



**GRAFTON DISTRICT SCOUT COUNCIL  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

# GRAFTON DISTRICT SCOUT COUNCIL

## LEGAL AND ADMINISTRATIVE INFORMATION

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|                             |  |
|-----------------------------|--|
| <b>Trustees</b>             | R Shaw (Chair)<br>D Gibson (Secretary) (resigned 31/12/2023)<br>K Underwood (Treasurer) (resigned 03/06/2023)<br>T Jeffs (Treasurer) (from 03/06/2023)<br>R Kentigern-Fox (District Commissioner) (resigned 28/05/2023)<br>W Hazell (District Commissioner) (from 28/05/2023)<br>T Newman (District Explorer Scout Commissioner)<br>K Hancock<br>W Hazell (to 28/05/2023)<br>T Jeffs (to 03/06/2023)<br>M O'Connor<br>S Pearson<br>C Van Schaijik<br>H Huckin (from 03/06/2023)<br>R Skears<br>T Ajayi (from 12/03/2024) |
| <b>Charity Number</b>       | 1114244  |
| <b>Registered Office</b>    | 35 Centurion Way<br>Wootton<br>Northampton<br>NN4 6LD  |
| <b>Independent examiner</b> | James Cope ACA<br>174a Fosseway Avenue<br>Moreton-in-Marsh<br>Gloucestershire<br>GL56 0EH  |
| <b>Bankers</b>              | Lloyds Bank Plc<br>98 Victoria Street<br>London<br>SW1E 5JL<br><br>Barclays Plc<br>9 Midsummer Place<br>Milton Keynes<br>MK9 3GB<br><br>Monmouthshire Building Society<br>Monmouthshire House<br>John Frost Square<br>Newport<br>South Wales<br>NP20 1PX<br><br>Redwood Bank Limited<br>The Nexus Building<br>Broadway<br>Letchworth Garden City<br>SG6 3TA  |

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# GRAFTON DISTRICT SCOUT COUNCIL

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# GRAFTON DISTRICT SCOUT COUNCIL

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 MARCH 2024

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The trustees present their report and financial statements for the year ended 31 March 2024.

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 2024**

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**Achievements and performance**

A new Lead Volunteer and leadership team has been appointed this year who have therefore brought a new vision to the District to take us forwards in the years to come, promoting Skills For Life. The Leadership Team were very keen to get the views of adult volunteers within the District on the direction it should take and this has led to the publication of a District Development Plan.

We reported a like for like growth of -3.15% compared to 2023 however we had a headline growth figure of +13.21% as we have welcomed 1st Hardingstone Scout Group into the District. Sustainable growth will continue to be a focus for the charity so that we are reaching as many young people as possible, whilst supporting our wonderful adult volunteers.

We continue to face the issue of needing more volunteers, as do many other organisations at the moment, however we are doing everything that we can to support our Groups in recruiting volunteers. This has included purchasing a number of recruitment resources that will be made available to use at all local events to support Groups in recruiting adults.

**Financial review**

During the year income totalled £36,187 (2023: £30,426), consisting of £22,943 (2023: £16,883) in unrestricted funds, £2,110 (2023: £Nil) of restricted funds and £11,134 (2023: £13,543) in designated funds. Expenditure was £30,860 (2023: £28,210) consisting of £21,189 (2023: £18,781) from unrestricted funds and £9,671 (2023: £9,429) from designated funds. Surplus for the year was £5,327 (2023: £2,216), with a surplus of £24,384 (2023: deficit of £2,159) within unrestricted funds, a surplus of £2,110 (2023: £Nil) within restricted funds and a deficit of £21,167 (2023: surplus of £4,375) within designated funds.

Reserves Policy

It is the policy of the charity that a quantity of unrestricted funds which have not been designated for a specific use should be maintained at a level to ensure that the District can continue to function if income is disrupted, provide support in response to an unseen / emergency / disaster situation, cover any liabilities in the event of a Group ceasing to operate or defaulting on a loan to a third party and provide support for Spotley Wood Campsite in case of an unexpected event. The value of the funds held in reserve will be reviewed and adjusted accordingly when planning and agreeing the annual District budget or the District Trustee Board becomes aware of a change in situation that impacts the purpose or requirement of the reserve funds. The level of reserves has been maintained during 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.

The District Trustee Board regularly monitors the levels of bank balances and the interest rates received to ensure that the District obtains maximum value and income from its banking arrangements.

**GRAFTON DISTRICT SCOUT COUNCIL**  
**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**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 Trustee Board, 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 Trustee Board consists of the Chair, Treasurer and 9 Trustees (including 2 Ex Officio Trustees and 1 co-opted trustee) and meets, on average, every 3 months.

Members of the Trustee Board complete Being a Scouts Trustee learning within the first 6 months of joining the board.

The District Trustee board exists to make sure the charity is well-managed, risks are assessed and mitigated, buildings and equipment are in good working order and everyone follows legal requirements and the organisation's policies and rules. Their support helps other volunteers run high-quality and safe programmes that gives young people skills for life.

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



**R Shaw**

Trustee

Dated: 18th June 2024

**GRAFTON DISTRICT SCOUT COUNCIL**  
**INDEPENDENT EXAMINER'S REPORT**  
**TO THE TRUSTEES OF GRAFTON DISTRICT SCOUT COUNCIL**

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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 2024.

**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 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 examination.

I have no concerns and have come across no other matters in conjunction 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.



James Cope ACA  
174a Fosseway Avenue  
Moreton-in-Marsh  
Gloucestershire  
GL56 0EH

Dated: 19/06/2024

**GRAFTON DISTRICT SCOUT COUNCIL**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**INCLUDING INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**Current financial year**

|   |       | Unrestricted<br>funds<br>2024<br>£ | Restricted<br>funds<br>2024<br>£ | Designated<br>funds<br>2024<br>£ | Total<br>2024<br>£ | Total<br>2023<br>£ |
|---|-------|------------------------------------|----------------------------------|----------------------------------|--------------------|--------------------|
|   | Notes |                                    |                                  |                                  |                    |                    |
| <b><u>Income from:</u></b>                                  |       |                                    |                                  |                                  |                    |                    |
| Donations and legacies                                      | 3     | 9,507                              | 2,110                            | 2,786                            | 14,403             | 8,272              |
| Other trading activities                                    | 4     | 7,662                              | -                                | -                                | 7,662              | 10,091             |
| Charitable activities                                       | 5     | 4,139                              | -                                | 8,348                            | 12,487             | 11,873             |
| Investments   | 6     | 1,635                              | -                                | -                                | 1,635              | 190                |
| <b>Total Income</b>   |       | <b>22,943</b>                      | <b>2,110</b>                     | <b>11,134</b>                    | <b>36,187</b>      | <b>30,426</b>      |
| <b><u>Expenditure on:</u></b>                               |       |                                    |                                  |                                  |                    |                    |
| Raising funds   | 7     | 6,220                              | -                                | -                                | 6,220              | 7,781              |
| Charitable activities                                       | 8     | 14,969                             | -                                | 9,671                            | 24,640             | 20,429             |
| <b>Total resources expanded</b>                             |       | <b>21,189</b>                      | <b>-</b>                         | <b>9,671</b>                     | <b>30,860</b>      | <b>28,210</b>      |
| <b>Net incoming / (outgoing) resources before transfers</b> |       | <b>1,754</b>                       | <b>2,110</b>                     | <b>1,463</b>                     | <b>5,327</b>       | <b>2,216</b>       |
| Gross transfers between funds                               |       | 22,630                             | -                                | (22,630)                         | -                  | -                  |
| <b>Net expenditure for the year / Net movement in funds</b> |       | <b>24,384</b>                      | <b>2,110</b>                     | <b>(21,167)</b>                  | <b>5,327</b>       | <b>2,216</b>       |
| Fund balances at 1 April 2023                               |       | 42,677                             | -                                | 37,827                           | 80,504             | 78,288             |
| <b>Fund balances at 31 March 2024</b>                       |       | <b>67,061</b>                      | <b>2,110</b>                     | <b>16,660</b>                    | <b>85,831</b>      | <b>80,504</b>      |

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**  
**INCLUDING INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**Prior financial year**

|   |              | <b>Unrestricted<br/>funds<br/>2023<br/>£</b> | <b>Designated<br/>funds<br/>2023<br/>£</b> | <b>Total<br/>2023<br/>£</b> |
|---|--------------|--|--|-----------------------------|
|   | <b>Notes</b> |  |  |                             |
| <b><u>Income from:</u></b>                                      |              |  |  |                             |
| Donations and legacies  | <b>3</b>     | 6,635  | 1,637                                      | 8,272                       |
| Other trading activities  | <b>4</b>     | 8,301  | 1,790                                      | 10,091                      |
| Charitable activities   | <b>5</b>     | 1,757  | 10,116                                     | 11,873                      |
| Investments   | <b>6</b>     | 190  | -  | 190                         |
| <b>Total Income</b>   |              | <b>16,883</b>                                | <b>13,543</b>                              | <b>30,426</b>               |
| <b><u>Expenditure on:</u></b>                                   |              |  |  |                             |
| Raising funds   | <b>7</b>     | 6,182  | 1,599                                      | 7,781                       |
| Charitable activities   | <b>8</b>     | 12,599                                       | 7,830                                      | 20,429                      |
| <b>Total resources expanded</b>                                 |              | <b>18,781</b>                                | <b>9,429</b>                               | <b>28,210</b>               |
| <b>Net incoming / (outgoing) resources<br/>before transfers</b> |              | <b>(1,898)</b>                               | <b>4,114</b>                               | <b>2,216</b>                |
| Gross transfers between funds                                   |              | (261)  | 261  | -                           |
| <b>Net expenditure for the year /<br/>Net movement in funds</b> |              | <b>(2,159)</b>                               | <b>4,375</b>                               | <b>2,216</b>                |
| Fund balances at 1 April 2022                                   |              | 44,836                                       | 33,452                                     | 78,288                      |
| <b>Fund balances at 31 March 2023</b>                           |              | <b>42,677</b>                                | <b>37,827</b>                              | <b>80,504</b>               |

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 2024**

|   |              | <b>2024</b> |          | <b>2023</b> |          |
|---|--------------|-------------|----------|-------------|----------|
|   | <b>Notes</b> | <b>£</b>    | <b>£</b> | <b>£</b>    | <b>£</b> |
| <b>Fixed assets</b>                                   |              |             |          |             |          |
| Tangible assets                                       | <b>12</b>    |             | 2,289    |             | 1,708    |
|   |              |             |          |             |          |
| <b>Current assets</b>                                 |              |             |          |             |          |
| Stocks  | <b>13</b>    | 2,971       |          | 2,390       |          |
| Debtors   | <b>14</b>    | 2,837       |          | 3,940       |          |
| Cash at bank and in hand                              |              | 135,200     |          | 123,816     |          |
|   |              |             |          |             |          |
|   |              | 141,008     |          | 130,146     |          |
| <b>Creditors: amounts falling due within one year</b> | <b>15</b>    | (57,466)    |          | (51,350)    |          |
|   |              |             |          |             |          |
| Net current assets                                    |              |             | 83,542   |             | 78,796   |
|   |              |             |          |             |          |
| <b>Total assets less current liabilities</b>          |              |             | 85,831   |             | 80,504   |
|   |              |             |          |             |          |
| <b>Income funds</b>                                   |              |             |          |             |          |
| Designated funds                                      | <b>16</b>    | 16,660      |          | 37,827      |          |
| Restricted funds                                      | <b>17</b>    | 2,110       |          |             |          |
| Unrestricted funds                                    |              | 67,061      |          | 42,677      |          |
|   |              |             |          |             |          |
|   |              |             | 85,831   |             | 80,504   |

The financial statements were approved by the Trustees on 18th June 2024.



R Shaw  
**Trustee**

**GRAFTON DISTRICT SCOUT COUNCIL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**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 (FS 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.

**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.

Membership subscriptions 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 2024**

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**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 the 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 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost of valuation, net of depreciation and impairment losses.

Depreciation is any recognised so as to write off the cost or valuation of assets less their residual value over their useful lives on the following bases:

|                   |                           |
|-------------------|---------------------------|
| Camping equipment | 3 - 5 Years Straight Line |
| Support equipment | 3 Years Straight Line     |

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

**1.7 Stocks**

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

**1.8 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.

**GRAFTON DISTRICT SCOUT COUNCIL**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**1 Accounting policies**

**1.9 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 agreement 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 2024**

**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<br>funds | Restricted<br>funds | Designated<br>funds | Total         | Unrestricted<br>funds | Designated<br>funds | Total        |
|--------------------------|-----------------------|---------------------|---------------------|---------------|-----------------------|---------------------|--------------|
|                          | 2024                  | 2024                | 2024                | 2024          | 2023                  | 2023                | 2023         |
|                          | £                     | £                   | £                   | £             | £                     | £                   | £            |
| Membership Subscriptions | 60,857                | -                   | 4,740               | 65,597        | 48,009                | 4,147               | 52,156       |
| Amounts Paid to          | (51,503)              | -                   | (2,676)             | (54,179)      | (41,393)              | (3,464)             | (44,857)     |
| Gift Aid                 | 3                     | -                   | 722                 | 725           | -                     | 954                 | 954          |
| Jamboree Donations       | -                     | 2,110               | -                   | 2,110         |                       |                     |              |
| Misc Donations           | 150                   | -                   | -                   | 150           | 19                    | -                   | 19           |
|                          | <u>9,507</u>          | <u>2,110</u>        | <u>2,786</u>        | <u>14,403</u> | <u>6,635</u>          | <u>1,637</u>        | <u>8,272</u> |

**GRAFTON DISTRICT SCOUT COUNCIL**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**4 Other trading activities**

|                       | <b>2024</b>         | <b>2023</b>          |
|-----------------------|---------------------|----------------------|
|                       | <b>£</b>            | <b>£</b>             |
| Badge Sales           | 5,477               | 6,559                |
| Spotley Wood Campsite | 1,450               | 1,790                |
| Other Income          | 735                 | 1,742                |
|                       | <u>7,662</u>        | <u>10,091</u>        |
|                       | <u><u>7,662</u></u> | <u><u>10,091</u></u> |

**Analysis by fund**

|                    |                     |                      |
|--------------------|---------------------|----------------------|
| Unrestricted funds | 7,662               | 8,301                |
| Designated funds   | -                   | 1,790                |
|                    | <u>7,662</u>        | <u>10,091</u>        |
|                    | <u><u>7,662</u></u> | <u><u>10,091</u></u> |

**5 Charitable activities**

|                 | <b>2024</b>          | <b>2023</b>          |
|-----------------|----------------------|----------------------|
|                 | <b>£</b>             | <b>£</b>             |
| Band            | 439                  | 124                  |
| Beaver Scouts   | 3,144                | 1,225                |
| Scouts          | 995                  | -                    |
| Explorer Scouts | 5,818                | 4,995                |
| DofE            | 2,091                | 532                  |
| Paulerspury     | -                    | 4,997                |
|                 | <u>12,487</u>        | <u>11,873</u>        |
|                 | <u><u>12,487</u></u> | <u><u>11,873</u></u> |

|                    |                      |                      |
|--------------------|----------------------|----------------------|
| Unrestricted funds | 4,139                | 1,757                |
| Designated funds   | 8,348                | 10,116               |
|                    | <u>12,487</u>        | <u>11,873</u>        |
|                    | <u><u>12,487</u></u> | <u><u>11,873</u></u> |

**GRAFTON DISTRICT SCOUT COUNCIL**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**6 Investments**

|                     | <b>Unrestricted<br/>funds</b> | Unrestricted<br>funds |
|---------------------|-------------------------------|-----------------------|
|                     | <b>2024</b>                   | 2023                  |
|                     | <b>£</b>                      | <b>£</b>              |
| Interest receivable | 1,635                         | 190                   |

**7 Raising funds**

|                      | <b>Unrestricted<br/>funds</b> | <b>Designated<br/>funds</b> | <b>Total</b> | Unrestricted<br>funds | Designated<br>funds | Total    |
|----------------------|-------------------------------|-----------------------------|--------------|-----------------------|---------------------|----------|
|                      | <b>2024</b>                   | <b>2024</b>                 | <b>2024</b>  | 2023                  | 2023                | 2023     |
|                      | <b>£</b>                      | <b>£</b>                    | <b>£</b>     | <b>£</b>              | <b>£</b>            | <b>£</b> |
| <u>Trading costs</u> |                               |                             |              |                       |                     |          |
| Badge Costs          | 5,551                         | -                           | 5,551        | 6,182                 | -                   | 6,182    |
| Wood                 |                               |                             |              |                       |                     |          |
| Campsite             | 669                           | -                           | 669          | -                     | 1,599               | 1,599    |
|                      | 6,220                         | -                           | 6,220        | 6,182                 | 1,599               | 7,781    |



**GRAFTON DISTRICT SCOUT COUNCIL**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**8 Charitable activities**

|  | <b>Supporting<br/>Scouting<br/>2024<br/>£</b> | <b>Supporting<br/>Scouting<br/>2023<br/>£</b> |
|--|---|---|
| Band                                   | 641   | 1,046   |
| Beaver Scouts                          | 3,081   | 494   |
| Cub Scouts                             | 11  | -   |
| Scouts                                 | 787   | -   |
| Explorer Scouts                        | 7,016   | 6,245   |
| Young Leader Scheme                    | 39  | 424   |
| District Activities                    | 331   | 1,850   |
| Growth & Development                   | 1,538   | 2,621   |
| Awards                                 | 199   | -   |
| DofE                                   | 728   | 416   |
| Hardship Fund                          | -   | 300   |
| Paulerspury Scout Group                | -   | 239   |
|  | <hr/> 14,371                                  | <hr/> 13,635                                  |
| Share of support costs (see note 9)    | 5,753   | 4,082   |
| Share of governance costs (see note 9) | 4,516   | 2,712   |
|  | <hr/> 24,640                                  | <hr/> 20,429                                  |
|  | <hr/> <hr/>                                   | <hr/> <hr/>                                   |
| <b>Analysis by fund</b>                |   |   |
| Unrestricted funds                     | 14,969  | 12,599  |
| Designated funds                       | 9,671   | 7,830   |
|  | <hr/> 24,640                                  | <hr/> 20,429                                  |
|  | <hr/> <hr/>                                   | <hr/> <hr/>                                   |

**GRAFTON DISTRICT SCOUT COUNCIL**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**9 Support Costs**

|   | <b>Support<br/>Costs</b> | <b>Governance<br/>Costs</b> | <b>2024</b>   | <b>Support<br/>Costs</b> | <b>Governance<br/>Costs</b> | <b>2023</b>  |
|---|--------------------------|-----------------------------|---------------|--------------------------|-----------------------------|--------------|
|   | <b>£</b>                 | <b>£</b>                    | <b>£</b>      | <b>£</b>                 | <b>£</b>                    | <b>£</b>     |
| District Uniform                                | 719                      | -                           | 719           | 40                       | -                           | 40           |
| Professional<br>Services &<br>Licenses          | 1,382                    | -                           | 1,382         | 1,435                    | -                           | 1,435        |
| Room Hire                                       | 703                      | -                           | 703           | 135                      | -                           | 135          |
| Bank Charges                                    | 408                      | -                           | 408           | 30                       | -                           | 30           |
| Group<br>Support &<br>Executive                 | -                        | -                           | -             | 1,795                    | -                           | 1,795        |
| District IT Costs                               | 892                      | -                           | 892           | -                        | -                           | -            |
| Sundry<br>Expenses                              | 332                      | -                           | 332           | 380                      | -                           | 380          |
| Depreciation                                    | 733                      | -                           | 733           | 267                      | -                           | 267          |
| Printing,<br>Postage &<br>Stationery            | 584                      | -                           | 584           | -                        | -                           | -            |
| Leaders &<br>Officers Travel                    | -                        | 4,516                       | 4,516         | -                        | 2,712                       | 2,712        |
|   | <u>5,753</u>             | <u>4,516</u>                | <u>10,269</u> | <u>4,082</u>             | <u>2,712</u>                | <u>6,794</u> |
| Analysed<br>between<br>Charitable<br>activities | <u>5,753</u>             | <u>4,516</u>                | <u>10,269</u> | <u>4,082</u>             | <u>2,712</u>                | <u>6,794</u> |

No costs were incurred in respect of independent examination of these accounts (2023: £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.

**GRAFTON DISTRICT SCOUT COUNCIL**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**12 Tangible fixed assets**

|                                    | Camping<br>Equipment<br>£ | Support<br>Equipment<br>£ | Total<br>£ |
|------------------------------------|---------------------------|---------------------------|------------|
| <b>Cost</b>                        |                           |                           |            |
| At 1 April 2023                    | 1,686                     | 394                       | 2,080      |
| Additions                          | 1,059                     | 255                       | 1,314      |
|                                    | <hr/>                     | <hr/>                     | <hr/>      |
| At 31 March 2024                   | 2,745                     | 649                       | 3,394      |
|                                    | <hr/>                     | <hr/>                     | <hr/>      |
| <b>Depreciation and impairment</b> |                           |                           |            |
| At 1 April 2023                    | 350                       | 22                        | 372        |
| Depreciation charged in the year   | 585                       | 148                       | 733        |
|                                    | <hr/>                     | <hr/>                     | <hr/>      |
| At 31 March 2024                   | 935                       | 170                       | 1,105      |
|                                    | <hr/>                     | <hr/>                     | <hr/>      |
| <b>Carrying amount</b>             |                           |                           |            |
| At 31 March 2023                   | 1,336                     | 372                       | 1,708      |
|                                    | <hr/>                     | <hr/>                     | <hr/>      |
| At 31 March 2024                   | 1,810                     | 479                       | 2,289      |
|                                    | <hr/>                     | <hr/>                     | <hr/>      |

**13 Stocks**

|             | <b>2024</b><br>£ | <b>2023</b><br>£ |
|-------------|------------------|------------------|
| Badge stock | 2,971            | 2,390            |
|             | <hr/>            | <hr/>            |

**GRAFTON DISTRICT SCOUT COUNCIL**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**14 Debtors**

|   | <b>2024</b>  | <b>2023</b>  |
|---|--------------|--------------|
|   | <b>£</b>     | <b>£</b>     |
| <b>Amounts falling due within one year:</b> |              |              |
| Badge invoices unpaid                       | 303          | 460          |
| OSM Payments on Account                     | 77           | 619          |
| Trade Debtors                               | 1,490        | 116          |
| Other Debtors                               | -            | 2,745        |
| Prepayments & Accrued Income                | 967          | -            |
|   | <u>2,837</u> | <u>3,940</u> |

**15 Creditors**

|   | <b>2024</b>   | <b>2023</b>   |
|---|---------------|---------------|
|   | <b>£</b>      | <b>£</b>      |
| <b>Amounts falling due within one year:</b> |               |               |
| Accruals                                    | 57,186        | 46,370        |
| Deferred Income                             | 280           | -             |
| Jamboree monies on account                  | -             | 2,235         |
| Other Creditors                             | -             | 2,745         |
|   | <u>57,466</u> | <u>51,350</u> |

**GRAFTON DISTRICT SCOUT COUNCIL**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**16 Designated funds**

The income 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 1<br>April 2022 | Incoming<br>resources | Resources<br>expended | Transfers  | Balance at 1<br>April 2023 | Incoming<br>resources | Resources<br>expended | Transfers       | Balance at 31<br>March 2024 |
|                     | £                          | £                     | £                     | £          | £                          | £                     | £                     | £               | £                           |
| Spotley             | 29,185                     | 1,790                 | (1,599)               | -          | 29,376                     | -                     | (81)                  | (27,295)        | 2,000                       |
| Explorers           | (885)                      | 6,828                 | (6,245)               | -          | (302)                      | 10,695                | (8,949)               | 5,099           | 6,543                       |
| Band                | 3,910                      | 124                   | (1,046)               | -          | 2,988                      | 439                   | (641)                 | -               | 2,786                       |
| Paulerspury         | -                          | 4,801                 | (239)                 | -          | 4,562                      | -                     | -                     | (4,562)         | -                           |
| Growth & Developmer | -                          | -                     | -                     | -          | -                          | -                     | -                     | 3,800           | 3,800                       |
| Harship Fund        | 1,242                      | -                     | (300)                 | 261        | 1,203                      | -                     | -                     | 328             | 1,531                       |
|                     | <u>33,452</u>              | <u>13,543</u>         | <u>(9,429)</u>        | <u>261</u> | <u>37,827</u>              | <u>11,134</u>         | <u>(9,671)</u>        | <u>(22,630)</u> | <u>16,660</u>               |

**Spotley**

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.

**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.

**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

**GRAFTON DISTRICT SCOUT COUNCIL**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**16 Designated funds (continued)**

Paulerspury

Monies held from the temporarily closed Paulerspury Group for use if the Group re-opens.

Growth & Development

Monies set aside to support Growth & Development within the District for example through providing grants to new Sections & Groups.

Hardship Fund

Monies set aside for the inclusion of all in Scouting activities. This is topped up by 0.5% of gross membership fees each year, capped at £2,500.

**17 Restricted funds**

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

|                         | Balance at 1<br>April 2022 | Movement in funds          |                            |                | Balance at 1<br>April 2023 | Movement in funds          |                            |                | Balance at 31<br>March 2024 |
|-------------------------|----------------------------|----------------------------|----------------------------|----------------|----------------------------|----------------------------|----------------------------|----------------|-----------------------------|
|                         | £                          | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Transfers<br>£ | £                          | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Transfers<br>£ | £                           |
| World Scout<br>Jamboree | -                          | -                          | -                          | -              | -                          | 2,110                      | -                          | -              | 2,110                       |
|                         | -                          | -                          | -                          | -              | -                          | 2,110                      | -                          | -              | 2,110                       |

World Scout Jamboree

Monies in relation to the World Scout Jamboree held for use to fund participants fees.

**GRAFTON DISTRICT SCOUT COUNCIL**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**18 Analysis of net assets between funds**

|   | Unrestricted<br>funds<br>2024<br>£ | Restricted<br>funds<br>2024<br>£ | Designated<br>funds<br>2024<br>£ | Total<br>2024<br>£ | Unrestricted<br>funds<br>2023<br>£ | Designated<br>funds<br>2023<br>£ | Total<br>2023<br>£ |
|---|------------------------------------|----------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| Fund balances<br>at 31 March<br>2024 are<br>represented by: |                                    |                                  |                                  |                    |                                    |                                  |                    |
| Tangible Fixed<br>Assets                                    | 2,289                              | -                                | -                                | 2,289              | 1,708                              | -                                | 1,708              |
| assets/(liabilitie<br>s)                                    | 64,772                             | 2,110                            | 16,660                           | 83,542             | 40,969                             | 37,827                           | 78,796             |
|   | <u>67,061</u>                      | <u>2,110</u>                     | <u>16,660</u>                    | <u>85,831</u>      | <u>42,677</u>                      | <u>37,827</u>                    | <u>80,504</u>      |

**19 Related party transactions**

During the year donations from Trustee's totalled £Nil (2023: £Nil)