



**GRAFTON DISTRICT SCOUT COUNCIL**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

# GRAFTON DISTRICT SCOUT COUNCIL

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	R Shaw (Chair) D Gibson (Secretary) K Underwood (Treasurer) R Kentigern-Fox (District Commissioner) T Newman (District Explorer Scout Commissioner) (Appointed 12 May 2021) K Hancock W Hazell T Jeffs M O'Connor S Pearson C Van Schaijik R Skears
<b>Charity number</b>	1114244
<b>Registered office</b>	9 Church Lane Brafield On The Green Northampton NN7 1BA
<b>Independent examiner</b>	Linda Browett ACCA 7 Wymersley Close Great Houghton Northampton NN4 7PT
<b>Bankers</b>	Barclays Plc 9 Midsummer Place Milton Keynes MK9 3GB

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# GRAFTON DISTRICT SCOUT COUNCIL

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# GRAFTON DISTRICT SCOUT COUNCIL

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 MARCH 2022

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The trustees present their report and financial statements for the year ended 31 March 2022.

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 2022

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#### **Achievements and performance**

The activities undertaken by the charity have been focused on the restart of Scouting after the COVID-19 pandemic.

Notable achievements during the year include the increase in numbers of young people taking part in Scouting within the District with 1,000 young people as of 31<sup>st</sup> January 2022 versus 934 in January 2021.

We opened a new Explorer Scout Unit ("Cavatappi") in September 2021, starting with 10 young people and has doubled in size to 20 young people at year end.

#### **Financial review**

Income for the year amounted to £30,620, an increase of £15,780 from 2021, of which £14,155 was unrestricted and £16,465 was Designated. Expenditure amounted to £22,219, an increase from £14,536 in 2021. Unrestricted funds at 31 March 2022 are £44,836 and Designated funds are £33,452.

#### 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 2022

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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 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: 9<sup>th</sup> June 2022

# 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 2022.

#### **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: 1<sup>st</sup> June 2022

**GRAFTON DISTRICT SCOUT COUNCIL**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**INCLUDING INCOME AND EXPENDITURE ACCOUNT**

**FOR THE YEAR ENDED 31 MARCH 2022**

**Current financial year**

		<b>Unrestricted funds 2022 £</b>	<b>Designated funds 2022 £</b>	<b>Total 2022 £</b>	<b>Total 2021 £</b>
	<b>Notes</b>				
<b><u>Income from:</u></b>					
Donations and legacies	<b>3</b>	6,763	13,029	19,792	11,353
Other trading activities	<b>4</b>	6,733	875	7,608	2,521
Charitable activities	<b>5</b>	302	2,561	2,863	799
Investments	<b>6</b>	357	-	357	167
<b>Total income</b>		<u>14,155</u>	<u>16,465</u>	<u>30,620</u>	<u>14,840</u>
<b><u>Expenditure on:</u></b>					
Raising funds	<b>7</b>	<u>6,120</u>	<u>2,412</u>	<u>8,532</u>	<u>3,236</u>
Charitable activities	<b>8</b>	<u>8,529</u>	<u>5,158</u>	<u>13,687</u>	<u>11,240</u>
<b>Total resources expended</b>		<u>14,649</u>	<u>7,570</u>	<u>22,219</u>	<u>14,536</u>
<b>Net incoming / (outgoing) resources before transfers</b>		(494)	8,895	8,401	364
Gross transfers between funds		(1,242)	1,242	-	-
<b>Net expenditure for the year/ Net movement in funds</b>		(1,736)	10,137	8,401	364
Fund balances at 1 April 2021		<u>46,572</u>	<u>23,315</u>	<u>69,887</u>	<u>69,523</u>
<b>Fund balances at 31 March 2022</b>		<u><u>44,836</u></u>	<u><u>33,452</u></u>	<u><u>78,288</u></u>	<u><u>69,887</u></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

## STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

### Prior financial year

		Unrestricted funds 2021 £	Designated funds 2021 £	Total 2021 £
	Notes			
<b><u>Income from:</u></b>				
Donations and legacies	3	1,697	9,656	11,353
Other trading activities	4	2,471	50	2,521
Charitable activities	5	602	197	799
Investments	6	167	-	167
<b>Total income</b>		<b>4,937</b>	<b>9,903</b>	<b>14,480</b>
<b><u>Expenditure on:</u></b>				
Raising funds	7	2,203	1,033	3,236
Charitable activities	8	6,808	4,432	11,240
<b>Total resources expended</b>		<b>9,011</b>	<b>5,465</b>	<b>14,536</b>
<b>Net incoming (outgoing) resources before transfers</b>		<b>(4,074)</b>	<b>4,438</b>	<b>364</b>
<b>Net movement in funds</b>		<b>(4,074)</b>	<b>4,438</b>	<b>364</b>
Fund balances at 1 April 2020		50,646	18,877	69,523
<b>Fund balances at 31 March 2021</b>		<b>46,572</b>	<b>23,315</b>	<b>69,887</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 2022

	Notes	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Tangible assets	12		942		-
<b>Current assets</b>					
Stocks	13	2,264		3,076	
Debtors	14	2,366		1,102	
Cash at bank and in hand		115,764		65,709	
		120,394		69,887	
<b>Creditors: amounts falling due within one year</b>	15	(43,048)		-	
Net current assets			77,346		69,887
<b>Total assets less current liabilities</b>			78,228		69,887
<b>Income funds</b>					
Designated funds	16		33,452		23,315
Unrestricted funds			44,836		46,572
			78,228		69,887

The financial statements were approved by the Trustees on 9<sup>th</sup> June 2022.



R Shaw  
Trustee

# **GRAFTON DISTRICT SCOUT COUNCIL**

## **NOTES TO THE FINANCIAL STATEMENTS**

### **FOR THE YEAR ENDED 31 MARCH 2022**

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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 (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 2022**

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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 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 or 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 values over their useful lives on the following bases:

Camping equipment	5 Years Straight Line
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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.

**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.

**GRAFTON DISTRICT SCOUT COUNCIL**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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***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 2022**

**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**

	<b>Unrestricted funds</b>	<b>Designated funds</b>	<b>Total</b>	<b>Unrestricted funds</b>	<b>Designated funds</b>	<b>Total</b>
	<b>2022</b>	<b>2022</b>	<b>2022</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Membership Subscriptions	46,052	2,258	48,310	39,605	1,530	41,135
Less Amounts Paid to County	(39,289)	(2,264)	(41,553)	(37,908)	(1,875)	(39,783)
Gift aid	-	428	428	-	1,198	1,198
Coronavirus Grants	-	12,167	12,167	-	8,573	8,573
Misc Donations	-	440	440	-	230	230
	<u>6,763</u>	<u>13,029</u>	<u>19,792</u>	<u>1,697</u>	<u>9,656</u>	<u>11,353</u>

**GRAFTON DISTRICT SCOUT COUNCIL**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**4 Other trading activities**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Badge Sales	5,920	1,581
Spotley Wood Campsite	875	50
Other Income	813	890
	<u>7,608</u>	<u>2,521</u>
Analysis by fund		
Unrestricted funds	6,733	2,471
Designated funds	875	50
	<u>7,608</u>	<u>2,521</u>

**5 Charitable activities**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Band	-	147
Beaver Scouts	-	114
Scouts	-	488
Explorer Scouts	2,561	50
DofE	302	-
	<u>2,863</u>	<u>799</u>
Unrestricted funds	302	602
Designated funds	2,561	197
	<u>2,863</u>	<u>799</u>

**GRAFTON DISTRICT SCOUT COUNCIL**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**6 Investments**

	<b>Unrestricted funds</b>	<b>Unrestricted funds</b>
	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Interest receivable	357	167
	<u>          </u>	<u>          </u>

**7 Raising funds**

	<b>Unrestricted funds</b>	<b>Designated funds</b>	<b>Total</b>	<b>Unrestricted funds</b>	<b>Designated funds</b>	<b>Total</b>
	<b>2022</b>	<b>2022</b>	<b>2022</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<u>Trading costs</u>						
Badge Costs	6,120	-	6,120	2,203	-	2,203
Spotley Wood Campsite	-	2,412	2,412	-	1,033	1,033
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
	6,120	2,412	8,532	2,203	1,033	3,236
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>



**GRAFTON DISTRICT SCOUT COUNCIL**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**8 Charitable activities**

	<b>Supporting Scouting 2022 £</b>	<b>Supporting Scouting 2021 £</b>
Band	871	588
Beaver Scouts	-	758
Cub Scouts	274	668
Scouts	-	668
Explorer Scouts	4,287	3,844
Scout Network & Young Leader Activities	303	215
District Activities	1,951	463
Grow Your Group	822	602
Awards	41	39
DofE	387	-
Paulerspury Scout Group	-	1,339
	<u>8,936</u>	<u>9,184</u>
Share of support costs (see note 9)	2,846	1,785
Share of governance costs (see note 9)	1,905	271
	<u>13,687</u>	<u>11,240</u>
<b>Analysis by fund</b>		
Unrestricted funds	8,529	6,808
Designated funds	5,158	4,432
	<u>13,687</u>	<u>11,240</u>

**GRAFTON DISTRICT SCOUT COUNCIL**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**9 Support costs**

	<b>Support costs</b>	<b>Governance costs</b>	<b>2022 Support costs</b>	<b>Governance costs</b>	<b>2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
District Uniforms	53	-	53	24	24
Professional Services & Licenses	1,805	-	1,805	1,235	1,235
Room Hire	13	-	13	45	45
Bank Charges	8	-	8	117	117
Group Support & Executive Training	862	-	862	-	-
Sundry Expenses	-	-	-	364	364
Depreciation	105	-	105	-	-
Leaders and Officers Expenses	-	201	201	-	10
Leaders and Officers Travel	-	1,704	1,704	-	261
	<u>2,846</u>	<u>1,905</u>	<u>4,751</u>	<u>1,785</u>	<u>2,056</u>
Analysed between Charitable activities	<u>2,846</u>	<u>1,905</u>	<u>4,751</u>	<u>1,785</u>	<u>2,056</u>

No costs were incurred in respect of independent examination of these accounts (2021: £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 2022**

**12 Tangible fixed assets**

	<b>Camping Equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
<b>Cost</b>		
At 1 April 2021	-	-
Additions	1,047	1,047
	<u>1,047</u>	<u>1,047</u>
At 31 March 2022	1,047	1,047
	<u>1,047</u>	<u>1,047</u>
<b>Depreciation and impairment</b>		
At 1 April 2021	-	-
Depreciation charged in the year	105	105
	<u>105</u>	<u>105</u>
At 31 March 2022	105	105
	<u>105</u>	<u>105</u>
<b>Carrying amount</b>		
At 31 March 2022	942	942
	<u>942</u>	<u>942</u>
At 31 March 2021	-	-
	<u>-</u>	<u>-</u>

**13 Stocks**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Badge stock	2,264	3,076
	<u>2,264</u>	<u>3,076</u>

**14 Debtors**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year:</b>		
Badge invoices unpaid	726	96
OSM Payments	1,640	116
Accrued Income	-	890
	<u>2,366</u>	<u>1,102</u>
	<u>2,366</u>	<u>1,102</u>

**15 Creditors: amounts falling due within one year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Accruals	42,525	-
Jamboree monies on account	523	-
	<u>43,048</u>	<u>-</u>
	<u>43,048</u>	<u>-</u>

**GRAFTON DISTRICT SCOUT COUNCIL**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**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

	Movement in funds			Movement in funds				
	Balance at 1 April 2020	Incoming resources	Resources expended	Balance at 1 April 2021	Incoming resources	Resources expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£	£	£	£
Spotley	9,819	8,901	(1,033)	17,687	13,910	(2,412)	-	29,185
Explorers	4,296	650	(3,844)	1,102	2,300	(4,287)	-	(885)
Band	4,762	352	(588)	4,526	255	(871)	-	3,910
Hardship Fund	-	-	-	-	-	-	1,242	1,242
	<u>18,877</u>	<u>9,903</u>	<u>(5,465)</u>	<u>23,315</u>	<u>16,465</u>	<u>(7,570)</u>	<u>1,242</u>	<u>33,024</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.

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.

**GRAFTON DISTRICT SCOUT COUNCIL**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**17 Analysis of net assets between funds**

	Unrestricted funds	Designated funds	Total	Unrestricted funds	Designated funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Fund balances at 31 March 2021 are represented by:						
Current assets/(liabilities)	44,836	33,452	78,288	46,572	23,315	69,887
	<u>44,836</u>	<u>33,452</u>	<u>78,288</u>	<u>46,572</u>	<u>23,315</u>	<u>69,887</u>
	<u>44,836</u>	<u>33,452</u>	<u>78,288</u>	<u>46,572</u>	<u>23,315</u>	<u>69,887</u>

**18 Related party transactions**

During the year donations from Trustee's totalled £240 (2021: £230).