



GRAFTON DISTRICT SCOUT COUNCIL
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020

GRAFTON DISTRICT SCOUT COUNCIL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	R Shaw (Chair)	(Appointed 19 November 2020)
	D Gibson (Secretary)	(Appointed 19 November 2020)
	K Underwood (Treasurer)	
	R Kentigern-Fox (District Commissioner)	
	T Jeffs (District Youth Commissioner)	
	K Hancock	
	W Hazell	(Appointed 19 November 2020)
	M O'Connor	
	S Pearson	
	N Pope	
	C Van Schaijik	
Charity number	1114244	
Registered office	9 Church Lane Brafield On The Green Northampton NN7 1BA	
Independent examiner	Linda Browett ACCA 7 Wymersley Close Great Houghton Northampton NN4 7PT	
Bankers	Barclays Plc 9 Midsummer Place Milton Keynes MK9 3GB	

GRAFTON DISTRICT SCOUT COUNCIL

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GRAFTON DISTRICT SCOUT COUNCIL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2020

The trustees present their report and financial statements for the year ended 31 March 2020.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's articles of association, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of 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)".

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 trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

GRAFTON DISTRICT SCOUT COUNCIL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

Achievements and performance

The activities undertaken by the charity were severely impacted by the ongoing COVID-19 pandemic.

Notable achievements during the year include the successful running of a District Virtual Camp in May which had over 300 young people take part and a Virtual District Badge Day in September which had 155 young people take part, earning 269 badges.

The District Team have focused heavily on supporting leaders throughout the District to run a virtual programme during the pandemic. Significant efforts have also been made to ensure face to face Scouting, where permitted, has been run safely.

Financial review

Income for the year amounted to £14,840, a decrease of £26,701 from 2020, of which £5,607 was unrestricted and £9,233 was Designated. Expenditure amounted to £3,236, a decrease from £7,497 in 2020. Unrestricted funds at 31 March 2021 are £48,581 and Designated funds are £22,645.

Reserves Policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to one year's annual membership. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Investment Policy

The charity does not hold significant enough funds to make longer term investments. As such the charity operates a policy of low-risk investments with banks and building societies.

GRAFTON DISTRICT SCOUT COUNCIL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

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 a minimum of four times a year.

Members of the Executive Committee complete "Trustee Introduction" 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.

The trustees' report was approved by the Board of Trustees.

R Shaw

Trustee

Dated: 17th June 2021

GRAFTON DISTRICT SCOUT COUNCIL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF GRAFTON DISTRICT SCOUT COUNCIL

I report to the trustees on my examination of the financial statements of Grafton District Scout Council (the charity) for the year ended 31 March 2021.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 the accounting records were not kept in accordance with section 130 of the Charities Act; or
- 2 the financial statements do not accord with those records; or
- 3 the accounts did not comply with the applicable requirements concerning the form and content of 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

I have no concerns and 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 financial statements to be reached.

Linda Browett ACCA

7 Wymersley Close
Great Houghton
Northampton
NN4 7PT

Dated:

GRAFTON DISTRICT SCOUT COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2020

Current financial year

		Unrestricted funds 2021 £	Designated funds 2021 £	Total 2021 £	Total 2020 £
	Notes				
<u>Income from:</u>					
Donations and legacies	3	1,697	9,656	11,353	15,317
Other trading activities	5	2,471	50	2,521	10,283
Charitable activities	4	602	197	799	15,855
Investments	6	167	-	167	86
Total income		4,937	9,903	14,840	41,541
<u>Expenditure on:</u>					
Raising funds	7	2,203	1,033	3,236	7,497
Charitable activities	8	6,808	4,432	11,240	25,232
Total resources expended		9,011	5,465	14,536	32,729
Net outgoing resources before transfers		(4,074)	4,438	364	8,812
Gross transfers between funds		-	-	-	-
Net expenditure for the year/ Net movement in funds		(4,074)	4,438	364	8,812
Fund balances at 1 April 2020		50,646	18,877	69,523	60,711
Fund balances at 31 March 2021		46,572	23,315	69,887	69,523

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

GRAFTON DISTRICT SCOUT COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)

INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

Prior financial year

		Unrestricted funds 2020 £	Designated funds 2020 £	Total 2020 £
	Notes			
<u>Income from:</u>				
Donations and legacies	3	5,307	10,010	15,317
Other trading activities	4	7,862	2,421	10,283
Charitable activities	5	8,769	7,086	15,855
Investments	6	86	-	86
Total income		<u>22,024</u>	<u>19,517</u>	<u>41,541</u>
<u>Expenditure on:</u>				
Raising funds	7	<u>6,192</u>	<u>1,305</u>	<u>7,497</u>
Charitable activities	8	<u>14,870</u>	<u>10,362</u>	<u>25,232</u>
Total resources expended		<u>21,062</u>	<u>11,667</u>	<u>32,729</u>
Net incoming (outgoing) resources before transfers		<u>962</u>	<u>7,850</u>	<u>8,812</u>
Net movement in funds		962	7,850	8,812
Fund balances at 1 April 2019		<u>49,684</u>	<u>11,027</u>	<u>60,711</u>
Fund balances at 31 March 2020		<u>50,646</u>	<u>18,877</u>	<u>69,523</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

GRAFTON DISTRICT SCOUT COUNCIL

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Current assets					
Stocks		3,076		4,105	
Debtors	12	1,102		2,522	
Cash at bank and in hand		65,709		62,896	
		<u>69,887</u>		<u>69,523</u>	
Net current assets			69,887		69,523
Total assets less current liabilities			<u>69,887</u>		<u>69,523</u>
Income funds					
Designated funds	13		23,315		18,877
Unrestricted funds			46,572		50,646
			<u>69,887</u>		<u>69,523</u>

The financial statements were approved by the Trustees on 17th June 2021

R Shaw
Trustee

GRAFTON DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Charity information

Grafton District Scout Council is an unincorporated charity as agreed by royal charter on 04 January 1912.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's articles of association and "Accounting and Reporting by Charities: Statement of 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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

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.

GRAFTON DISTRICT SCOUT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that the transfer of economic benefits will be required in settlement and the amount of that obligation can be measured reliably.

Costs of generating funds are recognised as monies directly spent on fundraising activities, primarily that of fundraising events. These are further analysed in the notes to the accounts.

Expenditure on charitable activities are those costs incurred directly on furtherance of the charities charitable objects. These costs are further analysed in the notes to the accounts.

Each charitable activity also receives a time-weighted share of support and governance costs.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

GRAFTON DISTRICT SCOUT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and Legacies

	Unrestricted funds	Designated funds	Total	Unrestricted funds	Designated funds	Total
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Membership Subscriptions	39,605	1,530	41,135	44,890	5,675	50,565
Less Amounts Paid to County	(37,908)	(1,875)	(39,783)	(39,602)	-	(39,602)
Gift aid	-	1,198	1,198	19	4,145	4,164
Coronavirus Grants	-	8,573	8,573	-	-	-
Misc Donations	-	230	230	-	190	190
	<u>1,697</u>	<u>9,656</u>	<u>11,353</u>	<u>5,307</u>	<u>10,010</u>	<u>15,317</u>

GRAFTON DISTRICT SCOUT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

4 Other trading activities

	2021	2020
	£	£
Badge Sales	1,581	7,502
Spotley Wood Campsite	50	2,421
Other Income	890	360
	<u>2,521</u>	<u>10,283</u>
Analysis by fund		
Unrestricted funds	2,471	7,862
Designated funds	50	2,421
	<u>2,521</u>	<u>10,283</u>

5 Charitable activities

	2021	2020
	£	£
Band	147	1,139
Beaver Scouts	114	2,795
Cub Scouts	-	2,355
Scouts	488	-
Explorer Scouts	50	5,947
District	-	85
Paulerspury Scout Group	-	3,534
	<u>799</u>	<u>15,855</u>
Unrestricted funds	602	8,769
Designated funds	197	7,086
	<u>799</u>	<u>15,855</u>

GRAFTON DISTRICT SCOUT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

6 Investments

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Interest receivable	167	86

7 Raising funds

	Unrestricted funds	Designated funds	Total	Unrestricted funds	Designated funds	Total
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
<u>Trading costs</u>						
Badge Costs	2,203	-	2,203	6,192	-	6,192
Spotley Wood Campsite	-	1,033	1,033	-	1,305	1,305
	<u>2,203</u>	<u>1,033</u>	<u>3,236</u>	<u>6,192</u>	<u>1,305</u>	<u>7,497</u>

GRAFTON DISTRICT SCOUT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

8 Charitable activities

	Supporting Scouting 2021 £	Supporting Scouting 2020 £
Band	588	1,376
Beaver Scouts	758	3,331
Cub Scouts	668	1,771
Scouts	668	488
Explorer Scouts	3,844	8,986
Scout Network & Young Leader Activities	215	458
District Activities	463	474
Youth Commissioner	-	532
Grow Your Group	602	80
Awards	39	585
Paulerspury Scout Group	1,339	3,534
	<u>9,184</u>	<u>21,615</u>
Share of support costs (see note 9)	1,785	1,300
Share of governance costs (see note 9)	271	2,317
	<u>11,240</u>	<u>25,232</u>
Analysis by fund		
Unrestricted funds	6,808	14,870
Designated funds	4,432	10,362
	<u>11,240</u>	<u>25,232</u>

GRAFTON DISTRICT SCOUT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

9 Support costs

	Support costs	Governance costs	2021 Support costs	Governance costs	2020
	£	£	£	£	£
District Uniforms	24	-	24	164	164
Professional Services & Licenses	1,235	-	1,235	574	574
Room Hire	45	-	45	213	213
Bank Charges	117	-	117	349	349
Sundry Expenses	364	-	364	-	-
Leaders and Officers Expenses	-	10	10	-	2,060
Leaders and Officers Travel	-	261	261	-	257
	<u>1,785</u>	<u>271</u>	<u>2,056</u>	<u>1,300</u>	<u>3,617</u>
Analysed between Charitable activities	<u>1,785</u>	<u>271</u>	<u>2,056</u>	<u>1,300</u>	<u>3,617</u>

No costs were incurred in respect of independent examination of these accounts (2020: £Nil).

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year other than being reimbursed expenses and travel costs as detailed in note 9 above.

11 Employees

There were no employees during the year.

12 Debtors

	2021	2020
	£	£
Amounts falling due within one year:		
Badge invoices unpaid	96	577
OSM Payments	116	116
Accrued Income	890	-
Paulerspury Scout Group	-	1,829
	<u>1,102</u>	<u>2,522</u>

GRAFTON DISTRICT SCOUT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

ed funds

the funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

Movement in funds			Movement in funds			Balance at 31 March 2021
Balance at 1 April 2019	Incoming resources	Resources expended	Balance at 1 April 2020	Incoming resources	Resources expended	
£	£	£	£	£	£	
8,179	2,945	(1,305)	9,819	8,901	(1,033)	11,687
-	13,282	(8,986)	4,296	650	(3,844)	11,027
2,848	3,290	(1,376)	4,762	352	(588)	11,027
<u>11,027</u>	<u>19,517</u>	<u>(11,667)</u>	<u>18,877</u>	<u>9,903</u>	<u>(5,465)</u>	<u>22,315</u>

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 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 of renewing the lease.

produced by Explorer Scout Units, including Membership Fees and camp fees, less expenditure incurred by or in respect of them, including depreciation and gift aid.

produced by the band, including Membership Fees, donations for appearances and performances and other fundraising income less expenditure on the band and its activities.

GRAFTON DISTRICT SCOUT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

14 Analysis of net assets between funds

	Unrestricted funds 2021 £	Designated funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Designated funds 2020 £	Total 2020 £
Fund balances at 31 March 2021 are represented by:						
Current assets/(liabilities)	46,572	23,315	69,887	50,646	18,877	69,523
	<u>46,572</u>	<u>23,315</u>	<u>69,887</u>	<u>50,646</u>	<u>18,877</u>	<u>69,523</u>

15 Related party transactions

During the year donations from Trustee's totalled £230 (2020: £190).