

Registered Charity Number: 522440

MANSFIELD AND DISTRICT SCOUT COUNCIL

**STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31ST MARCH 2022**


**MANSFIELD AND DISTRICT SCOUT COUNCIL
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2022**

	Notes	Unrestricted £	Restricted £	2022 Total Funds £	2021 Total Funds £
INCOMING RESOURCES					
Incoming Resources from Generated Funds:					
Voluntary Income	2	10,990	14,417	25,407	4,090
Activities for Generating Funds	3	0	0	0	0
Investment Income	4	0	0	0	0
Incoming Resources from Chari	5	12,992	22,318	35,310	26,793
TOTAL INCOMING RESOURCES		23,982	36,735	60,717	30,883
RESOURCES EXPENSES					
Charitable Activities	6/7	(12,478)	(32,553)	(45,031)	(22,369)
Governance Costs	8	(50)	0	(50)	(2)
TOTAL RESOURCES EXPENDED		(12,528)	(32,553)	(45,081)	(22,371)
NET INCOME/(OUTGOING) RESOURCES BEFORE OTHER RECOGNISED GAINS AND LOSSES	9	11,454	4,182	15,636	8,512
OTHER RECOGNISED GAINS AND LOSSES					
Depreciation		0	(8,539)	(8,539)	(7,567)
Gains on Revaluation of Fixed Assets for Charity's Own use		0	0	0	0
NET MOVEMENT IN FUNDS		11,454	(4,357)	7,097	945
RECONCILIATION OF FUNDS					
Total Funds brought forward		119,027	316,815	435,842	434,899
TOTAL FUNDS CARRIED FORWARD		130,481	312,458	442,939	435,844

MANSFIELD AND DISTRICT SCOUT COUNCIL

BALANCE SHEET AS AT 31ST MARCH 2022

		2022		2021	
		£	£	£	£
	Notes				
FIXED ASSETS					
Tangible Assets	11		347,730		356,269
CURRENT ASSETS					
Stocks	12	9,587		10,469	
Debtors		2,961		3,148	
Cash at Bank and in hand		92,311		72,061	
		<u>104,859</u>		<u>85,678</u>	
CREDITORS:					
Creditors	13	<u>(9,650)</u>		<u>(6,104)</u>	
NET CURRENT ASSETS			<u>95,209</u>		<u>79,574</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>442,939</u>		<u>435,843</u>
NET ASSETS			<u><u>442,939</u></u>		<u><u>435,843</u></u>
FUNDS					
Restricted Income Funds	14		312,458		316,816
Unrestricted Income Funds	15		130,481		119,027
TOTAL FUNDS			<u><u>442,939</u></u>		<u><u>435,843</u></u>

REVIEWED BY: 
 NICKY BARRON FCCA, MANT
 26.07.2022

MANSFIELD AND DISTRICT SCOUT COUNCIL

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

1 ACCOUNTING POLICIES

Basis of Accounting

The financial statements have been prepared under the historical cost convention, and in accordance with applicable United Kingdom accounting standards, the Statement of Recommended Practice Accounting and Reporting by Charities (SORP 2005) issued in March 2005, the Financial Reporting Standard for Smaller Entities (effective April 2008) and the Charities Act 1993.

Scope of the Financial Statements

The financial activities controlled by Mansfield and District Scout Council. The activities of the Scout Groups are not reflected in these financial statements as they are separate autonomous charities which are affiliated to the Scout Association.

Membership Subscriptions

Membership subscriptions are paid in advance for the year ending on 31st March. The amounts receivable to the year ended 31 March 2022 is shown in the Statement of Financial Activities.

Grants Receivable

Grants are recognised when the Charity becomes unconditionally entitled to income. Grants received for specific purpose are treated as restricted funds.

Grants Payable

Grants payable are accounted for when the Charity is committed to paying them.

Charitable Activities

Direct charitable expenditure comprises all expenditure relating to the provision of leadership, advice, support and training within the District and Groups.

Governance

These are costs associated with the governance arrangements of the Charity relating to compliance with legal and statutory requirements of the Charity.

Fixed Assets

The cost of acquiring fixed assets used for charitable purposes is capitalised and depreciated to write off the cost of the assets brought into use at the Balance sheet date on a straight line basis over their estimated useful lives. The depreciation policies used are as follows:-

Freehold Land	Nil
Freehold Buildings	2% per annum
Fixtures and fittings	6.67% per annum
Equipment and Facilities	Between 2% and 5%.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Fund Categories

Following the requirements of the Statement of recommended Practice, funds have been identified as falling into one of two categories:

a. Restricted Funds

Restricted Funds are those received which have been earmarked for a special purpose by the donor or the terms of the appeal.

b. Unrestricted Funds

Unrestricted funds are those received which are not subject to any special restriction.

2 VOLUNTARY INCOME

			2022	2021
	Unrestricted	Restricted	Total Funds	Total Funds
	£	£	£	£
Membership Subscriptions	31,650	0	31,650	42,795
Less Paid to Scout Association	31,650	0	31,650	40,665
	0	0	0	2,130
Donations				
General donations	(13,385)	0	(13,385)	63
Donations for Robin Hood Camping and Outdoor Activity Centre	16,272	0	16,272	1,237
Jamboree		0	0	0
Other Income	8,103	0	8,103	660
Grants Receivable				
Grants	0	14,417	14,417	0
	10,990	14,417	25,407	4,090

3 INCOMING RESOURCES FROM ACTIVITIES FOR GENERATING FUNDS

			2022	2021
	Unrestricted	Restricted	Total Funds	Total Funds
	£	£	£	£
Fundraising Events	0	0	0	0

4 INVESTMENT INCOME

			2022	2021
	Unrestricted	Restricted	Total Funds	Total Funds
	£	£	£	£
Bank Interest Receivable	0	0	0	0

5 INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Unrestricted £	Restricted £	2022 Total Funds £	2021 Total Funds £
Camp and Events	0	22,318	22,318	25,166
Badge and Shop Sales	12,992	0	12,992	1,627
	<u>12,992</u>	<u>22,318</u>	<u>35,310</u>	<u>26,793</u>

6 COSTS OF CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted	Restricted	2022 Total Funds	2021 Total Funds
Scout Activities	0	32,553	32,553	19,817
Badge and Shop	12,478	0	12,478	2,553
	<u>12,478</u>	<u>32,553</u>	<u>45,031</u>	<u>22,370</u>

7 COSTS OF CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activities Undertaken Directly	2022 Total Funds	2021 Total Funds
Scout Activities	32,553	32,553	19,817
Badge and Shop	12,478	12,478	2,553
	<u>45,031</u>	<u>45,031</u>	<u>22,370</u>

8 GOVERNANCE COSTS

	Unrestricted	Restricted	2022 Total Funds	2021 Total Funds
Accountancy Fees	0	0	0	0
Audit Fees	0	0	0	0
Professional Fees	0	0	0	0
Insurance	0	0	0	0
Bank charges	50	0	50	2
	<u>50</u>	<u>0</u>	<u>50</u>	<u>2</u>

9 NET INCOMING/(OUTGOING) RESOURCES FOR THE YEAR

	2022 £	2021 £
This is stated after charging:		
Auditors' Remuneration - Audit of the Financial Statements	<u>0</u>	<u>0</u>

10 STAFF COSTS AND EMOLUMENTS

No salaries or wages have been paid to employees, including members of the committee during the year.

11 TANGIBLE FIXED ASSETS

	Machinery & Fittings	Freehold Property	Total
COST OF VALUATION			
As at 1st April 2021	3,732	427,198	430,930
Additions	0	0	0
	<u>3,732</u>	<u>427,198</u>	<u>430,930</u>
DEPRECIATION			
As at 31st March 2021	2,193	72,468	74,661
As at 31st March 2022	<u>3,228</u>	<u>79,972</u>	<u>83,200</u>
Net Book Value			
As at 31st March 2021	<u>1,539</u>	<u>354,730</u>	<u>356,269</u>
As at 31st March 2022	<u>504</u>	<u>347,226</u>	<u>347,730</u>

The freehold property is subject to a registered charge and restriction.

All tangible fixed assets were used for charitable purposes.

	2022 £	2021 £
12 STOCKS		
Stock	<u>9,587</u>	<u>10,469</u>
	2022 £	2021 £
13 CREDITORS: Amounts Falling Due Within One Year		
Accruals and Deferred Income	<u>9,650</u>	<u>6,104</u>

14 RESTRICTED FUNDS

	Balance at 31.3.21	Incoming Resources	Outgoing Resources	Balance at 31.3.22
Robin Hood Camping and Outdoor Activity Centre Building	316,816	36,735	(41,092)	312,459

15 UNRESTRICTED FUNDS

	Balance at 31.3.21	Incoming Resources	Outgoing Resources	Balance at 31.3.22
Designated Fund				
Revaluation of Activity Centre Land	51,560	0	0	51,560
General Fund	67,467	23,982	(12,528)	78,921
	<u>119,027</u>	<u>23,982</u>	<u>(12,528)</u>	<u>130,481</u>

16 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible Fixed Assets £	Net Current Assets/ Liabilities £	Total £
Restricted Income Funds			
Robin Hood Camping and Outdoor Activity Centre	316,816	(4,358)	312,458
Unrestricted Income Funds	119,027	11,454	130,481
Total Funds	<u>435,843</u>	<u>7,096</u>	<u>442,939</u>

17 DISTRICT COMMITTEE MEMBER EXPENSES

No member of the District Committee received expenses.

	2022		2021	
	£	£	£	£
INCOMING RESOURCES AND VOLUNTARY INCOME				
Grants		14,417		0
Members' Subscriptions		0		2,130
General Donations		(13,385)		63
Donations for Robin Hood Camping and Outdoor Activity Centre		16,272		1,237
Jamboree		0		0
Sundry Income		8,103		660
		<u>25,407</u>		<u>4,090</u>
ACTIVITIES FOR GENERATING FUNDS				
Fundraising Events		<u>0</u>		<u>0</u>
INVESTMENT INCOME				
Bank Interest Receivable		<u>0</u>		<u>0</u>
INCOMING RESOURCES FROM CHARITABLE ACTIVITIES				
Camp and Events		22,318		25,166
Badge and Shop Sales		12,992		1,627
		<u>35,310</u>		<u>26,793</u>
TOTAL INCOMING RESOURCES		<u>60,717</u>		<u>30,883</u>
RESOURCES EXPENDED CHARITABLE ACTIVITIES				
Badge and Shop Purchases		11,355		1,135
Shop				
Rent	810		810	
Rates and Water	0		0	
Light and heat	313		608	
Repairs and Maintenance	0		0	
Insurance	0	1,123	0	1,418
		<u>12,478</u>		<u>2,553</u>
Office Expenses		50		2
Scout Activities - Sundry Expenses		328		4,145
Scout Activities - Events and District Camp		0		0
Scout Activities - Donations		1,000		0
and Outdoor Activity Centre		27,249		15,672
Scout Activities - Jamboree		1,600		0
Depreciation		8,539		7,567
OSM		2,376		0
		<u>53,620</u>		<u>29,939</u>

GOVERNANCE COSTS

Accountancy Fees	0	0
Audit Fees	0	0
Professional Fees	0	0
Insurance	0	0
	<u>0</u>	<u>0</u>

TOTAL RESOURCES EXPENDED

<u>53,620</u>	<u>29,939</u>
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**NET INCOMING/(OUTGOING)
RESOURCES FOR THE YEAR**

<u>7,097</u>	<u>944</u>
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