

GRAFTON DISTRICT SCOUT COUNCIL

England & Wales - Charity number 1114244

Details

Status Registered

Legal form Other

Registered 2006-05-17

Register [View on the Charity Commission register](#)

Contact

Address 35 Centurion Way
Wootton
Northampton
NN4 6LD

Phone 01327206406

Email info@gdscouts.org.uk

Website gdscouts.org.uk

Activities

Objects: TO PROMOTE THE DEVELOPMENT OF YOUNG PEOPLE IN ACHIEVING THEIR FULL PHYSICAL, INTELLECTUAL, SOCIAL AND SPIRITUAL POTENTIALS AS INDIVIDUALS, AS RESPONSIBLE CITIZENS AND AS MEMBERS OF THEIR LOCAL, NATIONAL AND INTERNATIONAL COMMUNITIES.

Activities: Scouting exists to promote the development of young people in achieving their full physical, intellectual, social and spiritual potentials as individuals, as responsible citizens and as members of their local, national and international communities. Grafton District Scouts carry out this activity in the South Northamptonshire area.

Classification

- **How:** Makes Grants To Individuals, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, Recreation
- **Who:** Children/young People

Geography

- Northamptonshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£43,519	£33,060	-	-
2024-03-31	£36,187	£30,860	-	-
2023-03-31	£30,426	£28,210	-	-
2022-03-31	£78,228	£13,687	-	-
2021-03-31	£14,840	£14,536	-	-

Trustees

Name	Role	Appointed
Naomi Beth Chapman-Cotter	Chair	2025-07-12
Charlotte Grace Olds		2025-11-22
George John Simcox		2024-11-07
Jeremy William George Weeks		2025-07-12
Jonathan Paul Owen		2025-07-12
Kenneth Hancock		
Rachael Louise Gurr		2025-07-12
Tyler Jeffs		2019-01-29
William Alexander Hazell		2020-11-19

GRAFTON DISTRICT SCOUT COUNCIL

England & Wales - Charity number 1114244

Accounts

Charity Registration No. 1114244



**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 Fossey 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

CONTENTS

	Page
Trustees' report	1 - 3
Independent examiner's report	4
Statement of financial activities	5 - 6
Balance sheet	7
Notes to the financial statements	8 - 20

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 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 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

		Unrestricted funds 2025 £	Restricted funds 2025 £	Designated funds 2025 £	Total 2025 £	Total 2024 £
	Notes					
<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 finds		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

		Unrestricted funds 2024 £	Restricted funds 2024 £	Designated funds 2024 £	Total 2024 £
	Notes				
<u>Income from:</u>					
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
<u>Expenditure on:</u>					
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
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 funds	Designated funds	Total	Unrestricted funds	Restricted funds	Designated funds	Total
	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
	<u>17,792</u>	<u>4,300</u>	<u>22,092</u>	<u>9,507</u>	<u>2,110</u>	<u>2,786</u>	<u>14,403</u>

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
	10,603	7,662
	10,603	7,662

Analysis by fund

Unrestricted funds	10,603	7,662
Designated funds	-	-
	10,603	7,662
	10,603	7,662

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
	8,489	12,487
	8,489	12,487
Unrestricted funds	1,518	4,139
Designated funds	6,971	8,348
	8,489	12,487
	8,489	12,487

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
	<u>2,335</u>	<u>1,635</u>

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
	<u>8,661</u>	<u>8,661</u>	<u>6,220</u>	<u>6,220</u>

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	-
	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
	24,399	24,640
Analysis by fund		
Unrestricted funds	14,457	14,969
Designated funds	9,942	9,671
	24,399	24,640

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

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

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 Printing, Postage & Stationery	969	-	969	733	-	733
Leaders & Officers Travel	570	-	570	584	-	584
	-	3,840	3,840	-	4,516	4,516
	<u>7,268</u>	<u>3,840</u>	<u>11,108</u>	<u>5,753</u>	<u>4,516</u>	<u>10,269</u>
Analysed between Charitable activities	<u>7,268</u>	<u>3,840</u>	<u>11,108</u>	<u>5,753</u>	<u>4,516</u>	<u>10,269</u>

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	<u>2,745</u>	<u>3,233</u>	<u>5,978</u>
Depreciation and impairment			
At 1 April 2024	935	170	1,105
Depreciation charged in the year	690	279	969
At 31 March 2025	<u>1,625</u>	<u>449</u>	<u>2,074</u>
Carrying amount			
At 31 March 2024	<u>1,810</u>	<u>479</u>	<u>2,289</u>
At 31 March 2025	<u><u>1,120</u></u>	<u><u>2,784</u></u>	<u><u>3,904</u></u>

13 Stocks

	2025 £	2024 £
Badge stock	<u>2,163</u>	<u>2,971</u>

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
	6,921	2,837
	6,921	2,837

15 Creditors

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

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:

	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	
	£	£	£	£	£	£	£	£	£
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
	<u>37,827</u>	<u>11,134</u>	<u>(9,671)</u>	<u>(22,630)</u>	<u>16,660</u>	<u>11,271</u>	<u>(9,942)</u>	<u>(3,185)</u>	<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				Balance at 1 April 2024	Movement in funds			Balance at 31 March 2025
	Balance at 1 April 2023	Incoming resources	Resources expended	Transfers		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	3,904	-	-	3,904	2,289	-	-	2,289
assets/(liabilities)	75,472	2,110	14,804	92,386	64,772	2,110	16,660	83,542
	<u>79,376</u>	<u>2,110</u>	<u>14,804</u>	<u>96,290</u>	<u>67,061</u>	<u>2,110</u>	<u>16,660</u>	<u>85,831</u>

19 Related party transactions

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

GRAFTON DISTRICT SCOUT COUNCIL

England & Wales - Charity number 1114244

Accounts

Charity Registration No. 1114244



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

GRAFTON DISTRICT SCOUT COUNCIL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	R Shaw (Chair) D Gibson (Secretary) (resigned 31/12/2023) K Underwood (Treasurer) (resigned 03/06/2023) T Jeffs (Treasurer) (from 03/06/2023) R Kentigern-Fox (District Commissioner) (resigned 28/05/2023) W Hazell (District Commissioner) (from 28/05/2023) T Newman (District Explorer Scout Commissioner) K Hancock W Hazell (to 28/05/2023) T Jeffs (to 03/06/2023) M O'Connor S Pearson C Van Schaijik H Huckin (from 03/06/2023) R Skears T Ajayi (from 12/03/2024)
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

CONTENTS

	Page
Trustees' report	1 - 3
Independent examiner's report	4
Statement of financial activities	5 - 6
Balance sheet	7
Notes to the financial statements	8 - 20

GRAFTON DISTRICT SCOUT COUNCIL
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2024

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

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

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

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.

J. Cope

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 funds 2024 £	Restricted funds 2024 £	Designated funds 2024 £	Total 2024 £	Total 2023 £
	Notes					
<u>Income from:</u>						
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
Total Income		22,943	2,110	11,134	36,187	30,426
<u>Expenditure on:</u>						
Raising funds	7	6,220	-	-	6,220	7,781
Charitable activities	8	14,969	-	9,671	24,640	20,429
Total resources expanded		21,189	-	9,671	30,860	28,210
Net incoming / (outgoing) resources before transfers		1,754	2,110	1,463	5,327	2,216
Gross transfers between funds		22,630	-	(22,630)	-	-
Net expenditure for the year / Net movement in finds		24,384	2,110	(21,167)	5,327	2,216
Fund balances at 1 April 2023		42,677	-	37,827	80,504	78,288
Fund balances at 31 March 2024		67,061	2,110	16,660	85,831	80,504

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

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

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

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

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

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

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

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 funds	Restricted funds	Designated funds	Total	Unrestricted funds	Designated 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

	2024	2023
	£	£
Badge Sales	5,477	6,559
Spotley Wood Campsite	1,450	1,790
Other Income	735	1,742
	7,662	10,091
	7,662	10,091

Analysis by fund

Unrestricted funds	7,662	8,301
Designated funds	-	1,790
	7,662	10,091
	7,662	10,091

5 Charitable activities

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

Unrestricted funds	4,139	1,757
Designated funds	8,348	10,116
	12,487	11,873
	12,487	11,873

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

6 Investments

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Interest receivable	1,635	190
	1,635	190

7 Raising funds

	Unrestricted funds	Designated funds	Total	Unrestricted funds	Designated funds	Total
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
<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

	Supporting Scouting 2024 £	Supporting Scouting 2023 £
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/>	<hr/>
	14,371	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/>	<hr/>
	24,640	20,429
	<hr/> <hr/>	<hr/> <hr/>
Analysis by fund		
Unrestricted funds	14,969	12,599
Designated funds	9,671	7,830
	<hr/>	<hr/>
	24,640	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

	Support Costs £	Governance Costs £	2024 £	Support Costs £	Governance Costs £	2023 £
District Uniform	719	-	719	40	-	40
Professional Services & Licenses	1,382	-	1,382	1,435	-	1,435
Room Hire	703	-	703	135	-	135
Bank Charges Group	408	-	408	30	-	30
Support & Executive	-	-	-	1,795	-	1,795
District IT Costs	892	-	892	-	-	-
Sundry Expenses	332	-	332	380	-	380
Depreciation Printing, Postage & Stationery	733	-	733	267	-	267
Leaders & 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 between Charitable 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 Equipment £	Support Equipment £	Total £
Cost			
At 1 April 2023	1,686	394	2,080
Additions	1,059	255	1,314
At 31 March 2024	2,745	649	3,394
Depreciation and impairment			
At 1 April 2023	350	22	372
Depreciation charged in the year	585	148	733
At 31 March 2024	935	170	1,105
Carrying amount			
At 31 March 2023	1,336	372	1,708
At 31 March 2024	1,810	479	2,289

13 Stocks

	2024 £	2023 £
Badge stock	2,971	2,390

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

14 Debtors

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

15 Creditors

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

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 April 2022	Incoming resources	Resources expended	Transfers	Balance at 1 April 2023	Incoming resources	Resources expended	Transfers	Balance at 31 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:

	Movement in funds				Balance at 1 April 2023	Movement in funds			Balance at 31 March 2024
	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers		Incoming resources	Resources expended	Transfers	
	£	£	£	£	£	£	£	£	
World Scout 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 funds 2024 £	Restricted funds 2024 £	Designated funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Designated funds 2023 £	Total 2023 £
Fund balances at 31 March 2024 are represented by:							
Tangible Fixed Assets	2,289	-	-	2,289	1,708	-	1,708
assets/(liabilities)	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)

GRAFTON DISTRICT SCOUT COUNCIL

England & Wales - Charity number 1114244

Accounts

Charity Registration No. 1114244



**GRAFTON DISTRICT SCOUT COUNCIL
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

GRAFTON DISTRICT SCOUT COUNCIL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	R Shaw (Chair) D Gibson (Secretary) K Underwood (Treasurer) (resigned 03/06/2023) R Kentigern-Fox (District Commissioner) (resigned 28/05/2023) W Hazell (District Commissioner) (from 28/05/2023) T Newman (District Explorer Scout Commissioner) A Skippen (District Scout Network Commissioner) (from 04/07/22 to 08/01/23) K Hancock W Hazell (to 28/05/2023) T Jeffs M O'Connor S Pearson C Van Schaijik R Skears
Charity Number	1114244
Registered Office	35 Centurion Way Wootton Northampton NN4 6LD
Independent examiner	Linda Browett ACCA 7 Wymersley Close Great Houghton Northampton NN4 7PT
Bankers	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
CONTENTS

	Page
Trustees' report	1 - 3
Independent examiner's report	4
Statement of financial activities	5 - 6
Balance sheet	7
Notes to the financial statements	8 - 20

GRAFTON DISTRICT SCOUT COUNCIL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in the financial statements and comply with the charity's articles of association, the Charities Act 2006 "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 the 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, empower 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 Scout Method. 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 2023

Achievements and performance

This year has a real return to normal and it has been so lovely to see camps taking place across the District together with campfires, hikes and visits and many activities. This year also saw the opening of our first Squirrel Drey in the District which is going from strength to strength. The annual Census was also pleasing as we had, once again, grown as a District.

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. During the year, this included spending a large sum of money on supporting a District wide leaflet drop to get the word out to the communities that we serve.

Financial review

During the year income totalled £30,426 (2022: £30,620), consisting of £16,883 (2022: £14,155) in (2022: £16,465) in designated funds. Expenditure was £28,210 (2022: £22,219) consisting of £18,781 (2022: £14,649) from unrestricted funds and £9,429 (2022: £7,570) from designated funds. Surplus for the year was £2,216 (2022: £8,401), with a deficit of £2,159 (2022: deficit of £1,736) within unrestricted funds and a surplus of £4,375 (2022: surplus of £10,137) 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 Executive Committee 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.

GRAFTON DISTRICT SCOUT COUNCIL
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

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 rules 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 '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 Board.

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: 3rd June 2023

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 2023.

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.



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

Dated: 2nd June 2023

GRAFTON DISTRICT SCOUT COUNCIL
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2023

Current financial year

	Notes	Unrestricted funds 2023 £	Designated funds 2023 £	Total 2023 £	Total 2022 £
<u>Income from:</u>					
Donations and legacies	3	6,635	1,637	8,272	19,792
Other trading activities	4	8,301	1,790	10,091	7,608
Charitable activities	5	1,757	10,116	11,873	2,863
Investments	6	190	-	190	357
Total Income		16,883	13,543	30,426	30,620
<u>Expenditure on:</u>					
Raising funds	7	6,182	1,599	7,781	8,532
Charitable activities	8	12,599	7,830	20,429	13,687
Total resources expanded		18,781	9,429	28,210	22,219
Net incoming / (outgoing) resources before transfers		(1,898)	4,114	2,216	8,401
Gross transfers between funds		(261)	261	-	-
Net expenditure for the year / Net movement in funds		(2,159)	4,375	2,216	8,401
Fund balances at 1 April 2022		44,836	33,452	78,288	69,887
Fund balances at 31 March 2023		42,677	37,827	80,504	78,288

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

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

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 2023

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets	12		1,708		942
Current assets					
Stocks	13	2,390		2,264	
Debtors	14	3,940		2,366	
Cash at bank and in hand		123,816		115,764	
		<u>130,146</u>		<u>120,394</u>	
Creditors: amounts falling due within one year	15	<u>(51,350)</u>		<u>(43,048)</u>	
Net current assets			<u>78,796</u>		<u>77,346</u>
Total assets less current liabilities			<u><u>80,504</u></u>		<u><u>78,288</u></u>
Income funds					
Designated funds	16		37,827		33,452
Unrestricted funds			42,677		44,836
			<u>80,504</u>		<u>78,288</u>

The financial statements were approved by the Trustees on 3rd June 2023.



R Shaw
Trustee

GRAFTON DISTRICT SCOUT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Grafton District Scout Council is an unincorporated charity as agreed by Royal Charter on 04 January 2019.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's articles of association "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 Updated 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 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. Therefore, 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 for the benefit of 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.

Membership subscriptions collected on behalf of other parts of the Scout Movement are reported in the Statement of Financial Activities net of any amount paid out. This is because these subscriptions are in effect held as agents being paid out.

GRAFTON DISTRICT SCOUT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation comm 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 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 charity 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 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

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 incurred in bringing the stocks to their present location and condition. Items held for distribution at a 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 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 2023

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, if 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 rate method.

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 current liabilities 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 at transaction price and subsequently measured at amortised cost using the effective interest rate 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 2023

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 appa 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 th period, or in the period of the revision and future periods where the revision affects both current and fu periods.

3 Donations and Legacies

	Unrestricted funds	Designated funds	Total	Unrestricted funds	Designated funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Membership Subscriptions	48,009	4,147	52,156	46,052	2,258	48,310
Amounts Paid to	(41,393)	(3,464)	(44,857)	(39,289)	(2,264)	(41,553)
Gift Aid	-	954	954	-	428	428
Coronavirus Grants	-	-	-	-	12,167	12,167
Misc Donation	19	-	19	-	440	440
	<u>6,635</u>	<u>1,637</u>	<u>8,272</u>	<u>6,763</u>	<u>13,029</u>	<u>19,792</u>

GRAFTON DISTRICT SCOUT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

4 Other trading activities

	2023	2022
	£	£
Badge Sales	6,559	5,920
Spotley Wood Campsite	1,790	875
Other Income	1,742	813
	10,091	7,608
	10,091	7,608

Analysis by fund

Unrestricted funds	8,301	6,733
Designated funds	1,790	875
	10,091	7,608
	10,091	7,608

5 Charitable activities

	2023	2022
	£	£
Band	124	-
Beaver Scouts	1,225	-
Explorer Scouts	4,995	2,561
DofE	532	302
Paulerspury	4,997	-
	11,873	2,863
	11,873	2,863

Unrestricted funds	1,757	302
Designated funds	10,116	2,561
	11,873	2,863
	11,873	2,863

GRAFTON DISTRICT SCOUT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

6 Investments

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Interest receivable	190	357
	190	357

7 Raising funds

	Unrestricted funds	Designated funds	Total	Unrestricted funds	Designated funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
<u>Trading costs</u>						
Badge Costs	6,182	-	6,182	6,120	-	6,120
Wood						
Campsite	-	1,599	1,599	-	2,412	2,412
	6,182	1,599	7,781	6,120	2,412	8,532

GRAFTON DISTRICT SCOUT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

8 Charitable activities

	Supporting Scouting 2023 £	Supporting Scouting 2022 £
	1,046	871
	494	-
	-	274
	6,245	4,287
	424	303
	1,850	1,951
Grow Your Group / Growth & Development Awards	2,621	822
	-	41
	416	387
Hardship Fund	300	-
Paulerspury Scout Group	239	-
	13,635	8,936
Share of support costs (see note 9)	4,082	2,846
Share of governance costs (see note 9)	2,712	1,905
	20,429	13,687
Analysis by fund		
Unrestricted funds	12,599	8,529
Designated funds	7,830	5,158
	20,429	13,687

GRAFTON DISTRICT SCOUT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

9 Support Costs

	Support Costs £	Governance Costs £	2023 £	Support Costs £	Governance Costs £	2022 £
District Uniform	40	-	40	53	-	53
Professional Services & Licenses	1,435	-	1,435	1,805	-	1,805
Room Hire	135	-	135	13	-	13
Bank Charges	30	-	30	8	-	8
Group Support & Executive	1,795	-	1,795	862	-	862
Sundry Expenses	380	-	380	-	-	-
Depreciation	267	-	267	105	-	105
Leaders & Officers Expenses	-	-	-	-	201	201
Leaders & Officers Travel	-	2,712	2,712	-	1,704	1,704
	<u>4,082</u>	<u>2,712</u>	<u>6,794</u>	<u>2,846</u>	<u>1,905</u>	<u>4,751</u>
Analysed between Charitable activities	<u>4,082</u>	<u>2,712</u>	<u>6,794</u>	<u>2,846</u>	<u>1,905</u>	<u>4,751</u>

No costs were incurred in respect of independent examination of these accounts (2022: £Nil).

10 Trustees

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

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 2023

12 Tangible fixed assets

	Camping Equipment £	Support Equipment £	Total £
Cost			
At 1 April 2022	1,047	-	1,047
Additions	639	394	1,033
At 31 March 2023	<u>1,686</u>	<u>394</u>	<u>2,080</u>
Depreciation and impairment			
At 1 April 2022	105	-	105
Depreciation charged in the year	245	22	267
At 31 March 2023	<u>350</u>	<u>22</u>	<u>372</u>
Carrying amount			
At 31 March 2023	<u>1,336</u>	<u>372</u>	<u>1,708</u>
At 31 March 2022	<u>942</u>	<u>-</u>	<u>942</u>

13 Stocks

	2023 £	2022 £
Badge stock	<u>2,390</u>	<u>2,264</u>

GRAFTON DISTRICT SCOUT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

14 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Badge invoices unpaid	460	726
OSM Payments on Account	619	1,640
Trade Debtors	116	-
Other Debtors	2,745	-
	3,940	2,366
	3,940	2,366

15 Creditors

	2023	2022
	£	£
Amounts falling due within one year:		
Accruals	46,370	42,525
Jamboree monies on account	2,235	523
Other Creditors	2,745	-
	51,350	43,048
	51,350	43,048

GRAFTON DISTRICT SCOUT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

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 April 2021	Incoming resources	Resources expended	Transfers	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£	£	£	£	£
Spotley	17,687	13,910	(2,412)	-	29,185	1,790	(1,599)	-	29,376
Explorers	1,102	2,300	(4,287)	-	(885)	6,828	(6,245)	-	(302)
Band	4,526	255	(871)	-	3,910	124	(1,046)	-	2,988
Paulerspury	-	-	-	-	-	4,801	(239)	-	4,562
Harship Fund	-	-	-	1,242	1,242	-	(300)	261	1,203
	<u>23,315</u>	<u>16,465</u>	<u>(7,570)</u>	<u>1,242</u>	<u>33,452</u>	<u>13,543</u>	<u>(9,429)</u>	<u>261</u>	<u>37,827</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 2023

16 Designated funds (continued)

Paulerspury

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

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 2023

17 Analysis of net assets between funds

	Unrestricted funds 2023 £	Designated funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Designated funds 2022 £	Total 2022 £
Fund balances at 31 March 2023 are represented by:						
Tangible Fixed Assets	1,708		1,708	942		942
assets/(liabilities)	40,969	37,827	78,796	43,894	33,452	77,346
	<u>42,677</u>	<u>37,827</u>	<u>80,504</u>	<u>44,836</u>	<u>33,452</u>	<u>78,288</u>

18 Related party transactions

During the year donations from Trustee's totalled £Nil (2022: £240)

GRAFTON DISTRICT SCOUT COUNCIL

England & Wales - Charity number 1114244

Accounts



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

GRAFTON DISTRICT SCOUT COUNCIL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	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
Charity number	1114244
Registered office	9 Church Lane Brafield On The Green Northampton NN7 1BA
Independent examiner	Linda Browett ACCA 7 Wymersley Close Great Houghton Northampton NN4 7PT
Bankers	Barclays Plc 9 Midsummer Place Milton Keynes MK9 3GB

GRAFTON DISTRICT SCOUT COUNCIL

CONTENTS

	Page
Trustees' report	1 - 3
Independent examiner's report	4
Statement of financial activities	5 - 6
Balance sheet	7
Notes to the financial statements	8 - 16

GRAFTON DISTRICT SCOUT COUNCIL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2022

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

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 31st 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

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: 9th June 2022

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 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: 1st 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

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

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			
<u>Income from:</u>				
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
Total income		<u>4,937</u>	<u>9,903</u>	<u>14,480</u>
<u>Expenditure on:</u>				
Raising funds	7	<u>2,203</u>	<u>1,033</u>	<u>3,236</u>
Charitable activities	8	<u>6,808</u>	<u>4,432</u>	<u>11,240</u>
Total resources expended		<u>9,011</u>	<u>5,465</u>	<u>14,536</u>
Net incoming (outgoing) resources before transfers		(4,074)	4,438	364
Net movement in funds		(4,074)	4,438	364
Fund balances at 1 April 2020		<u>50,646</u>	<u>18,877</u>	<u>69,523</u>
Fund balances at 31 March 2021		<u><u>46,572</u></u>	<u><u>23,315</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

BALANCE SHEET

AS AT 31 MARCH 2022

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

The financial statements were approved by the Trustees on 9th June 2022.



R Shaw
Trustee

GRAFTON DISTRICT SCOUT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

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

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
-------------------	-----------------------

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

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

	Unrestricted funds	Designated funds	Total	Unrestricted funds	Designated funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
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

	2022	2021
	£	£
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

	2022	2021
	£	£
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

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Interest receivable	357	167

7 Raising funds

	Unrestricted funds	Designated funds	Total	Unrestricted funds	Designated funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
<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
	6,120	2,412	8,532	2,203	1,033	3,236

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

8 Charitable activities

	Supporting Scouting 2022 £	Supporting Scouting 2021 £
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>
Analysis by fund		
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

	Support costs	Governance costs	2022 Support costs		Governance costs	2021
	£	£	£	£	£	£
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	10
Leaders and Officers Travel	-	1,704	1,704	-	261	261
	<u>2,846</u>	<u>1,905</u>	<u>4,751</u>	<u>1,785</u>	<u>271</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>271</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	Camping Equipment	Total
	£	£
Cost		
At 1 April 2021	-	-
Additions	1,047	1,047
	<hr/>	<hr/>
At 31 March 2022	1,047	1,047
	<hr/>	<hr/>
Depreciation and impairment		
At 1 April 2021	-	-
Depreciation charged in the year	105	105
	<hr/>	<hr/>
At 31 March 2022	105	105
	<hr/>	<hr/>
Carrying amount		
At 31 March 2022	942	942
	<hr/>	<hr/>
At 31 March 2021	-	-
	<hr/>	<hr/>
 13 Stocks	 2022	 2021
	£	£
Badge stock	2,264	3,076
	<hr/>	<hr/>
 14 Debtors	 2022	 2021
	£	£
Amounts falling due within one year:		
Badge invoices unpaid	726	96
OSM Payments	1,640	116
Accrued Income	-	890
	<hr/>	<hr/>
	2,366	1,102
	<hr/>	<hr/>
 15 Creditors: amounts falling due within one year	 2022	 2021
	£	£
Accruals	42,525	-
Jamboree monies on account	523	-
	<hr/>	<hr/>
	43,048	-
	<hr/>	<hr/>

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			Transfers	Balance at 31 March 2022
	Balance at 1 April 2020	Incoming resources	Resources expended	Balance at 1 April 2021	Incoming resources	Resources expended		
	£	£	£	£	£	£		
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 2022 £	Designated funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Designated funds 2021 £	Total 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>

18 Related party transactions

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