MID SUSSEX DISTRICT SCOUTS

England & Wales · Charity number 305841

Details

Other names	HAYWARDS HEATH DISTRICT SCOUT COUNCIL
Status	Registered
Legal form	Other
Registered	1970-11-03
Register	View on the Charity Commission register

Contact

Address	The Barn Community & Scout Centre Barn Cottage Lane Haywards Heath West Sussex RH16 3QW
Phone	07534 021836
Email	chair@midsussexdistrictscouts.com
Website	www.midsussexdistrictscouts.com

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: Youth development in Mid Sussex in accordance with Scout Association rules.

Classification

- **How:** Provides Human Resources
- **What:** Education/training
- **Who:** Children/young People

Geography

- West Sussex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£132,501	£121,020	-	-
2024-03-31	£86,482	£76,073	-	-
2023-03-31	£132,130	£137,905	-	-
2022-03-31	£65,924	£68,479	-	-
2021-03-31	£62,890	£44,994	-	-

Trustees

Name	Role	Appointed
Alan Paul Dyke		2021-11-20
Charlotte Anderson		2024-04-20
Daniel Sumner		2025-09-22
Frederick Thomas		2021-11-20
Guy McClelland		2024-10-01
Hannah Shorrocks		2024-11-07
Isabelle Searle		2025-09-23
Keith Anthony Waller		2026-04-25
Mark Scholfield		2022-04-20
Michael Larcombe		2019-04-01
Paul Bilton		2026-01-25
Stephen Hudson		2021-01-04
Zoe Johnson		2023-03-08

Accounts

Independently Examined Council's Report And Financial Statements

Mid Sussex District Scouts
For the year ended 31 March 2025

Contents

Reference and Administration Details of the Charity, its Council and Advisers

Mid Sussex District Scouts
For the year ended 31 March 2025

Council	Alan Dyke, Chair of Trustees, Trustee Alec Gaskin, President, Trustee Mark Scholfield, District Lead Volunteer, Trustee Michael Larcombe, Deputy District Lead and Badge Secretary, Trustee Lisa Costello, District Treasurer (resigned April 2024) Guy McClelland, District Treasurer, Trustee (appointed September 2024) Steve Hudson, Trustee Tony Pearson (resigned June 2024) Fred Thomas, Trustee David Brooks, Trustee (Appointed September 2024) Hannah Shorrocks, Trustee (Appointed September 2024) Charlotte Anderson, Trustee (Appointed September 2024) Zoe Johnson, Trustee (Appointed September 2024)
Charity registered number	305841
Principal office	14 Summerhill Grange Lindfield West Sussex RH16 1RQ
Accountants	2 Sisters Accounting Ltd International House 12 Constance Street London E16 2DQ

Council's Report

Mid Sussex District Scouts
For the year ended 31 March 2025

The Council present their annual report together with the financial statements of the Mid Sussex District Scouts for the year 1 April 2024 to 31 March 2025.

Objectives and activities

1. **Policies and objectives**
   In setting objectives and planning for activities, the Council have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Achievements and performance

1. **Review of activities**
   In the year ending April 2025 Mid Sussex District Scouts has maintained and supported the objective of the Scout Association by providing fun and adventure to the Young People within our membership. The District supports 14 Groups and 5 Explorer Sections in the provision of a challenging and varied set of programmes, including competitions, training sessions and social events.
   We currently have 1255 young people enrolled in Scouting with 398 adult Leaders currently available. There is a large waiting list of potential new Scouts, be they Squirrels, Beavers, Cubs Scouts or Explorers. Our ability to accommodate the demand for places is constrained by the availability of suitable premises to hold our meetings. Plans for a new Scout Centre at Barns Cottage Green in Haywards Heath are well advanced with construction starting in March 2025 and a timeline to completion at the turn of the year.
   The construction of this new Scout Centre has been made possible with grants from Mid Sussex District Council as well as our own capital fund and extensive fund-raising activities. The new facility will incorporate a multi-functional space and a much-needed Community Hub. Offering the building for community use has aided our fund-raising work.
   Our achievements are only made possible by the Teams of Volunteers that enable us to deliver safe adventures and skills for life to the Young People.

Financial review

1. **Going concern**
   After making appropriate enquiries, the Council have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.
2. **Reserves policy**
   It is the policy of the charity to maintain free reserves at a level to cover future anticipated expenditure for at least three months.

Structure, governance and management

1. **Constitution**
   Mid Sussex District Scouts is a registered charity, number 305841, and is constituted under a Trust deed.
2. **Methods of appointment or election of council**
   The management of the charity is the responsibility of the Council who are elected and co-opted under the terms of the Trust Deed.

Statement of Council's responsibilities

The Council are responsible for preparing the Council's report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Council to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Council are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Council are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Council on 27th August 2025 and signed on their behalf by:

Alan Dyke
Chair

A. P. Dyke

Independent Examiner's Report

Mid Sussex District Scouts
For the year ended 31 March 2025

Independent examiner's report to the Council of Mid Sussex District Scouts ('the Charity')

I report to the charity Council on my examination of the accounts of the Charity for the year ended 31 March 2025.

Responsibilities and basis of report

As the Council of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').
I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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 connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:	Dated:
Jessie Chivers	5th September 2025

2 Sisters Accounting Ltd
International House
12 Constance Street
London
E16 2DQ

Income and Expenditure

Mid Sussex District Scouts
For the year ended 31 March 2025

	2025	2024
Explorers and Network		
Income	49,904	36,143
Expenditure	(50,664)	(34,006)
Total Explorers and Network	**(760)**	**2,137**
District Events		
Income		
District Charitable Activities Income	38,861	4,117
DofE Income	4,390	4,552
Total Income	**43,252**	**8,669**
Expenditure		
District Charitable Activities Expenses	(35,477)	(4,542)
DofE Expenses	(3,898)	(2,029)
Total Expenditure	**(39,376)**	**(6,571)**
Total District Events	**3,876**	**2,098**
Badges		
Income	10,047	10,789
Expenditure	(8,683)	(9,703)
Total Badges	**1,364**	**1,086**
Other Charitable Activities		
Income		
Membership subscriptions	6,501	6,804
Donations	293	98
Total Income	**6,794**	**6,902**
Expenditure		
Direct Costs Young Leaders	(515)	(747)
Total Expenditure	**(515)**	**(747)**
Total Other Charitable Activities	**6,278**	**6,154**
The Redwood Centre		
Income		
The Redwood Centre Rent	22,504	23,980
Total Income	**22,504**	**23,980**
Expenditure		
Accountancy fees	(120)	(140)
Bank Fees	(141)	(129)
Depreciation Expense	(742)	(857)
Insurance	(1,532)	(267)
IT Software and Consumables	(512)	(408)
Light, Power, Heating	(8,354)	(8,197)

	2025	2024
Rates and Water	(4,173)	(7)
Rent	-	(11,011)
Repairs & Maintenance	(6,148)	(4,031)
Telephone & Internet	(60)	-
Total Expenditure	**(21,782)**	**(25,046)**
Total The Redwood Centre	**722**	**(1,066)**
Total Net Income	**11,482**	**10,409**

Balance Sheet

Mid Sussex District Scouts
As at 31 March 2025

	31 MAR 2025	31 MAR 2024
Assets		
Fixed Assets		
Buildings	4,045	4,045
Less Accumulated Depreciation on Buildings	(2,427)	(2,023)
Plant and Machinery	3,814	3,814
Less Accumulated Depreciation on Plant and Machinery	(3,638)	(3,579)
Office Equipment	9,620	9,620
Less Accumulated Depreciation on Office Equipment	(9,284)	(9,172)
Trident Explorer's Van	5,000	5,000
Less Accumulated Depreciation on Motor Vehicles	(4,500)	(4,333)
Total Fixed Assets	**2,630**	**3,372**
Current Assets		
Accounts Receivable	3,835	-
Badge stocks	7,039	6,945
Subscriptions receivable	-	4,180
5th Burgess Hill Loan	4,000	5,334
Other debtors	-	220
Work-In-Progress Barn Cottage Green	141,602	22,101
Future Events		
Roverway 2023 Expenses	2,250	2,250
Total Future Events	**2,250**	**2,250**
Total Current Assets	**158,726**	**41,029**
Bank		
Current Account	132,356	131,363
Current Account - Barns Cottage	238,306	-
Current Account - Redwood	1,010	-
Badge account	4,756	3,261
Deposit Account	-	125,456
Deposit Account 2	-	91,000
Treasurers Account - Greensand	1,017	-
Treasurers Account - Glacier	1,841	-
Treasurers Account - Inferno	369	-
Treasurers Account - Knights	2,376	-
Treasurers Account - Trident	1,664	-
Treasurers Account - DofE	375	-
Total Bank	**384,070**	**351,080**
Total Assets	**545,426**	**395,481**
Liabilities		
Current Liabilities		
Accounts Payable	1,454	-

	31 MAR 2025	31 MAR 2024
Subscriptions payable	70,329	61,232
Accountancy fee	120	120
Prepaid badges	1,875	1,402
Income in Advance	420	-
Future Events		
Exp International Event Aug 2026 Income	827	-
Exp International Events Aug 2026 Expenses	(345)	-
Total Future Events	**482**	**-**
Total Current Liabilities	**74,679**	**62,753**
Total Liabilities	**74,679**	**62,753**
Net Assets	**470,747**	**332,728**

Equity

Current Year Earnings	11,482	10,409
Undesignated Funds	223,910	94,000
Designated funds	235,355	228,319
Total Equity	**470,747**	**332,728**

Notes to the Financial Statements

Mid Sussex District Scouts
For the year ended 31 March 2025

1. General information

Mid Sussex District Scouts is a charity registered in England and Wales, registration number 305841. The principal office addres is 14 Summerhill Grange, Lindfield, West Sussex, RH16 1RQ.

2. Accounting policies

1. **Basis of preparation of financial statements**
   The financial statements have been prepared in accordance with the Charities SORP (FRS 102) -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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.
   The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.
   Mid Sussex District Scouts meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.
2. **Income**
   All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.
   Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.
3. **Expenditure**
   Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.
   All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated to the applicable expenditure headings.
   Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.
   All expenditure is inclusive of irrecoverable VAT.
4. **Interest receivable**
   Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.
5. **Tangible fixed assets and depreciation**
   Tangible fixed assets are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.
   Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.
   Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.
   Depreciation is provided on the following bases:
   Long-term leasehold property improvements - 10% straight line
   Plant and machinery - 25% reducing balance
   Motor vehicles - 25% reducing balance
   Equipment - 25% reducing balance
6. **Stocks and Work-In-Progress**
   Stocks and Work-In-Progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

7. **Debtors**
Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.
8. **Cash at bank and in hand**
Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.
9. **Liabilities and provisions**
Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.
Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.
Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.
10. **Fund accounting**
General funds are unrestricted funds which are available for use at the discretion of the Council in furtherance of the general objectives of the Charity and which have not been designated for other purposes.
Designated funds comprise unrestricted funds that have been set aside by the Council for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.
Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.
Investment income, gains and losses are allocated to the appropriate fund.

3. Membership subscriptions

Membership subscriptions are shown net of the fees collected as agent on behalf of the District Scouts.

4. Council's remuneration and expenses

During the year, no Council member received any remuneration or other benefits (2024 - £NIL).
During the year ended 31 March 2025, no Council expenses have been incurred (2024 - £NIL).

5. Restricted funds

There are no restricted funds in 2025 (2024: nil).

6. Designated funds

These funds are restricted to the building of a new Scout Hut. The movement in this account is as follows:

	2025	**2024**
Opening balance	£228,319	£245,786
Interest received from savings	£7,376	£4,633
Grants received	£119,161	-
Barns Green Cottage Work-in-Progress payments	£119,501	£22,101
Closing balance	**£235,355**	**£228,319**

MID SUSSEX DISTRICT SCOUTS

England & Wales - Charity number 305841

Accounts

Independently Examined Council's Report And Financial Statements

Mid Sussex District Scouts
For the year ended 31 March 2024

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Mid Sussex District Scouts
For the year ended 31 March 2024

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Charity registered number	305841
Principal office	14 Summerhill Grange Lindfield West Sussex RH16 1RQ
Accountants	2 Sisters Accounting Ltd International House 12 Constance Street London E16 2DQ

Council's Report

Mid Sussex District Scouts
For the year ended 31 March 2024

The Council present their annual report together with the financial statements of the Mid Sussex District Scouts for the year 1 April 2023 to 31 March 2024.

Objectives and activities

1. **Policies and objectives**
   In setting objectives and planning for activities, the Council have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Achievements and performance

1. **Review of activities**
   In the year ending April 2024 Mid Sussex District Scouts has maintained and supported the objective of the Scout Association by providing fun and adventure to the Young People within our membership. The District supports 14 Groups and 5 Explorer Section in the provision of a challenging and varied set of programmes, including competitions training sessions and social events.
   We currently have 1237 young people enrolled in Scouting with a large waiting list of potential new Scouts. Our ability to accommodate the demand for places is constrained by the availability of suitable premisses to hold our meetings. Plans for a new Scout Centre at Barns Cottage Green in Haywards Heath are well advanced and we hope to be on site to construct this new facility in the coming year. This has been made possible with grants from Mid Sussex District Council as well as our own capital fund.
   The new facility will incorporate a multi-functional space and a much-needed Community Hub. Offering the building for community use has aided our fund-raising work.
   Our achievements are only made possible by the Teams of Volunteers that enable us to deliver safe adventures and skills for life to the Young People.

Financial review

1. **Going concern**
   After making appropriate enquiries, the Council have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.
2. **Reserves policy**
   It is the policy of the charity to maintain free reserves at a level to cover future anticipated expenditure for at least three months.

Structure, governance and management

1. **Constitution**
   Mid Sussex District Scouts is a registered charity, number 305841, and is constituted under a Trust deed.
2. **Methods of appointment or election of council**
   The management of the charity is the responsibility of the Council who are elected and co-opted under the terms of the Trust Deed.

Statement of Council's responsibilities

The Council are responsible for preparing the Council's report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Council to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Council are required to:
• select suitable accounting policies and then apply them consistently;
• observe the methods and principles of the Charities SORP (FRS 102);
• make judgments and accounting estimates that are reasonable and prudent;
• state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
• prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Council are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Council on 26th June 2024 and signed on their behalf by:

A. Dyke
____
Alan Dyke
Chair

Independent Examiner's Report

Mid Sussex District Scouts
For the year ended 31 March 2024

Independent examiner's report to the Council of Mid Sussex District Scouts ('the Charity')

I report to the charity Council on my examination of the accounts of the Charity for the year ended 31 March 2024.

Responsibilities and basis of report

As the Council of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').
I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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 connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: Dated: 16th July 2024

Jessie Chivers

2 Sisters Accounting Ltd
International House
12 Constance Street
London
E16 2DQ

Income and Expenditure

Mid Sussex District Scouts
For the year ended 31 March 2024

	2024	2023
Explorers		
Income	35,430.46	36,761.01
Expenditure	(33,233.12)	(38,425.30)
Total Explorers	**2,197.34**	**(1,664.29)**
District Events		
Income		
District Charitable Activities Income	4,116.50	3,986.00
DofE Income	4,552.00	-
Charitable activities Network	712.76	-
Iceland 2023 Income	0.38	49,133.70
Total Income	**9,381.64**	**53,119.70**
Expenditure		
District Charitable Activities Expenses	(4,542.26)	(11,138.51)
DofE Expenses	(2,029.01)	-
Direct costs Network	(772.68)	(22.00)
Iceland 2023 Expenses	-	(49,134.08)
Total Expenditure	**(7,343.95)**	**(60,294.59)**
Total District Events	**2,037.69**	**(7,174.89)**
Badges		
Income	10,788.80	9,318.36
Expenditure	(9,702.83)	(8,333.63)
Total Badges	**1,085.97**	**984.73**
Other Charitable Activities		
Income		
Membership subscriptions	6,803.54	2,859.34
Donations	98.05	229.52
Total Income	**6,901.59**	**3,088.86**
Expenditure		
Direct Costs Young Leaders	(747.29)	(564.13)
Leader Training	-	(236.05)
Total Expenditure	**(747.29)**	**(800.18)**
Total Other Charitable Activities	**6,154.30**	**2,288.68**
The Redwood Centre		
Income		
The Redwood Centre Rent	23,980.10	29,403.72
Total Income	**23,980.10**	**29,403.72**
Expenditure		
Accountancy fees	(140.00)	(100.00)

	2024	2023
Bank Fees	(129.00)	(132.02)
Depreciation Expense	(856.68)	(990.01)
Insurance	(266.80)	(946.80)
IT Software and Consumables	(408.00)	(332.52)
Light, Power, Heating	(8,197.11)	(5,514.43)
Rates and Water	(7.19)	-
Rent	(11,010.76)	(17,447.56)
Repairs & Maintenance	(4,030.51)	(4,588.33)
Total Expenditure	**(25,046.05)**	**(30,051.67)**
Total The Redwood Centre	**(1,065.95)**	**(647.95)**
Total Net Income	**10,409.35**	**(6,213.72)**

Balance Sheet

Mid Sussex District Scouts
As at 31 March 2024

	31 MAR 2024	31 MAR 2023
Assets		
Fixed Assets		
Buildings	4,044.60	4,044.60
Less Accumulated Depreciation on Buildings	(2,022.60)	(1,617.92)
Plant and Machinery	3,814.32	3,814.32
Less Accumulated Depreciation on Plant and Machinery	(3,579.32)	(3,500.32)
Office Equipment	9,619.87	9,619.87
Less Accumulated Depreciation on Office Equipment	(9,171.87)	(9,021.87)
Trident Explorer's Van	5,000.00	5,000.00
Less Accumulated Depreciation on Motor Vehicles	(4,333.00)	(4,110.00)
Total Fixed Assets	**3,372.00**	**4,228.68**
Current Assets		
Badge stocks	6,944.97	6,047.01
Subscriptions receivable	4,180.00	-
5th Burgess Hill Loan	5,333.57	6,666.90
Other debtors	220.00	-
Work-In-Progress Barn Cottage Green	22,100.95	1,466.96
Trident Van Loan	-	1,437.50
Future Events		
Roverway 2023 Expenses	2,250.00	-
Jamboree Income 2023	-	(39,490.92)
Jamboree 100 Club	-	(196.80)
Jamboree Costs 2023	-	44,646.92
Total Future Events	**2,250.00**	**4,959.20**
Total Current Assets	**41,029.49**	**20,577.57**
Bank		
Current Account	131,363.41	148,885.83
Deposit Account	125,455.64	123,239.36
Badge account	3,260.60	2,394.28
Deposit Account 2	91,000.00	91,000.00
Total Bank	**351,079.65**	**365,519.47**
Total Assets	**395,481.14**	**390,325.72**
Liabilities		
Current Liabilities		
Subscriptions payable	61,231.50	58,330.00
Accountancy fee	120.00	100.00
Prepaid badges	1,401.51	838.80
Redwood Door Loan	-	240.00
Future Events		

	31 MAR 2024	31 MAR 2023
Iceland23 Income	-	11,975.00
Iceland23 Expenses	-	1,156.52
Total Future Events	**-**	**13,131.52**
Total Current Liabilities	**62,753.01**	**72,640.32**
Total Liabilities	**62,753.01**	**72,640.32**
Net Assets	**332,728.13**	**317,685.40**

Equity

Current Year Earnings	10,409.35	(6,213.72)
Undesignated Funds	94,000.09	78,112.86
Designated funds	228,318.69	245,786.26
Total Equity	**332,728.13**	**317,685.40**

Notes to the Financial Statements

Mid Sussex District Scouts
For the year ended 31 March 2024

1. General information

Mid Sussex District Scouts is a charity registered in England and Wales, registration number 305841. The principal office addres is 14 Summerhill Grange, Lindfield, West Sussex, RH16 1RQ.

2. Accounting policies

1. **Basis of preparation of financial statements**
   The financial statements have been prepared in accordance with the Charities SORP (FRS 102) -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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.
   The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.
   Mid Sussex District Scouts meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.
2. **Income**
   All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.
   Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.
3. **Expenditure**
   Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.
   All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated to the applicable expenditure headings.
   Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.
   All expenditure is inclusive of irrecoverable VAT.
4. **Interest receivable**
   Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.
5. **Tangible fixed assets and depreciation**
   Tangible fixed assets are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.
   Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.
   Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.
   Depreciation is provided on the following bases:
   Long-term leasehold property improvements - 10% straight line
   Plant and machinery - 25% reducing balance
   Motor vehicles - 25% reducing balance
   Equipment - 25% reducing balance
6. **Stocks and Work-In-Progress**
   Stocks and Work-In-Progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

7. **Debtors**
   Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.
8. **Cash at bank and in hand**
   Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.
9. **Liabilities and provisions**
   Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.
   Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.
   Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.
10. **Fund accounting**
    General funds are unrestricted funds which are available for use at the discretion of the Council in furtherance of the general objectives of the Charity and which have not been designated for other purposes.
    Designated funds comprise unrestricted funds that have been set aside by the Council for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.
    Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.
    Investment income, gains and losses are allocated to the appropriate fund.

3. Membership subscriptions

Membership subscriptions are shown net of the fees collected as agent on behalf of the District Scouts.

4. Council's remuneration and expenses

During the year, no Council member received any remuneration or other benefits (2023 - £NIL).
During the year ended 31 March 2024, no Council expenses have been incurred (2023 - £NIL).

5. Designated funds

These funds are restricted to the building of a new Scout Hut. The movement in this account is as follows:

	2024	**2023**
Opening balance	£245,786	£242,631
Interest received from savings	£ 4,633	£ 872
3rd Haywards Heath funds re-allocated	£ -	£ 2,283
Barns Green Cottage WIP payments	£ 22,101	£ -
Closing balance	**£228,319**	**£245,786**

Accounts

Independently Examined Council's Report And Financial Statements

Mid Sussex District Scouts
For the year ended 31 March 2023

Contents

Reference and Administration Details of the Charity, its Council and Advisers

Mid Sussex District Scouts
For the year ended 31 March 2023

Council	Alan Dyke, Chair of Trustees Ken Butler, President (deceased April 2023) Alec Gaskin, President Mark Scholfield, District Commissioner, Trustee Michael Larcombe, Deputy District Commissioner and Badge Secretary Lisa Costello, District Treasurer Steve Hudson, Executive Member Mark Hutchinson, Executive Member Tony Pearson, Trustee Fred Thomas, Executive Member
Charity registered number	305841
Principal office	14 Summerhill Grange Lindfield West Sussex RH16 1RQ
Accountants	2 Sisters Accounting Ltd International House 12 Constance Street London E16 2DQ

Council's Report

Mid Sussex District Scouts
For the year ended 31 March 2023

The Council present their annual report together with the financial statements of the Mid Sussex District Scouts for the year 1 April 2022 to 31 March 2023.

Objectives and activities

1. **Policies and objectives**
   In setting objectives and planning for activities, the Council have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Achievements and performance

1. **Review of activities**
   The 2022/23 year has seen a return to normal Scouting with thankfully no external restrictions imposed due to health issues. Scouting in the District continues to attract many young people wishing to benefit from the activities we offer, however places are limited by the number of buildings that we can run Scouting from and the number of adult Leaders we have. New Adult recruitment continues at pace with some 69 new adult volunteers welcomed into the District, whilst some 30 Leaders have moved on or retired.
   We at the end of March had 1284 young people and 421 adults registered with the District and welcomed Squirrels as a new section.
   Progress with finding new premises continues at a slow pace, Barns Cottage Green Haywards Heath, a new build planned as a multipurpose community centre to be constructed with the assistance of Mid Sussex District Council is reaching an agreement with MSDC, but considerable extra funds are required to deliver this proposed building, likely to be a couple of years away.
   Talks have also been going on with MSDC over a new building in Burgess Hill, on a new housing estate, here the Developer is providing a Community Centre as part of the development and MSDC are seeking a group to take on the running of it.
   We also continue to be consulted over the future of the Redwood Centre Haywards Heath that forms part of Clare Hall which is due to be redeveloped at some time in the future. We have a lease until mid 2024 but it looks as though that date will be extended.
   Membership subscriptions in the accounts showing as £2,859 included subscriptions for the year as £5,526 being £4.50 per member. This has been reduced by £2,667 (2 of £1,333) which were loan repayments by 5th Burgess Hill in 2016 and 2018 previously mis-recorded as membership subscription receipts. The 5th Burgess Hill loan balance due is £6,667 being 5 further repayments ending in March 2028
   A loan for the Trident van has also been checked and confirmed that £1,500 is still due and will be repaid during 2023-24.
   There is showing a shortfall of £4,959 in the Jamboree funds. This is cleared in 2023-24. District Charitable Activities Expenses during the year 2022-23 includes £6,000 being a contribution of £500 for each member of the Jamboree 2023.
   Designated Funds held for the building of a new Scout Hut at Barn Cottage Green have increased by £873 of bank interest and £2,283 of funds held on closure of 3rd Haywards Heath Scout Group, leaving a balance of £245,786 available for the cost of building, £1,467 of which has been spent and is held as work-in-progress.

Financial review

1. **Going concern**
   After making appropriate enquiries, the Council have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.
2. **Reserves policy**
   It is the policy of the charity to maintain free reserves at a level to cover future anticipated expenditure for at least three months.

Structure, governance and management

1. **Constitution**
   Mid Sussex District Scouts is a registered charity, number 305841, and is constituted under a Trust deed.
2. **Methods of appointment or election of council**
   The management of the charity is the responsibility of the Council who are elected and co-opted under the terms of the Trust Deed.

Statement of Council's responsibilities

The Council are responsible for preparing the Council's report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Council to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Council are required to:
• select suitable accounting policies and then apply them consistently;
• observe the methods and principles of the Charities SORP (FRS 102);
• make judgments and accounting estimates that are reasonable and prudent;
• state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
• prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Council are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Council on 21st December 2023 and signed on their behalf by:

Alan Dyke
____
Alan Dyke
Chair

Independent Examiner's Report

Mid Sussex District Scouts
For the year ended 31 March 2023

Independent examiner's report to the Council of Mid Sussex District Scouts ('the Charity')

I report to the charity Council on my examination of the accounts of the Charity for the year ended 31 March 2023.

Responsibilities and basis of report

As the Council of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').
I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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 connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: Dated:

Jessie Chivers 19th December 2023

2 Sisters Accounting Ltd
International House
12 Constance Street
London
E16 2DQ

Income and Expenditure

Mid Sussex District Scouts
For the year ended 31 March 2023

	2023	2022
Explorers		
Income	36,761.01	28,344.83
Expenditure	(38,447.30)	(33,321.65)
Total Explorers	**(1,686.29)**	**(4,976.82)**
District Events		
Income		
District Charitable Activities Income	3,986.00	1,271.56
Iceland 2023 Income	49,133.70	-
Total Income	**53,119.70**	**1,271.56**
Expenditure		
District Charitable Activities Expenses	(11,138.51)	(3,373.95)
Iceland 2023 Expenses	(49,134.08)	-
Total Expenditure	**(60,272.59)**	**(3,373.95)**
Total District Events	**(7,152.89)**	**(2,102.39)**
Badges		
Income	9,318.36	8,582.73
Expenditure	(8,333.63)	(7,470.67)
Total Badges	**984.73**	**1,112.06**
Other Charitable Activities		
Income		
Membership subscriptions	2,859.34	2,940.00
Charitable activities Network	-	144.00
Donations	229.52	40.67
Interest Income	-	29.42
Other Revenue	-	56.01
Total Income	**3,088.86**	**3,210.10**
Expenditure		
Direct Costs Young Leaders	(564.13)	(308.26)
Neckerchief purchases	-	(50.50)
Leader Training	(236.05)	-
Total Expenditure	**(800.18)**	**(358.76)**
Total Other Charitable Activities	**2,288.68**	**2,851.34**
The Redwood Centre		
Income		
The Redwood Centre Rent	29,403.72	24,515.00
Total Income	**29,403.72**	**24,515.00**
Expenditure		
Accountancy fees	(100.00)	(690.00)

	2023	2022
Bank Fees	(132.02)	(104.00)
Depreciation Expense	(990.01)	(1,202.00)
General Expenses	-	(176.85)
Insurance	(946.80)	(904.11)
IT Software and Consumables	(332.52)	(292.92)
Light, Power, Heating	(5,514.43)	(3,321.20)
Rates	-	(980.09)
Rent	(17,447.56)	(15,000.00)
Repairs & Maintenance	(4,588.33)	(1,282.35)
Total Expenditure	**(30,051.67)**	**(23,953.52)**
Total The Redwood Centre	**(647.95)**	**561.48**
Total Net Income	**(6,213.72)**	**(2,554.33)**

Balance Sheet

Mid Sussex District Scouts
As at 31 March 2023

	31 MAR 2023	31 MAR 2022
Assets		
Fixed Assets		
Buildings	4,044.60	4,044.60
Less Accumulated Depreciation on Buildings	(1,617.92)	(1,213.92)
Plant and Machinery	3,814.32	3,814.32
Less Accumulated Depreciation on Plant and Machinery	(3,500.32)	(3,396.22)
Office Equipment	9,619.87	9,619.87
Less Accumulated Depreciation on Office Equipment	(9,021.87)	(8,835.99)
Trident Explorer's Van	5,000.00	5,000.00
Less Accumulated Depreciation on Motor Vehicles	(4,110.00)	(3,813.97)
Total Fixed Assets	**4,228.68**	**5,218.69**
Current Assets		
Badge stocks	6,047.01	5,982.82
Subscriptions receivable	-	2,891.00
5th Burgess Hill Loan	6,666.90	10,666.89
Other debtors	-	402.59
Work-In-Progress Barn Cottage Green	1,466.96	-
Trident Van Loan	1,437.50	1,500.00
Jamboree 2023		
Jamboree Income 2023	(39,490.92)	-
Jamboree 100 Club	(196.80)	-
Jamboree Costs 2023	44,646.92	5,046.92
Total Jamboree 2023	**4,959.20**	**5,046.92**
Total Current Assets	**20,577.57**	**26,490.22**
Bank		
Current Account	148,885.83	141,987.97
Deposit Account	123,239.36	213,566.60
Badge account	2,394.28	2,674.43
Mid Sussex Jamboree	-	525.55
Deposit Account 2	91,000.00	-
Total Bank	**365,519.47**	**358,754.55**
Total Assets	**390,325.72**	**390,463.46**
Liabilities		
Current Liabilities		
Iceland 2023		
Iceland23 Income	11,975.00	10,800.00
Iceland23 Expenses	1,156.52	(1,200.00)
Total Iceland 2023	**13,131.52**	**9,600.00**
Subscriptions payable	58,330.00	54,684.00

	31 MAR 2023	31 MAR 2022
Accountancy fee	100.00	690.00
Prepaid badges	838.80	994.14
Redwood Door Loan	240.00	720.00
3rd Haywards Heath	-	2,282.50
Total Current Liabilities	**72,640.32**	**68,970.64**
Total Liabilities	**72,640.32**	**68,970.64**
Net Assets	**317,685.40**	**321,492.82**

Equity

Current Year Earnings	(6,213.72)	(2,554.33)
Undesignated Funds	78,112.86	80,667.19
Equipment fund	-	748.96
Designated funds	245,786.26	242,631.00
Total Equity	**317,685.40**	**321,492.82**

Notes to the Financial Statements

Mid Sussex District Scouts
For the year ended 31 March 2023

1. General information

Mid Sussex District Scouts is a charity registered in England and Wales, registration number 305841. The principal office addres is 14 Summerhill Grange, Lindfield, West Sussex, RH16 1RQ.

2. Accounting policies

1. **Basis of preparation of financial statements**
The financial statements have been prepared in accordance with the Charities SORP (FRS 102) -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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.
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Mid Sussex District Scouts meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.
2. **Income**
All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.
Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.
3. **Expenditure**
Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.
All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated to the applicable expenditure headings.
Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.
All expenditure is inclusive of irrecoverable VAT.
4. **Interest receivable**
Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.
5. **Tangible fixed assets and depreciation**
Tangible fixed assets are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.
Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.
Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.
Depreciation is provided on the following bases:
Long-term leasehold property improvements - 10% straight line
Plant and machinery - 25% reducing balance
Motor vehicles - 25% reducing balance
Equipment - 25% reducing balance
6. **Stocks and Work-In-Progress**
Stocks and Work-In-Progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

7. **Debtors**
Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.
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Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.
9. **Liabilities and provisions**
Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.
Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.
Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.
10. **Fund accounting**
General funds are unrestricted funds which are available for use at the discretion of the Council in furtherance of the general objectives of the Charity and which have not been designated for other purposes.
Designated funds comprise unrestricted funds that have been set aside by the Council for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.
Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.
Investment income, gains and losses are allocated to the appropriate fund.

3. Membership subscriptions

Membership subscriptions are shown net of the fees collected as agent on behalf of the District Scouts.

4. Council's remuneration and expenses

During the year, no Council member received any remuneration or other benefits (2022 - £NIL).
During the year ended 31 March 2023, no Council expenses have been incurred (2022 - £NIL).

5. Restricted funds

The equipment fund of £749 brought forward has been off-set against equipment purchased this year. No further restricted funds remain.

6. Designated funds

These funds are restricted to the building of a new Scout Hut. The movement in this account is as follows:

	2023	**2022**
Opening balance	£242,631	£242,631
Interest received from savings	£439	-
3rd Haywards Heath funds re-allocated	£2,283	-
Closing balance	**£245,353**	**£242,631**

Accounts

Charity number: 305841

MID SUSSEX DISTRICT SCOUTS

UNAUDITED

COUNCIL'S REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

CONTENTS

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS COUNCIL AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2022

Council	Alan Dyke, Chair of Trustees (appointed 20 November 2021) Ken Butler, President Alec Gaskin, President Mark Scholfield, District Commissioner, Trustee (appointed 1 July 2021) Michael Larcombe, Deputy District Commissioner and Badge Secretary Lisa Costello, District Treasurer Stefan Kohli, District Network Commissioner (resigned 5 January 2022) Robert Sawyer, Acting District Commissioner (resigned 1 July 2021) June Tremlett, Deputy District Commissioner (resigned 22 May 2022) Holly Watson, Deputy District Commissioner (resigned 22 July 2021) Pam Hobbs, District Secretary (resigned 20 November 2021) Vernon Cowdell, Executive Member (resigned 18 October 2021) Steve Hudson, Executive Member (appointed 4 January 2021) Mark Hutchison, Executive Member (appointed 24 November 2021) Tony Pearson, Trustee Fred Thomas (appointed 20 November 2021)
Charity registered number	305841
Principal office	14 Summerhill Grange Lindfield West Sussex RH16 1RQ
Accountants	GMBC LLP Chartered Tax Advisers and Accountants Marine House 151 Western Road Haywards Heath West Sussex RH16 3LH

COUNCIL'S REPORT
FOR THE YEAR ENDED 31 MARCH 2022

The Council present their annual report together with the financial statements of the Mid Sussex District Scouts for the year 1 April 2021 to 31 March 2022.

Objectives and activities

a. Policies and objectives

In setting objectives and planning for activities, the Council have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Achievements and performance

a. Review of activities

Over this year, with the gradual ending of restrictions introduced to control the spread of infections associated with the Coronavirus, normal Scouting activities, including face to face meetings restarted. The impact of the controls did cause a reduction in the membership of both young people and Leaders. These losses have been quickly recovered and our waiting lists for new memberships is growing. We are particularly thankful to our Leaders who managed to maintain Scouting, with meetings outside and via Zoom calls. No District run events took place due to the uncertainty of the restrictions and the loss of some activity spaces, due to closures.

The District made a £2.50 charge on the Capitation this year, last year we made no charge due to the limited activities during the Covid restrictions. Previous years the capitation was £6.00.

The District HQ (Redwood Centre) remains open for our use and is let out to a Nursery and a Church Group, plus occasional weekend hirings. MSDC continue with a view to redevelop the whole site, including Claire Hall, currently being used as a Vaccination Centre. We are very involved in the public consultation on the future for the site. Fundraising for the new centre at Barn Cottage Green continued to be put on hold as MSDC have been unable to issue a lease for the land, this due to their pressure of work rather than any fundamental objection.

Discussions with Mid Sussex District Council on a new site in Burgess Hill continued to be quiet for this period.

Financial review

a. Going concern

After making appropriate enquiries, the Council have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

b. Reserves policy

It is the policy of the charity to maintain free reserves at a level to cover future anticipated expenditure for at least three months.

COUNCIL'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Structure, governance and management

a. Constitution

Mid Sussex District Scouts is a registered charity, number 305841, and is constituted under a Trust deed.

b. Methods of appointment or election of Council

The management of the Charity is the responsibility of the Council who are elected and co-opted under the terms of the Trust deed.

Statement of Council's responsibilities

The Council are responsible for preparing the Council's report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Council to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Council are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Council are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Council on 23rd September and signed on their behalf by:

A. P. Dyke

Alan Dyke
(Chair of Trustees)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2022

Independent examiner's report to the Council of Mid Sussex District Scouts ('the Charity')

I report to the charity Council on my examination of the accounts of the Charity for the year ended 31 March 2022.

Responsibilities and basis of report

As the Council of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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 connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: Tina Pearce

Tina Pearce

Dated: 27 September 2022

GMBC LLP
Chartered Tax Advisers and Accountants
Marine House
151 Western Road
Haywards Heath
West Sussex
RH16 3LH

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022

	Note	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	*Total funds 2021 £*
Income from:					
Donations and legacies	3	**-**	**97**	**97**	*10,192*
Charitable activities	4	**8,583**	**57,215**	**65,798**	*52,590*
Investments	5	**-**	**29**	**29**	*108*
Total income		**8,583**	**57,341**	**65,924**	*62,890*
Expenditure on:					
Charitable activities	6	**7,471**	**61,008**	**68,479**	*44,993*
Total expenditure		**7,471**	**61,008**	**68,479**	*44,993*
Net income/(expenditure)		**1,112**	**(3,667)**	**(2,555)**	*17,897*
Transfers between funds	16	**(8,924)**	**8,924**	**-**	*-*
Net movement in funds		**(7,812)**	**5,257**	**(2,555)**	*17,897*
Reconciliation of funds:					
Total funds brought forward		**8,561**	**315,486**	**324,047**	*306,150*
Net movement in funds		**(7,812)**	**5,257**	**(2,555)**	*17,897*
Total funds carried forward		**749**	**320,743**	**321,492**	*324,047*

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 7 to 21 form part of these financial statements.

BALANCE SHEET
AS AT 31 MARCH 2022

	Note		2022 £		2021 £
Fixed assets					
Tangible assets	10		**5,219**		*6,422*
Investments	11		**-**		*3,500*
			5,219		*9,922*
Current assets					
Stocks	12	**5,983**		*5,438*	
Debtors	13	**21,707**		*19,881*	
Cash at bank and in hand		**358,755**		*352,700*	
		386,445		*378,019*	
Creditors: amounts falling due within one year	14	**(70,172)**		*(63,894)*	
Net current assets			**316,273**		*314,125*
Total assets less current liabilities			**321,492**		*324,047*
Net assets excluding pension asset			**321,492**		*324,047*
Total net assets			**321,492**		*324,047*
Charity funds					
Restricted funds	16		**749**		*8,561*
Unrestricted funds	16		**320,743**		*315,486*
Total funds			**321,492**		*324,047*

The financial statements were approved and authorised for issue by the Council on 23rd Septber and signed on their behalf by:

A. P. Dyke

Alan Dyke
(Chair of Trustees)

The notes on pages 7 to 21 form part of these financial statements.

1. General information

Mid Sussex District Scouts is a charity registered in England and Wales, registration number 305841. The principal office addres is 14 Summerhill Grange, Lindfield, West Sussex, RH16 1RQ.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Mid Sussex District Scouts meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2. Accounting policies (continued)

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated to the applicable expenditure headings.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £100 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives. .

Depreciation is provided on the following bases:

Long-term leasehold property improvements	- 10% straight line
Plant and machinery	- 25% reducing balance
Motor vehicles	- 25% reducing balance
Equipment	- 25% reducing balance

2.6 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of financial activities.

2. Accounting policies (continued)

2.7 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.11 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2. Accounting policies (continued)

2.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Council in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Council for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and legacies

	Unrestricted funds 2022 £	**Total funds 2022 £**	*Total funds 2021 £*
Grants			
Mid Sussex District Council Covid 19 grant	-	**-**	*10,000*
Subtotal detailed disclosure	-	**-**	*10,000*
Donations	97	**97**	*192*
Subtotal	97	**97**	*192*
Total 2022	97	**97**	*10,192*
Total 2021	*10,192*	*10,192*	

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

4. Income from charitable activities

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	*Total funds 2021 £*
Badge sales	8,583	-	**8,583**	*4,404*
Membership subscriptions	-	2,940	**2,940**	*300*
Explorers	-	28,344	**28,344**	*22,071*
Jamboree	-	-	**-**	*746*
District events including water activities	-	1,416	**1,416**	*-*
The Redwood Centre rent	-	24,515	**24,515**	*25,069*
Total 2022	8,583	57,215	**65,798**	*52,590*
Total 2021	*4,404*	*48,186*	*52,590*	

Membership subscriptions are shown net of the fees collected as agent on behalf of the District Scouts. District events including water activities includes a prior year adjustment of £3,500. This relates to an investment receipt incorrectly accounted for as income.

5. Investment income

	Unrestricted funds 2022 £	Total funds 2022 £	*Total funds 2021 £*
Interest receivable	29	**29**	*108*
Total 2021	*108*	*108*	

6. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	*Total funds 2021 £*
Badge accounts	7,471	-	**7,471**	*3,680*
Explorers	-	61,008	**61,008**	*41,313*
Total 2022	7,471	61,008	**68,479**	*44,993*
Total 2021	*3,680*	*41,313*	*44,993*	

7. Analysis of expenditure by activities

	Direct costs 2022 £	Support costs 2022 £	Total funds 2022 £	*Total funds 2021 £*
Badge account	7,471	-	**7,471**	*3,680*
Explorers	37,054	23,954	**61,008**	*41,313*
Total 2022	44,525	23,954	**68,479**	*44,993*
Total 2021	*19,063*	*25,930*	*44,993*	

7. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Badge account 2022 £	**Explorers' activities 2022 £**	**Total funds 2022 £**	*Total funds 2021 £*
Explorers	-	33,177	**33,177**	*15,383*
Young leaders	-	359	**359**	*-*
District events	-	3,518	**3,518**	*-*
Badge purchases	7,471	-	**7,471**	*3,680*
Total 2022	7,471	37,054	**44,525**	*19,063*
Total 2021	*3,680*	*15,383*	*19,063*	

Analysis of support costs

	Explorers' activities 2022 £	**Total funds 2022 £**	*Total funds 2021 £*
Depreciation	1,202	**1,202**	*1,467*
The Redwood Centre other running costs	21,300	**21,300**	*22,759*
Accounting fees	690	**690**	*870*
Legal and professional fees	-	**-**	*500*
Sundry expenses	762	**762**	*334*
Total 2022	23,954	**23,954**	*25,930*
Total 2021	*25,930*	*25,930*	

8. Independent examiner's remuneration

	2022 £	*2021 £*
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	**690**	*870*

9. Council's remuneration and expenses

During the year, no Council member received any remuneration or other benefits *(2021 - £NIL)*.

During the year ended 31 March 2022, no Council expenses have been incurred *(2021 - £NIL)*.

10. Tangible fixed assets

	Leasehold property improvements £	Plant and machinery £	Motor vehicles £	Equipment £	Total £
Cost or valuation					
At 1 April 2021	**4,045**	**3,814**	**5,000**	**9,620**	**22,479**
At 31 March 2022	**4,045**	**3,814**	**5,000**	**9,620**	**22,479**
Depreciation					
At 1 April 2021	**809**	**3,256**	**3,418**	**8,574**	**16,057**
Charge for the year	**405**	**140**	**396**	**262**	**1,203**
At 31 March 2022	**1,214**	**3,396**	**3,814**	**8,836**	**17,260**
Net book value					
At 31 March 2022	**2,831**	**418**	**1,186**	**784**	**5,219**
At 31 March 2021	*3,236*	*558*	*1,582*	*1,046*	*6,422*

11. Fixed asset investments

The investment of £3,500 was disposed of in a prior year and the receipt was incorrectly accounted for as income in that year. During the current year it has been adjusted against the income category District events including water activities.

12. Stocks

	2022	*2021*
	£	*£*
Badge stocks	**5,983**	*5,438*

13. Debtors

	2022	*2021*
	£	*£*
Due within one year		
Trade debtors	**2,891**	*5,978*
Other debtors	**12,569**	*13,903*
Prepayments and accrued income	**6,247**	-
	21,707	*19,881*

14. Creditors: Amounts falling due within one year

	2022 £	*2021 £*
Loans	**720**	*1,200*
Trade creditors	**54,684**	*54,096*
Accruals and deferred income	**14,768**	*8,598*
	70,172	*63,894*

15. Financial instruments

	2022 £	*2021 £*
Financial assets		
Financial assets measured at amortised cost	**380,198**	*378,019*

	2022 £	*2021 £*
Financial liabilities		
Financial liabilities measured at amortised cost	**(56,094)**	*(62,566)*

Financial assets measured at amortised cost comprise cash at bank and in hand, stocks, trade debtors and other debtors.

Financial liabilities measured at amortised cost comprise loans, trade creditors and accruals.

16. Statement of funds

Statement of funds - current year

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
Unrestricted funds					
Designated funds					
New Scout hut building fund	242,631	-	-	-	242,631
The Redwood Centre	-	24,515	(21,300)	(3,215)	-
	242,631	24,515	(21,300)	(3,215)	242,631
General funds					
General funds	72,855	32,826	(39,708)	12,139	78,112
Total Unrestricted funds	315,486	57,341	(61,008)	8,924	320,743
Restricted funds					
Badge fund	7,812	8,583	(7,471)	(8,924)	-
Equipment fund	749	-	-	-	749
	8,561	8,583	(7,471)	(8,924)	749
Total of funds	324,047	65,924	(68,479)	-	321,492

16. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
Unrestricted funds					
Designated funds					
New Scout hut building fund	242,631	-	-	-	242,631
The Redwood Centre	-	25,069	(22,759)	(2,310)	-
	242,631	25,069	(22,759)	(2,310)	242,631
General funds					
General funds	55,682	33,418	(18,555)	2,310	72,855
Total Unrestricted funds	298,313	58,487	(41,314)	-	315,486
Restricted funds					
Badge fund	7,088	4,404	(3,680)	-	7,812
Equipment fund	749	-	-	-	749
	7,837	4,404	(3,680)	-	8,561
Total of funds	306,150	62,891	(44,994)	-	324,047

Aim and use of funds

Designated funds:

The new Scout hut building fund was set up by the Council in a previous year and relates to an amount set aside for building a new Scout hut in the Haywards Heath and Burgess Hill area.

The Redwood Centre designated fund was set up in a prior year and includes all rental income received and associated running costs. The fund balance is transfered to the general fund.

Restricted funds:

The badge fund was set up in a prior year and includes all income and costs relating to the provision of Scout badges. The Council made the decision that the cumulative fund balance, which has arisen over many years, should be transferred to the general fund where it can be used against the wider scouting activities.

The equipment fund was set up in a prior year with a grant provided by West Sussex County Council for equipment purchases.

17. Summary of funds

Summary of funds - current year

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
Designated funds	**242,631**	**24,515**	**(21,300)**	**(3,215)**	**242,631**
General funds	**72,855**	**32,826**	**(39,708)**	**12,139**	**78,112**
Restricted funds	**8,561**	**8,583**	**(7,471)**	**(8,924)**	**749**
	324,047	**65,924**	**(68,479)**	**-**	**321,492**

Summary of funds - prior year

	Balance at 1 April 2020 £	*Income £*	*Expenditure £*	*Transfers in/out £*	*Balance at 31 March 2021 £*
Designated funds	*242,631*	*25,069*	*(22,759)*	*(2,310)*	*242,631*
General funds	*55,682*	*33,418*	*(18,555)*	*2,310*	*72,855*
Restricted funds	*7,837*	*4,404*	*(3,680)*	*-*	*8,561*
	306,150	*62,891*	*(44,994)*	*-*	*324,047*

18. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	-	5,219	**5,219**
Current assets	749	385,696	**386,445**
Creditors due within one year	-	(70,172)	**(70,172)**
Total	749	320,743	**321,492**

Analysis of net assets between funds - prior year

	Restricted funds 2021 £	*Unrestricted funds 2021 £*	*Total funds 2021 £*
Tangible fixed assets	-	*6,422*	*6,422*
Trade investments	-	*3,500*	*3,500*
Current assets	*9,888*	*368,131*	*378,019*
Creditors due within one year	*(1,327)*	*(62,567)*	*(63,894)*
Total	*8,561*	*315,486*	*324,047*

Accounts

Charity number: 305841

MID SUSSEX DISTRICT SCOUTS

UNAUDITED

COUNCIL'S REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

MID SUSSEX DISTRICT SCOUTS

CONTENTS

MID SUSSEX DISTRICT SCOUTS

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS COUNCIL AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2021

Council	Tony Pearson, Chair Ken Butler, President Alec Gaskin, President Robert Sawyer, Acting District Commissioner June Tremlett, Deputy District Commissioner Holly Watson, Deputy District Commissioner Lisa Costello, District Treasurer (appointed 13 November 2020) Gill Aplin, District Treasurer (resigned 13 November 2020) Pam Hobbs, District Secretary Michael Larcombe, Badge Secretary Robin Springer, Executive Member Vernon Cowdell, Executive Member Dennis Pike, Executive Member Stefan Kohli, District Network Commissioner
Charity registered number	305841
Principal office	40 Western Road Haywards Heath West Sussex RH16 3LP
Accountants	Brian Cook Associates Chartered Tax Advisers and Accountants Marine House 151 Western Road Haywards Heath West Sussex RH16 3LH

COUNCIL'S REPORT
FOR THE YEAR ENDED 31 MARCH 2021

The Council present their annual report together with the financial statements of the Mid Sussex District Scouts for the year 1 April 2020 to 31 March 2021.

Objectives and activities

a. Policies and objectives

In setting objectives and planning for activities, the Council have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Achievements and performance

a. Review of activities

Of course, this year was like no other we have experienced before. Most activities could not be run due to lockdowns and restrictions associated with Covid-19. Some groups did manage to run activities online.

From an administrative point of view, we did not add anything to the capitation to help groups and families struggling over the YE March 2021 period.

The District HQ (Redwood Centre) meant we were able to receive £10,000 from Mid Sussex District Council (MSDC), which is being set aside should any large repairs etc. be required. MSDC chose to close the adjacent Clair Hall with a view to possibly redeveloping the whole site, including the Redwood, in the future. We are very involved in the public consultation on the future for the site. Fundraising for the new centre at Barn Cottage Green continued to be put on hold as MSDC continued to not issue a lease for the land.

Discussions with Mid Sussex District Council on a new site in Burgess Hill continued to be quiet for this period.

Financial review

a. Going concern

After making appropriate enquiries, the Council have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

b. Reserves policy

It is the policy of the charity to maintain free reserves at a level to cover future anticipated expenditure for at least three months.

Structure, governance and management

a. Constitution

Mid Sussex District Scouts is a registered charity, number 305841, and is constituted under a Trust deed.

b. Methods of appointment or election of Council

The management of the Charity is the responsibility of the Council who are elected and co-opted under the terms of the Trust deed.

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- select suitable accounting policies and then apply them consistently;
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- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Council are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Council on 9 November 2021 and signed on their behalf by:

Tony Pearson
Chair

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2021

Independent examiner's report to the Council of Mid Sussex District Scouts ('the Charity')

I report to the charity Council on my examination of the accounts of the Charity for the year ended 31 March 2021.

Responsibilities and basis of report

As the Council of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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 connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: Dated: 11 November 2021

Brian T Cook FCA

Brian Cook Associates
Chartered Tax Advisers and Accountants
Marine House
151 Western Road
Haywards Heath
West Sussex
RH16 3LH

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021

	Note	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £	*Total funds 2020 £*
Income from:					
Donations and legacies	3	-	10,192	10,192	*2,179*
Charitable activities	4	4,404	48,186	52,590	*98,870*
Investments	5	-	108	108	*489*
Total income		4,404	58,486	62,890	*101,538*
Expenditure on:					
Charitable activities	6	3,680	41,314	44,994	*100,881*
Total expenditure		3,680	41,314	44,994	*100,881*
Net movement in funds		724	17,172	17,896	*657*
Reconciliation of funds:					
Total funds brought forward		7,837	298,313	306,150	*305,493*
Net movement in funds		724	17,172	17,896	*657*
Total funds carried forward		8,561	315,485	324,046	*306,150*

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 7 to 21 form part of these financial statements.

BALANCE SHEET
AS AT 31 MARCH 2021

	Note		2021 £		2020 £
Fixed assets					
Tangible assets	10		**6,421**		*7,888*
Investments	11		**3,500**		*3,500*
			9,921		*11,388*
Current assets					
Stocks	12	**5,438**		*5,243*	
Debtors	13	**19,881**		*38,519*	
Cash at bank and in hand		**352,700**		*313,870*	
		378,019		*357,632*	
Creditors: amounts falling due within one year	14	**(63,893)**		*(62,870)*	
Net current assets			**314,126**		*294,762*
Total assets less current liabilities			**324,047**		*306,150*
Net assets excluding pension asset			**324,047**		*306,150*
Total net assets			**324,047**		*306,150*
Charity funds					
Restricted funds	16		**8,561**		*7,837*
Unrestricted funds	16		**315,486**		*298,313*
Total funds			**324,047**		*306,150*

The financial statements were approved and authorised for issue by the Council on 9 November 2024 and signed on their behalf by:

Tony Pearson
Chair

The notes on pages 7 to 21 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

1. General information

Mid Sussex District Scouts is a charity registered in England and Wales, registration number 305841. The principal office addres is 40 Western Road, Haywards Heath, West Sussex RH16 3LP.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Mid Sussex District Scouts meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2. Accounting policies (continued)

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated to the applicable expenditure headings.

Expenditure on charitable activities includes direct costs and support costs incurred directly in support of expenditure on the objects of the charity. Governance costs are those costs incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives. .

Depreciation is provided on the following bases:

Long-term leasehold property improvements	- 10% straight line
Plant and machinery	- 25% reducing balance
Motor vehicles	- 25% reducing balance
Equipment	- 25% reducing balance

2. Accounting policies (continued)

2.6 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of financial activities.

2.7 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.11 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2. Accounting policies (continued)

2.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Council in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Council for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and legacies

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £	*Total funds 2020 £*
Grants				
Mid Sussex District Council Covid 19 grant	-	10,000	**10,000**	*-*
Subtotal detailed disclosure	-	10,000	**10,000**	*-*
Donations	-	192	**192**	*30*
Grants	-	-	**-**	*2,149*
Subtotal	-	192	**192**	*2,179*
Total 2021	-	10,192	**10,192**	*2,179*
Total 2020	*2,149*	*30*	*2,179*	

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

4. Income from charitable activities

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £	*Total funds 2020 £*
Badge sales	4,404	-	**4,404**	*8,537*
Membership subscriptions	-	300	**300**	*8,211*
Explorers	-	22,071	**22,071**	*45,473*
Jamboree	-	746	**746**	*9,234*
District events including water activities	-	-	**-**	*1,830*
The Redwood Centre rent	-	25,069	**25,069**	*25,585*
Total 2021	4,404	48,186	**52,590**	*98,870*
Total 2020	*8,537*	*90,333*	*98,870*	

Membership subscriptions are shown net of the fees collected as agent on behalf of the District Scouts.

5. Investment income

	Unrestricted funds 2021 £	Total funds 2021 £	*Total funds 2020 £*
Investment receivable	108	**108**	*489*
Total 2020	*489*	*489*	

6. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £	*Total funds 2020 £*
Badge accounts	3,680	-	**3,680**	*7,199*
Explorers	-	41,314	**41,314**	*93,682*
Total 2021	3,680	41,314	**44,994**	*100,881*
Total 2020	*8,599*	*92,282*	*100,881*	

7. Analysis of expenditure by activities

	Direct costs 2021 £	Support costs 2021 £	Total funds 2021 £	*Total funds 2020 £*
Badge account	3,680	-	**3,680**	*7,199*
Explorers	15,383	25,931	**41,314**	*93,682*
Total 2021	19,063	25,931	**44,994**	*100,881*
Total 2020	*68,372*	*32,509*	*100,881*	

7. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Badge account 2021 £	Explorers' activities 2021 £	Total funds 2021 £	*Total funds 2020 £*
Explorers	-	15,383	**15,383**	*43,932*
Jamboree	-	-	**-**	*12,655*
Water activities	-	-	**-**	*623*
District events	-	-	**-**	*3,963*
Badge purchases	3,680	-	**3,680**	*7,199*
Total 2021	3,680	15,383	**19,063**	*68,372*
Total 2020	*7,199*	*61,173*	*68,372*	

Analysis of support costs

	Badge account 2021 £	Total funds 2021 £	*Total funds 2020 £*
Depreciation	1,467	**1,467**	*1,821*
Training costs	-	**-**	*63*
The Redwood Centre repairs and renewals	-	**-**	*1,902*
The Redwood Centre other running costs	22,759	**22,759**	*17,738*
Accounting fees	870	**870**	*948*
Legal and professional fees	500	**500**	*-*
Sundry expenses	335	**335**	*639*
DC/ADC expenses	-	**-**	*35*
Planning related costs	-	**-**	*9,363*
Total 2021	25,931	**25,931**	*32,509*
Total 2020	*32,509*	*32,509*	

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

8. Independent examiner's remuneration

	2021 £	*2020 £*
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	870	*948*

9. Council's remuneration and expenses

During the year, no Council received any remuneration or other benefits *(2020 - £NIL).*

During the year ended 31 March 2021, no Council expenses have been incurred *(2020 - £NIL).*

10. Tangible fixed assets

	Leasehold property improvements £	Plant and machinery £	Motor vehicles £	Equipment £	Total £
Cost or valuation					
At 1 April 2020	4,045	3,814	5,000	9,620	22,479
At 31 March 2021	4,045	3,814	5,000	9,620	22,479
Depreciation					
At 1 April 2020	404	3,070	2,891	8,225	14,590
Charge for the year	405	186	527	349	1,467
At 31 March 2021	809	3,256	3,418	8,574	16,057
Net book value					
At 31 March 2021	3,236	558	1,582	1,046	6,422
At 31 March 2020	*3,640*	*744*	*2,109*	*1,395*	*7,888*

11. Fixed asset investments

	Trade investments £
Cost or valuation	
At 31 March 2021	**3,500**
Net book value	
At 31 March 2021	**3,500**
At 31 March 2020	*3,500*

12. Stocks

	2021 £	*2020 £*
Badge stocks	**5,438**	*5,243*

13. Debtors

	2021 £	*2020 £*
Due within one year		
Trade debtors	**5,978**	*18,200*
Other debtors	**13,903**	*16,569*
Prepayments and accrued income	-	*3,750*
	19,881	*38,519*

14. Creditors: Amounts falling due within one year

	2021 £	2020 £
Loans	1,200	1,680
Trade creditors	54,096	59,004
Other creditors	-	25
Accruals and deferred income	8,597	2,161
	63,893	62,870

15. Financial instruments

	2021 £	2020 £
Financial assets		
Financial assets measured at amortised cost	378,019	353,882

	2021 £	2020 £
Financial liabilities		
Financial liabilities measured at amortised cost	(62,566)	(61,332)

Financial assets measured at amortised cost comprise cash at bank and in hand, stocks, trade debtors and other debtors.

Financial liabilities measured at amortised cost comprise loans, trade creditors and accruals.

16. Statement of funds

Statement of funds - current year

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
Unrestricted funds					
Designated funds					
New Scout hut building fund	242,631	-	-	-	242,631
The Redwood Centre	-	25,069	(22,759)	(2,310)	-
	242,631	25,069	(22,759)	(2,310)	242,631
General funds					
General funds	55,682	33,418	(18,555)	2,310	72,855
Total Unrestricted funds	298,313	58,487	(41,314)	-	315,486
Restricted funds					
Badge fund	7,088	4,404	(3,680)	-	7,812
Equipment fund	749	-	-	-	749
	7,837	4,404	(3,680)	-	8,561
Total of funds	306,150	62,891	(44,994)	-	324,047

16. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2020 £
Unrestricted funds					
Designated funds					
New Scout hut building fund	242,631	-	-	-	242,631
The Redwood Centre	-	25,585	(19,640)	(5,945)	-
	242,631	25,585	(19,640)	(5,945)	242,631
General funds					
General funds	57,115	65,264	(72,642)	5,945	55,682
Total Unrestricted funds	299,746	-	(92,282)	-	298,313
Restricted funds					
Badge fund	5,749	8,538	(7,199)	-	7,088
Equipment fund	-	749	-	-	749
Explorer Belt trip fund	-	1,400	(1,400)	-	-
	5,749	10,687	(8,599)	-	7,837
Total of funds	305,495	10,687	(100,881)	-	306,150

Aim and use of funds

Designated funds:

The new Scout hut building fund was set up by the Council in a previous year and relates to an amount set aside for building a new Scout hut in the Haywards Heath and Burgess Hill area.

The Redwood Centre designated fund was set up in a prior year and includes all rental income received and associated running costs. The fund balance is transfered to the general fund.

Restricted funds:

The badge fund was set up in a prior year and includes all income and costs relating to the provision of Scout badges.

The equipment fund was set up in a prior year with a grant provided by West Sussex County Council for equipment purchases.

17. Summary of funds

Summary of funds - current year

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
Designated funds	242,631	25,069	(22,759)	(2,310)	242,631
General funds	55,682	33,418	(18,555)	2,310	72,855
Restricted funds	7,837	4,404	(3,680)	-	8,561
	306,150	62,891	(44,994)	-	324,047

Summary of funds - prior year

	Balance at 1 April 2019 £	*Income £*	*Expenditure £*	*Transfers in/out £*	*Balance at 31 March 2020 £*
Designated funds	*242,631*	*25,585*	*(19,640)*	*(5,945)*	*242,631*
General funds	*57,115*	*65,264*	*(72,642)*	*5,945*	*55,682*
Restricted funds	*5,749*	*10,687*	*(8,599)*	-	*7,837*
	305,495	*101,536*	*(100,881)*	-	*306,150*

18. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	-	6,421	**6,421**
Trade investments	-	3,500	**3,500**
Current assets	9,888	368,131	**378,019**
Creditors due within one year	(1,327)	(62,566)	**(63,893)**
Total	8,561	315,486	**324,047**

Analysis of net assets between funds - prior year

	Restricted funds 2020 £	*Unrestricted funds 2020 £*	*Total funds 2020 £*
Tangible fixed assets	-	*7,888*	*7,888*
Trade investments	-	*3,500*	*3,500*
Current assets	*9,374*	*348,259*	*357,633*
Creditors due within one year	*(1,538)*	*(61,332)*	*(62,870)*
Total	*7,836*	*298,315*	*306,151*