

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

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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, enable 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

		Unrestricted funds 2023 £	Designated funds 2023 £	Total 2023 £	Total 2022 £
	Notes				
<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

		Unrestricted funds 2022 £	Designated funds 2022 £	Total 2022 £
	Notes			
<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

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

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 intact for 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 not 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 for the other parts of the Scout Movement 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 on the part of 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 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 less depreciation and impairment losses.

Depreciation is 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 nominal consideration are measured at 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 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 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 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 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
	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
	<u>10,091</u>	<u>7,608</u>
	<u><u>10,091</u></u>	<u><u>7,608</u></u>

Analysis by fund

Unrestricted funds	8,301	6,733
Designated funds	1,790	875
	<u>10,091</u>	<u>7,608</u>
	<u><u>10,091</u></u>	<u><u>7,608</u></u>

5 Charitable activities

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

Unrestricted funds	1,757	302
Designated funds	10,116	2,561
	<u>11,873</u>	<u>2,863</u>
	<u><u>11,873</u></u>	<u><u>2,863</u></u>

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

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	2,621	822
Awards	-	41
	416	387
Hardship Fund	300	-
Paulerspury Scout Group	239	-
	<u>13,635</u>	<u>8,936</u>
Share of support costs (see note 9)	4,082	2,846
Share of governance costs (see note 9)	2,712	1,905
	<u>20,429</u>	<u>13,687</u>
Analysis by fund		
Unrestricted funds	12,599	8,529
Designated funds	7,830	5,158
	<u>20,429</u>	<u>13,687</u>

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 the 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
	<hr/>	<hr/>	<hr/>
At 31 March 2023	1,686	394	2,080
	<hr/>	<hr/>	<hr/>
Depreciation and impairment			
At 1 April 2022	105	-	105
Depreciation charged in the year	245	22	267
	<hr/>	<hr/>	<hr/>
At 31 March 2023	350	22	372
	<hr/>	<hr/>	<hr/>
Carrying amount			
At 31 March 2023	1,336	372	1,708
	<hr/>	<hr/>	<hr/>
At 31 March 2022	942	-	942
	<hr/>	<hr/>	<hr/>

13 Stocks

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

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	-
	<hr/> 3,940	<hr/> 2,366
	<hr/> <hr/>	<hr/> <hr/>

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	-
	<hr/> 51,350	<hr/> 43,048
	<hr/> <hr/>	<hr/> <hr/>

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/(liabilitie s)	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)