

1st Nailsea Scouts

Trustees' Report and Financial Statements
for the year ended 31 December 2020

Charity Registration Number: 305628

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Reference and administrative information

Trustees	<p>Mrs B Wyatt Mrs N Jelliss Mr H Merryweather Miss A Bolton Mrs E Bolton</p> <p>Mr I Bourne (<i>resigned 11 May 2021</i>) Mr A Woodman Mr A Winstone</p> <p>Mrs H Walsh Mrs E Merryweather</p>	<p>Group Scout Leader Group Scout Leader Scout Leader Scout Leader Cub Scout Leader</p> <p>Chair Treasurer Assistant Treasurer (<i>to 11 May 2021</i>) Chair (<i>from 11 May 2021</i>) Secretary Executive Member</p>
Honorary appointments	<p>Mr R Howes Mr J Hobbs Mr B Billinger Mr S Harris Mr G Hoare Mr C Elliott Mrs L Hamey</p>	<p>President Vice President Vice President Vice President Vice President Vice President Vice President</p>
Custodian Trustee	The Scout Association Trust Company holds the deeds of the Group's property.	
Charity name	1 st Nailsea Scouts	
Charity registration number	305628	
Scout Association registration number	The group is registered with The Scout Association and its registered number is 9243.	
Principal address	<p>The Activity and Training Centre Clevedon Road Nailsea BS48 1EH</p>	
Bankers	<p>The Group's principal bankers are:</p> <p>Lloyds Bank Crown Glass Place Nailsea BS48 1RD</p>	
Insurance brokers	<p>Unity Insurance Services Suite 8 The Quadrant 60 Marlborough Road, Lancing Business Park Lancing, West Sussex BN15 8UW</p>	
Independent examiner	<p>Jenny Gunningham 28 Crewkerne Close Nailsea BS48 2SN</p>	
Website	http://www.1stnailseascouts.org.uk	

Report of the Trustees for the year ended 31 December 2020

The Trustees are pleased to present their annual report together with the financial statements of the charity for the year ended 31 December 2020.

The financial statements have been prepared based on the accounting policies set out in note 1 to the financial statements. 1st Nailsea Scouts is a charity registered with the Charity Commission under registration number 305628.

Objectives and activities

The Purpose of Scouting

Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.

The Values of Scouting

As Scouts we are guided by these values:

Integrity	We act with integrity; we are honest, trustworthy and loyal
Respect	We have self-respect and respect for others
Care	We support others and take care of the world in which we live
Belief	We explore our faiths, beliefs and attitudes
Co-operation	We make a positive difference; we co-operative with others and make friends

The Scout Method

Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting and:

- enjoy what they are doing and have fun
- take part in activities indoors and outdoors
- learn by doing
- share in spiritual reflection
- take responsibility and make choices
- undertake new and challenging activities
- make and live by their Promise.

A summary of the Group's main activities in relation to these objects can be found below.

Public benefit statement

The group meets the Charity Commission's public benefit criteria under both the advancement of education and the advancement of citizenship or community development headings.

Achievements and performance

Major activities and achievements

1st Nailsea Scout Group turned 100 this year. However, like all Scouting activities in the past year, the planned celebrations unfortunately had to be cancelled, including our anniversary camp and dinner. We hope that we can celebrate being 101 in 2021 instead!

The impact of district scouting events was significant, as large events were prevented. Ten Tors challenges (35, 45 or 55 routes) were cancelled, although some training events were held at the start of the year. The annual Dragonslayer event was also cancelled and Nailsea Carnival was unable to go ahead.

1st Nailsea Scouts however has worked very hard both at section and group level to keep Scouting going, notwithstanding the impact of the pandemic. We have found new ways to come together:

Report of the Trustees for the year ended 31 December 2020 *(continued)*

Achievements and performance *(continued)*

- We were able to hold a group online event in place of the normal District Dragonslayer event with renewal of promises and group activities.
- Although we were not able to attend the Remembrance parades locally in person, we held an online event and then joined others in our streets in uniform to pay our respects.
- All sections joined in with the VE Day celebrations, decorating their windows and having street parties and picnics in gardens.

Due to the cancellation of Nailsea Carnival our fundraising was significantly impacted (see *Financial Review* below), but we have tried new ideas in its place such as a clothing collection via Bags2School which was very successful (not only for us but also provided an outlet for local people who had been having clear outs during lockdown!)

Several sections also supported the local community groups with Christmas cards for local residential homes and collections for the Nailsea foodbanks.

All sections worked through the year to provide both online and face-to-face (where possible) Scouting opportunities for all our young people.

Beavers

The two colonies continue to work together to provide a range of ways of meeting through the phases of lockdown. Our Zoom skills have grown and we the section leaders have spent their daily walks delivering craft parcels and badges.

'Bubbles' became a way of life over the autumn when we *were* allowed to meet in small groups, and the Beavers enjoyed a return to some normality with games and challenge badge work. Despite the constraints most of the Beavers who moved up through the year gained their *Chief Scout's Bronze Award*.

Although we were unable to have any sleepovers this year we ran a "Camp at Home" event as part of a national event. Beavers and leaders had fun camping and cooking in their gardens and earning a unique 2020 badge.

Parents became more involved in Scouting and supported children in a large amount of badge work over the year with over 150 badges being covered via our 'at home' programmes.

Cubs

Our three Cub packs have combined Zoom and face-to-face meetings in bubbles throughout the year.

A large number of badges have been earned and many new activities and games learnt. Cakes in Mugs is a firm favourite as is the online duck race game.

Jack Worry Pack have been following an environmental theme and linked activities around the planet, recycling and nature. Cooking at home was a regular activity and skills such as safety / IT and Morse Code have been part of the programmes.

Concorde and Compass Cubs enjoyed an online pantomime in January and came together to build dens in their homes/gardens as part of the national Camp at Home event.

New cubs were invested via Zoom and regular badges deliveries popped through letter boxes throughout the year. All Cubs were supported by parents and leaders to continue to learn new skills and have fun, and most of all stay in touch with their friends. *Chief Scout's Silver Award* and *Gordano Challenge* badges were also completed for those that moved up to Scouts.

Scouts

Tomahawk Troop and Raptor Troop have done an amazing job during lockdown, especially with the challenges of keeping older children engaged online when most of their school day was also digital.

Report of the Trustees for the year ended 31 December 2020 *(continued)*

Achievements and performance *(continued)*

Both groups provided weekly online sessions where the Scouts could interact and learn new skills whilst catching up with friends. The leaders' digital skills grew to allow the use of breakout rooms to allow greater participation from the Scouts and a larger variety of activities. Both troops took part in an online escape room which proved very successful with both scouts and leaders.

Although the Scouts could not camp this year, camp skills and navigation skills were developed ready for next year. First Aid, cooking and leadership skills were worked on and hundreds of badges were achieved. Both troops held virtual camps with Scouts joining from their gardens and cooking outside.

The leaders also managed to modify the expedition requirements to allow those older Scouts to complete their final challenge badge to achieve their *Chief Scout's Gold Award*.

Band

Unfortunately, the Band has not been able to meet due to the Covid restrictions.

Adventurous Activities Club (including Kayaking)

This section has had to focus on planning/equipment and training this year due to the Covid restriction, being good preparation for restarting in 2021 when restrictions are lifted.

Financial Review

The Covid-19 pandemic has had a significant financial impact on the group. Total income for the year fell by 35% to £35,325 (2019: £53,976), which included the receipt of government grants totalling £12,334 (2019: £nil). Excluding this grant support, the charity's underlying income fell by 57%, through a combination of substantially reduced fundraising income (mainly due to the cancellation of Nailsea Carnival and the Christmas Post, our main fundraising activities each year), and reduced membership and camps and activities income.

Recognising the inability of the sections to meet in person during the initial stages of lockdown, the Trustees took the decision to reduce membership fees by half for the final two terms of the 2019/20 academic year, whilst still asking parents, if they are able, to contribute the balance as a voluntary contribution. A significant number of parents responded to this request, and we are grateful for the support of those individuals.

Reflecting the reduced income, the group's total expenditure for the year fell from £54,939 in 2019 to £34,279 in 2020. Of this, approximately £20,000 represents the group's fixed overheads, but with very little in the way of camps and other activities due the year, our spending in this area was much reduced (£10,834, compared to £30,250 in 2019). Whilst the cancellation of Carnival reduced our fundraising income, the group's fundraising costs also fell as a consequence, to just £208 (2019: £2,458).

Despite the challenges and uncertainty of Covid, the group's overall net income for the year was £1,046 (2019: £319). As a consequence, the group continues to have a strong balance sheet, with net assets of £212,698 (2019: £211,652) and net current assets of £51,647 (2019: £49,109), including cash of £61,868 (2019: £68,426). The loan balance with the Scout Association has reduced to £34,400 (2018: £43,129) following repayments in the year.

Fundraising

As explained above, the group's principal fundraising activities were cancelled due to the pandemic.

With the majority of day-to-day charitable activities being funded by membership fees, the main objective of fundraising by the group is a) to fund repayments of the Scout Association loan (see note 13) and b) to fund other major capital expense as and when required. In early 2020, the uncertainty around how the pandemic would impact the group's finances led to a Trustee decision to reduce discretionary expenditure as far as possible, including a pause on plans for any significant capital expenditure. Therefore, the only significant consequence of the limited fundraising has been on the amounts raised to pay the Scout Association. As discussed above, however, the receipt of a government grant in the year in effect offset the reduced fundraising income such that the loan repayment was able to be made.

Report of the Trustees for the year ended 31 December 2020 *(continued)*

Financial Review *(continued)*

Reserves policy

The group's policy on reserves is to hold sufficient resources to continue the charitable activities of the Group should income and fundraising activities fall short.

In previous years, the policy was that the group hold a sum in cash equivalent to 4 months' (i.e. two terms') running costs of approximately £18,000, plus sufficient funds to repay the loan from the Scout Association were this required (circa £34,000). However, as a consequence of the substantial uncertainty caused by the pandemic, in mid-2020, the Trustees adopted a revised policy, that the group should hold sufficient cash to both repay the Scout Association loan, and fund the group's running costs for 6 months (i.e. three terms). In light of this, the group's revised policy is now to hold a cash of approximately £62,000.

The group's cash balance at the year-end was £61,868 (2019: £58,426), in line with the revised target. Once the pandemic has subsided, the Trustees' intention is to revise the reserves policy back to the lower amount, and to reduce the group's cash balance through a programme of capital expenditure to renew and improve our equipment.

Investment policy

The Group has adopted a risk-averse strategy to the investment of funds. All funds are therefore held in cash using only mainstream banks or building societies.

Structure, governance and management

Governing document

The group's governing documents are those of The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and The Policy, Organisation and Rules (POR) of the Scout Association.

The group is a trust established under its rules which are common to all Scouts.

Trustee selection methods

The Trustees are appointed in accordance with the Policy, Organisation and Rules of The Scout Association.

Governance

The group is managed by the Group Executive Committee, the members of which are the 'Charity Trustees' of the Scout Group which is an educational charity. As charity trustees they are responsible for complying with legislation applicable to charities. This includes the registration, keeping proper accounts and making returns to the Charity Commission as appropriate.

The Committee consists of 3 independent representatives, Chair, Treasurer and Secretary together with the Group Scout Leaders, individual section leaders (if opted to take on the responsibility) and parents' representation and meets on average every 2 months during the course of the year.

Members of the Executive Committee complete '*Essential Information for Executive Committee*' training within the first 5 months of joining the committee. This Group Executive Committee exists to support the Group Scout Leader in meeting the responsibilities of the appointments and is responsible for:

- The maintenance of Group property;
- The raising of funds and the administration of Group finance;
- The insurance of persons, property and equipment;
- Group public occasions;
- Assisting in the recruitment of leaders and other adult support;
- Appointing any sub committees that may be required;
- Appointing Group Administrators and Advisors other than those who are elected.

Report of the Trustees for the year ended 31 December 2020 *(continued)*

Structure, governance and management *(continued)*

Risk and internal controls

The principal risks facing the Group relate to the possibility of injury by a young person while participating in activities, and the financial risk of income being insufficient to cover the charity's fixed costs. In respect of the former, comprehensive risk assessments are completed, following guidance from the Scout Association, with leaders undertaking all required training, including first aid training. Completion of training is monitored by both the Trustees, and by Gordano District Scouts.

In respect of financial risk, the Group is fortunate to have a strong pipeline of young people waiting to join, giving some certainty over the receipt of future membership fees. These are set at such a level to ensure the Group generates sufficient income to fund its activities each year, and to cover any shortfall from fundraising.

The Group has in place systems of internal control that are designed to provide reasonable assurance against material mismanagement or loss. This includes the requirement that all payments be authorised by two signatories and comprehensive insurance policies to ensure that insurable risks are covered.

Plans for the future

The Group will continue offering young people an opportunity to participate in Scouting. The immediate priority for the Trustees during 2021 is to try and return the group to a degree of post-Covid normality. In the medium term, our objectives continue to be identifying new section leaders and other adult volunteers, particularly with a view to reinvigorating the currently dormant Beaver colony. Significant planned upcoming capital expenses for which fundraising will be required include the purchase of new minibuses for the Group and improvements to The Activity and Training Centre.

The Trustees' Report was approved by the Trustees on

and signed on their behalf by:

Andrew Winstone
Chair

Alex Woodman
Treasurer

Independent examiner's report to the Trustees of 1st Nailsea Scouts

I report to the trustees on my examination of the accounts of the 1st Nailsea Scouts for the year ended 31 December 2020.

Responsibilities and basis of report

As the charity trustees of the 1st Nailsea Scouts you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the 1st Nailsea Scouts accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 1st Nailsea Scouts as required by section 130 of the 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:

Name: Jennifer Gunningham

Relevant professional qualification or membership of professional bodies (if any): n/a

Address: 28 Crewkerne Close, Nailsea, N. Somerset

Date:

Statement of Financial Activities

For the year ended 31 December 2020

	Note	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total Funds 2019 £
Income:							
<i>Voluntary income</i>							
Donations and grants	2	13,320	-	13,320	1,811	1,282	3,093
Gift Aid reclaimed		-	-	-	-	-	-
Fundraising income	3	178	-	178	10,174	-	10,174
Sundry income		75	-	75	10	-	10
<i>Income from charitable activities</i>							
Membership fees		14,632	8,056	22,688	19,350	8,268	27,618
Less: Scouts Capitation Fee		-	(8,056)	(8,056)	-	(8,268)	(8,268)
Explorers Partnership agreement		-	-	-	1,100	-	1,100
Camps and activities		3,415	-	3,415	19,798	-	19,798
<i>Income from other trading activities</i>							
Premises and equipment hire		3,697	-	3,697	1,705	-	1,705
Interest receivable		8	-	8	28	-	28
Total income for the year		35,325	-	35,325	53,976	1,282	55,258
Expenditure:							
<i>Costs of raising funds</i>							
Fundraising expenses	3	208	-	208	2,458	-	2,458
<i>Expenditure on charitable activities:</i>							
Headquarters expenses	4	15,718	-	15,718	15,481	-	15,481
Training, equipment and activities expenses	5	9,552	1,282	10,834	30,250	-	30,250
Minibus/transport expenses	6	6,332	-	6,332	5,085	-	5,085
Miscellaneous expenditure	7	1,187	-	1,187	1,665	-	1,665
Total expenditure for the year		32,997	1,282	34,279	54,939	-	54,939
Net income/(expenditure)		2,328	(1,282)	1,046	(963)	1,282	319
Transfers		-	-	-	95	(95)	-
Net movement in funds		2,328	(1,282)	1,046	(868)	1,187	319
Reconciliation of funds							
Total funds brought forward		206,940	4,712	211,652	207,808	3,525	211,333
Total funds carried forward	15	209,268	3,430	212,698	206,940	4,712	211,652

Balance Sheet

As at 31 December 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible fixed assets	9	186,824	197,072
		<hr/> 186,824 <hr/>	<hr/> 197,072 <hr/>
Current assets			
Debtors	10	143	-
Cash at bank and in hand		61,868	58,426
		<hr/> 62,011 <hr/>	<hr/> 58,426 <hr/>
Liabilities			
Creditors: amounts falling due within one year	11	(10,337)	(9,317)
		<hr/> 51,674 <hr/>	<hr/> 49,109 <hr/>
Net current assets		51,674	49,109
		<hr/> 238,498 <hr/>	<hr/> 246,181 <hr/>
Total assets less current liabilities		238,498	246,181
Creditors: amounts falling due after more than one year	12	(25,800)	(34,529)
		<hr/> 212,698 <hr/>	<hr/> 211,652 <hr/>
Net assets		212,698	211,652
Funds			
Unrestricted funds	15	209,268	206,940
Restricted funds	15	3,430	4,712
		<hr/> 212,698 <hr/>	<hr/> 211,652 <hr/>
Total funds		212,698	211,652

Approved by the Trustees on

and signed on their behalf by:

Andrew Winstone
Chair

Alex Woodman
Treasurer

Notes

Forming part of the financial statements

1. Accounting policies

A summary of the principal accounting policies adopted (which have been applied consistently for each period presented, except where noted), judgements and key sources of estimation uncertainty, is set out below.

Basis of preparation

The financial statements have been prepared 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) (effective 1 January 2015)* (Charities SORP (FRS 102)) and *FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)*.

1st Nailsea 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 note(s).

Going concern

The charity had net income for the year of £1,046 (2019: £319), net current assets of £51,674 (2019: £49,109), and net assets of £212,698 (2019: £211,652), including unrestricted reserves of £209,268 (2019: £206,940). In preparing the financial statements, the Trustees have had regard to the financial performance and position, as well as future cashflow forecasts, and consider that there are no material uncertainties in respect of the ability of the charity to continue as a going concern. This has included an assessment of the impact of the coronavirus disease (COVID-19) pandemic. Accordingly, they continue to adopt the going concern basis of accounting in preparing the financial statements.

Income

Income is recognised when the charity has entitlement to funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be reliably measured.

Government grants are not recognised until there is reasonable assurance that the charity will receive the grant and will comply with any attached conditions. Grants are recognised in the Statement of Financial Activities using the accrual model.

Expenditure

Expenditure is recognised when a liability is incurred.

Costs of raising funds are those costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Leases

Rental payments under operating leases are charged as expenditure on a straight-line basis over the term of the lease.

Taxation

Irrecoverable VAT is not separately analysed and is charged to the Statement of Financial Activities when the expenditure to which it relates is incurred and is allocated as part of the expenditure to which it related.

Tax recovered from voluntary income received under Gift Aid is recognised when the related income is receivable.

Tangible fixed assets and depreciation

Tangible assets are stated at cost and depreciated on a straight-line basis over their useful economic lives at the following rates:

Land	Not depreciated
Freehold buildings	50 years
Minibuses	8 years
Furniture & equipment	10 years
Band equipment	10 years

Notes (continued)

1. Accounting policies (continued)

Where the recoverable amount of a tangible asset is found to be below its net book value, the asset is written down to its recoverable amount and the loss on impairment is charged to the relevant expenditure category in the Statement of Financial Activities. Where an asset is not primarily used to generate income, its impairment is assessed by reference to its service potential on its initial acquisition.

Donated equipment is capitalised at its estimated cost or market value and the Statement of Financial Activities is credited with the value of the donation.

2. Donations and grants

	2020 £	2019 £
Donations	986	3,093
Grants	12,334	-
	<u>13,320</u>	<u>3,093</u>

During the year, the charity received Covid-related government grants totalling £12,334 (2019: £nil).

3. Fundraising income and expenditure

	Income 2020 £	Expenditure 2020 £	Net income /(expenditure) 2020 £	Net income 2019 £
Carnival	-	(21)	(21)	6,316
Anniversary dinner	30	-	30	-
Christmas Post	-	-	-	1,400
Miscellaneous	148	(187)	(39)	-
2020 Total	<u>178</u>	<u>(208)</u>	<u>(30)</u>	<u>8,023</u>
2019	<u>10,174</u>	<u>(2,458)</u>	<u>7,716</u>	

4. Headquarters expenses

	2020 £	2019 £
Building and maintenance	861	911
Utilities	1,982	2,880
Cleaning	1,541	1,466
Insurance	2,774	1,845
Canoe store rental	818	865
Interest payable on building loan	1,186	971
Depreciation	6,556	6,543
	<u>15,718</u>	<u>15,481</u>

Notes *(continued)*

5. Training, equipment and activities expenses

	2020	2019
	£	£
Camps and activities	6,092	27,235
Badges and handbook purchases	1,683	2,112
Training	1,437	205
Equipment repairs and maintenance	1,082	148
Depreciation	540	550
	10,834	30,250
	10,834	30,250

6. Minibus/transport expenses

	2020	2019
	£	£
Running expenses	3,180	2,059
Depreciation	3,152	3,026
	6,332	5,085
	6,332	5,085

7. Miscellaneous expenditure

	2020	2019
	£	£
Administration costs	256	170
Donations/grants made	135	379
Bank charges	337	410
Sundry expenses	459	706
	1,187	1,665
	1,187	1,665

8. Trustees' remuneration and expenses

No Trustees received any remuneration or payment of expenses for their services (2019: £nil).

Notes *(continued)*

9. Tangible fixed assets

	Land & buildings	Minibus	Furniture & equipment	Band	Total
	£	£	£	£	£
<i>Cost</i>					
At 1 January 2020	249,124	24,206	48,657	5,781	327,768
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 December 2020	249,124	24,206	48,657	5,781	327,768
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<i>Accumulated depreciation</i>					
At 1 January 2020	65,774	13,727	45,414	5,781	130,696
Charge for the year	6,556	3,152	540	-	10,248
Disposals	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 December 2020	72,330	16,879	45,954	5,781	140,944
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<i>Net book value</i>					
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 December 2020	176,794	7,327	2,703	-	186,824
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 December 2019	183,350	10,479	3,243	-	197,072
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

The cost of land and buildings at 31 December 2020 includes the estimated cost of £50 for the purchase of the land in 1930, the estimated cost of constructing the present main building of £10,000 in 1965 and the cost of improvements since then.

10. Debtors

	2020	2019
	£	£
Gift Aid receivable	-	-
Prepayments	144	-
Other debtors	-	-
	<hr/>	<hr/>
	144	-
	<hr/>	<hr/>

11. Creditors: amounts falling due within one year

	2020	2019
	£	£
Trade creditors	257	-
Accruals	224	717
Deferred income (note 13)	1,231	-
Loans and borrowings (note 14)	8,600	8,600
Other creditors	25	-
	<hr/>	<hr/>
	10,337	9,317
	<hr/>	<hr/>

Notes *(continued)*

12. Creditors: amounts falling due after more than one year

	2020	2019
	£	£
Loans and borrowings (note 14)	25,800	34,529
	25,800	34,529
	25,800	34,529

13. Deferred income

During 2020, the charity collected deposits for the 100th Anniversary Camp which, due to the Covid-19 pandemic, has been deferred to 2021. The deposits collected have been held as deferred income and will be released to the Statement of Financial Activities during 2021.

	2020	2019
	£	£
Balance at 1 January	-	-
Amount released to incoming resources	-	-
Amount deferred in the year	1,231	-
	1,231	-
Balance at 31 December	1,231	-

14. Loans and borrowings

	2020	2019
	£	£
Building loan from The Scout Association	34,400	43,129
	34,400	43,129
	34,400	43,129

During 2015, the charity received a loan from The Scout Association to complete the rebuild of the main hall. The loan is repayable in equal instalments of £8,600 over ten years. Interest is payable at 2.75% (2019: 2.75%) over the Bank of England base rate.

Notes *(continued)*

15. Funds

Analysis of movements in funds

	Balance at 1 Jan 2020	Income	Expenditure	Transfer	Funds 31 Dec 2020
	£	£	£	£	£
Unrestricted funds					
Unrestricted general funds	59,450	35,232	(25,470)	-	69,212
<i>Designated funds</i>					
Building fund	145,946	89	(7,475)	-	138,560
Band fund	1,544	4	(52)	-	1,496
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	147,490	93	(7,527)	-	140,056
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total unrestricted funds	206,940	35,325	(32,997)	-	209,268
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Restricted funds					
Capitation fund	-	-	-	-	-
David Marshall Memorial Fund	3,430	-	-	-	3,430
Other restricted funds	1,282	-	(1,282)	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total restricted funds	4,712	-	(1,282)	-	3,430
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total funds	211,652	35,325	(34,279)	-	212,698
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

Notes (continued)

15. Funds (continued)

Analysis of movements in funds – previous year

	Balance at 1 Jan 2019 £	Income £	Expenditure £	Transfer £	Funds 31 Dec 2019 £
Unrestricted funds					
Unrestricted general funds	59,612	44,710	(44,967)	95	59,450
<i>Designated funds</i>					
Building fund	146,652	9,266	(9,972)	-	145,946
Band fund	1,544	-	-	-	1,544
	148,196	9,266	(9,972)	-	147,490
Total unrestricted funds	207,808	53,976	(54,939)	95	206,940
Restricted funds					
Capitation fund	-	-	-	-	-
David Marshall Memorial Fund	3,525	-	-	(95)	3,430
Other restricted funds	-	1,282	-	-	1,282
Total restricted funds	3,525	1,282	-	(95)	4,712
Total funds	211,333	55,258	(54,939)	-	211,652

Description, nature and purpose of funds

Unrestricted funds

General fund	The 'free reserves' after allowing for all designated funds.
Building fund	Designated fund for income and expenses connected with the group's property.
Band fund	Funds related to the Group's Band.

Restricted funds

David Marshall Memorial Fund	The David Marshall Memorial Fund was established in in 1988 in memory of a Scout who was tragically killed in a lorry accident. It exists to assist Group members to attend functions throughout the United Kingdom and abroad.
Capitation fund	The charity collects and pays a capitation fee to the Scout Association for all members of the group. This is included in the membership fees paid by group members. The Trustees' policy is to hold membership fees collected for the purposes of paying capitation in a restricted fund.
Other restricted funds	This includes grants and other donations received by the charity for specific purposes. The balance in 2019 of £1,282 represented a grant received from The Scout Association toward the cost of minibus driver training.

Notes *(continued)*

15. Funds *(continued)*

Analysis of net assets between funds

	General fund	Designated funds	Restricted funds	Total
	£	£	£	£
Tangible fixed assets	68,474	118,350	-	186,824
Cash at bank and in hand	36,733	21,705	3,430	61,868
Other net current assets/(liabilities)	(10,194)	-	-	(10,194)
Creditors due in more than one year	(25,800)	-	-	(25,800)
Total funds at 31 December 2020	69,213	140,055	3,430	212,698

Analysis of net assets between funds – previous year

	General fund	Designated funds	Restricted funds	Total
	£	£	£	£
Tangible fixed assets	81,054	116,018	-	197,072
Cash at bank and in hand	22,242	31,472	4,712	58,426
Other net current assets/(liabilities)	(9,317)	-	-	(9,317)
Creditors due in more than one year	(34,529)	-	-	(34,529)
Total funds at 31 December 2019	59,450	147,490	4,712	211,652

16. Post balance sheet events

In June 2021, the charity made an early repayment of the loan due to the Scout Association (see note 14). The amount repaid was £17,200, leaving an outstanding principal balance of £17,200. It has been agreed with the Scout Association that the next principal repayment of £8,600 will be made in December 2023, with payment of the final balance being made in December 2024. Interest continues to accrue on the loan at a rate of 2.75%.