs and the legal costs associated with renewing the lease. |
| Scout Band | Monies introduced by the band, including Membership Fees, donations for appearances and performances and other fundraising income less expenditure incurred by or in respect of the band and its activities. |

13.2 Movement of Major Funds

| Fund Names | Fund balances brought forward £ | Incoming resources £ | Outgoing resources £ | Transfers £ | Gains and losses £ | Fund balances carried forward £ |
|--|---|----------------------------|----------------------------|----------------|-----------------------------|---|
| Designated Fund - Explorers | 0 | 13,282 | 8,986 | 0 | 0 | 4,296 |
| Designated Fund – Spotley Wood Campsite | 8,179 | 2,945 | 1,305 | 0 | 0 | 9,819 |
| Designated Fund – Scout Band | 2,848 | 3,290 | 1,376 | 0 | 0 | 4,762 |
| General Fund | 49,684 | 22,024 | 21,062 | 0 | 0 | 50,646 |
| Total Funds | 60,711 | 41,541 | 32,729 | 0 | 0 | 69,523 |