



**GRAFTON DISTRICT SCOUT COUNCIL
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

GRAFTON DISTRICT SCOUT COUNCIL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	R Shaw (Chair) (resigned 22/06/2024) W Hazell (District Lead Volunteer & Chair) T Jeffs (Treasurer) T Newman (District Explorer Scout Commissioner) (resigned 22/06/2024) G Simcox (District Youth Lead) (from 07/11/2024) K Hancock M O'Connor S Pearson (resigned 22/06/2024) C Van Schaijik H Huckin R Skears T Ajayi (from 12/03/2024 to 02/09/2024)
Charity Number	1114244
Registered Office	35 Centurion Way Wootton Northampton NN4 6LD
Independent examiner	James Cope ACA 174a Fosseway Avenue Moreton-in-Marsh Gloucestershire GL56 0EH
Bankers	Lloyds Bank Plc 98 Victoria Street London SW1E 5JL Barclays Plc 9 Midsummer Place Milton Keynes MK9 3GB Monmouthshire Building Society Monmouthshire House John Frost Square Newport South Wales NP20 1PX Redwood Bank Limited The Nexus Building Broadway Letchworth Garden City SG6 3TA

GRAFTON DISTRICT SCOUT COUNCIL

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GRAFTON DISTRICT SCOUT COUNCIL
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their report and financial statements for the year ended 31 March 2025.

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 Practise 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 2025

Achievements and performance

This year has seen a period of Transformation for the District which has updated the ways in which we volunteer and how our teams are made up. A lot of time has gone into understanding these changes and supporting both ourselves and our Groups realise this change. We've also initiated plans for significant District Events which will be realised in future financial years.

We reported a headline growth figure of +0.9% across the District, with young people declining by -1.3% however we are delighted to see our adult volunteer numbers increase by 10.43%, with 2.6% of that growth being leaders who work directly with our young people. We've had the pleasure of opening a new Squirrel Drey at 1st Pattishall and opening 1st Grafton (SEND) Scout Group this year. We have plans to open two new Explorer Scout Units in the 2025-26 financial year.

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 £43,519 (2024: £36,187), consisting of £32,248 (2024: £22,943) in unrestricted funds, £Nil (2024: £2,110) of restricted funds and £11,271 (2024: £11,134) in designated funds. Expenditure was £33,060 (2024: £30,860) consisting of £23,118 (2024: £21,189) from unrestricted funds and £9,942 (2024: £9,671) from designated funds. Surplus for the year was £10,459 (2024: £5,327), with a surplus of £9,130 (2024: surplus of £24,384) within unrestricted funds, no movement (2024: surplus of £2,110) within restricted funds and a deficit of £1,329 (2024: deficit of £21,167) 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 2025

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 6 Trustees (including 1 Ex Officio 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.



W Hazell

Trustee

13th May 2025

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 2025.

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: 23rd June 2025

GRAFTON DISTRICT SCOUT COUNCIL
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2025

Current financial year

	Notes	Unrestricted funds 2025	Restricted funds 2025	Designated funds 2025	Total 2025	Total 2024
<u>Income from:</u>						
Donations and legacies	3	17,792	-	4,300	22,092	14,403
Other trading activities	4	10,603	-	-	10,603	7,662
Charitable activities	5	1,518	-	6,971	8,489	12,487
Investments	6	2,335	-	-	2,335	1,635
Total Income		32,248	-	11,271	43,519	36,187
<u>Expenditure on:</u>						
Raising funds	7	8,661	-	-	8,661	6,220
Charitable activities	8	14,457	-	9,942	24,399	24,640
Total resources expanded		23,118	-	9,942	33,060	30,860
Net incoming / (outgoing) resources before transfers		9,130	-	1,329	10,459	5,327
Gross transfers between funds		3,185	-	(3,185)	-	-
Net expenditure for the year / Net movement in funds		12,315	-	(1,856)	10,459	5,327
Fund balances at 1 April 2024		67,061	2,110	16,660	85,831	80,504
Fund balances at 31 March 2025		79,376	2,110	14,804	96,290	85,831

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 2024

Prior financial year

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

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 2025

	Notes	2025	2024
		£	£
Fixed assets			
Tangible assets	12	3,904	2,289
Current assets			
Stocks	13	2,163	2,971
Debtors	14	6,921	2,837
Cash at bank and in hand		145,049	135,200
		154,133	141,008
Creditors: amounts falling due within one year			
	15	(61,747)	(57,466)
Net current assets		92,386	83,542
Total assets less current liabilities		96,290	85,831
Income funds			
Designated funds	16	14,804	16,660
Restricted funds	17	2,110	2,110
Unrestricted funds		79,376	67,061
		96,290	85,831

The financial statements were approved by the Trustees on 13th May 2025.

W Hazell

W Hazell
Trustee

GRAFTON DISTRICT SCOUT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

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 2025

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 - 5 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 2025

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 2025

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	Designated	Total	Unrestricted	Restricted	Designated	Total
	funds	funds		funds	funds	funds	
	2025	2025	2025	2024	2024	2024	2024
	£	£	£	£	£	£	£
Membership							
Subscriptions	65,564	6,230	71,794	60,857	-	4,740	65,597
Amounts							
Paid to	(55,753)	(3,069)	(58,822)	(51,503)	-	(2,676)	(54,179)
Gift Aid	-	1,139	1,139	3	-	722	725
Jamboree							
Donations	-	-	-	-	2,110		2,110
Misc							
Donations	7,981	-	7,981	150	-	-	150
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	17,792	4,300	22,092	9,507	2,110	2,786	14,403
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

GRAFTON DISTRICT SCOUT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

4 Other trading activities

	2025	2024
	£	£
Badge Sales	6,067	5,477
Spotley Wood Campsite	2,562	1,450
Other Income	1,974	735
	<hr/>	<hr/>
	10,603	7,662
	<hr/>	<hr/>

Analysis by fund

Unrestricted funds	10,603	7,662
Designated funds	-	-
	<hr/>	<hr/>
	10,603	7,662
	<hr/>	<hr/>

5 Charitable activities

	2025	2024
	£	£
Band	218	439
Beaver Scouts	686	3,144
Scouts	832	995
Explorer Scouts	6,507	5,818
DofE	246	2,091
	<hr/>	<hr/>
	8,489	12,487
	<hr/>	<hr/>
Unrestricted funds	1,518	4,139
Designated funds	6,971	8,348
	<hr/>	<hr/>
	8,489	12,487
	<hr/>	<hr/>

GRAFTON DISTRICT SCOUT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

6 Investments

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
Interest receivable	2,335	1,635
	<hr/>	<hr/>

7 Raising funds

	Unrestricted funds	Total	Unrestricted funds	Total
	2025	2025	2024	2024
	£	£	£	£
<u>Trading costs</u>				
Badge Costs	6,914	6,914	5,551	5,551
Wood				
Campsite	1,747	1,747	669	669
	<hr/>	<hr/>	<hr/>	<hr/>
	8,661	8,661	6,220	6,220
	<hr/>	<hr/>	<hr/>	<hr/>

GRAFTON DISTRICT SCOUT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

8 Charitable activities

	Supporting Scouting 2025	Supporting Scouting 2024
	£	£
Band	-	641
Beaver Scouts	700	3,081
Cub Scouts	121	11
Scouts	1,313	787
Explorer Scouts	6,586	7,016
Young Leader Scheme	-	39
District Activities	1,502	331
Growth & Development	1,238	1,538
Awards	150	199
DofE	306	728
Hardship Fund	475	-
Grants to Groups (see below)	900	-
	<hr/>	<hr/>
	13,291	14,371
Share of support costs (see note 9)	7,268	5,753
Share of governance costs (see note 9)	3,840	4,516
	<hr/>	<hr/>
	24,399	24,640
	<hr/>	<hr/>

Analysis by fund

Unrestricted funds	14,457	14,969
Designated funds	9,942	9,671
	<hr/>	<hr/>
	24,399	24,640
	<hr/>	<hr/>

The Charity has made the following materials grants to institutions during the year:

Name of Institution	2025	2024
	£	£
1st Grafton (SEND) Scout Group	600	-
1st Pattishall Scout Group	300	-
	<hr/>	<hr/>
	900	-
	<hr/>	<hr/>

GRAFTON DISTRICT SCOUT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

9 Support Costs

	Support Costs	Governance Costs	2025	Support Costs	Governance Costs	2024
	£	£	£	£	£	£
District Uniform	-	-	-	719	-	719
Professional Services & Licenses	2,761	-	2,761	1,382	-	1,382
Room Hire	879	-	879	703	-	703
Bank Charges	623	-	623	408	-	408
District IT Costs	952	-	952	892	-	892
Sundry Expenses	514	-	514	332	-	332
Depreciation	969	-	969	733	-	733
Printing, Postage & Stationery	570	-	570	584	-	584
Leaders & Officers Travel	-	3,840	3,840	-	4,516	4,516
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	7,268	3,840	11,108	5,753	4,516	10,269
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Analysed between Charitable activities	7,268	3,840	11,108	5,753	4,516	10,269
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

No costs were incurred in respect of independent examination of these accounts (2024: £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 2025

12 Tangible fixed assets

	Camping Equipment	Support Equipment	Total
	£	£	£
Cost			
At 1 April 2024	2,745	649	3,394
Additions	-	2,584	2,584
At 31 March 2025	2,745	3,233	5,978
 Depreciation and impairment			
At 1 April 2024	935	170	1,105
Depreciation charged in the year	690	279	969
At 31 March 2025	1,625	449	2,074
 Carrying amount			
At 31 March 2024	1,810	479	2,289
At 31 March 2025	1,120	2,784	3,904

13 Stocks

	2025	2024
	£	£
Badge stock	2,163	2,971
	=====	=====

GRAFTON DISTRICT SCOUT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

14 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Badge invoices unpaid	798	303
OSM Payments on Account	232	77
Trade Debtors	5,324	1,490
Other Debtors	-	-
Prepayments & Accrued Income	567	967
	<hr/>	<hr/>
	6,921	2,837
	<hr/> <hr/>	<hr/> <hr/>

15 Creditors

	2025	2024
	£	£
Amounts falling due within one year:		
Accruals	61,449	57,186
Deferred Income	280	280
Other Creditors	18	-
	<hr/>	<hr/>
	61,747	57,466
	<hr/> <hr/>	<hr/> <hr/>

GRAFTON DISTRICT SCOUT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

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:

	Balance at 1 April 2023	Movement in funds				Balance at 1 April 2024	Movement in funds				Balance at 31 March 2025
		Incoming resources	Resources expended	Transfers	Incoming resources		Resources expended	Transfers			
		£	£	£	£		£	£			
Spotley	29,376	-	(81)	(27,295)	2,000	-	-	-	-	2,000	
Explorers	(302)	10,695	(8,949)	5,099	6,543	11,053	(7,329)	(540)	-	9,727	
Band	2,988	439	(641)	-	2,786	218	-	(3,004)	-	-	
Paulerspury	4,562	-	-	(4,562)	-	-	-	-	-	-	
Growth & Developmer	-	-	-	3,800	3,800	-	(2,138)	-	-	1,662	
Hardship Fund	1,203	-	-	328	1,531	-	(475)	359	-	1,415	
	<hr/> <u>37,827</u>	<hr/> <u>11,134</u>	<hr/> <u>(9,671)</u>	<hr/> <u>(22,630)</u>	<hr/> <u>16,660</u>	<hr/> <u>11,271</u>	<hr/> <u>(9,942)</u>	<hr/> <u>(3,185)</u>	<hr/> <u>14,804</u>		

Spotley

This fund is a reserve held for significant expenditure required for Spotley Wood Campsite.

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. In 2025, the Band closed and therefore all monies were transferred back to unrestricted funds.

GRAFTON DISTRICT SCOUT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

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:

	Movement in funds				Movement in funds				Balance at 31 March 2025
	Balance at 1 April 2023	Incoming resources	Resources expended	Transfers	Balance at 1 April 2024	Incoming resources	Resources expended	Transfers	
	£	£	£	£	£	£	£	£	£
World Scout Jamboree	-	2,110	-	-	2,110	-	-	-	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 2025

18 Analysis of net assets between funds

	Unrestricted funds 2025	Restricted funds 2025	Designated funds 2025	Total 2025	Unrestricted funds 2024	Restricted funds 2024	Designated funds 2024	Total 2024
	£	£	£	£	£	£	£	£
Fund balances at 31 March 2024 are represented by:								
Tangible Fixed Assets assets/(liabilitie s)								
3,904								
75,472								
<hr/>								
79,376								
<hr/>								
2,110								
<hr/>								
14,804								
<hr/>								
92,386								
<hr/>								
64,772								
<hr/>								
67,061								
<hr/>								
2,110								
<hr/>								
16,660								
<hr/>								
83,542								
<hr/>								
85,831								
<hr/>								

19 Related party transactions

During the year donations from Trustee's totalled £Nil (2024: £Nil)