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**MID SUSSEX DISTRICT SCOUTS**

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**UNAUDITED**

**COUNCIL'S REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2021**

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MID SUSSEX DISTRICT SCOUTS

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**MID SUSSEX DISTRICT SCOUTS**

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

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<b>Council</b>	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
<b>Charity registered number</b>	305841
<b>Principal office</b>	40 Western Road Haywards Heath West Sussex RH16 3LP
<b>Accountants</b>	Brian Cook Associates Chartered Tax Advisers and Accountants Marine House 151 Western Road Haywards Heath West Sussex RH16 3LH

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## MID SUSSEX DISTRICT SCOUTS

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### COUNCIL'S REPORT FOR THE YEAR ENDED 31 MARCH 2021

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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.

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## MID SUSSEX DISTRICT SCOUTS

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### COUNCIL'S REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

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#### 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 9 November 2021 and signed on their behalf by:



**Tony Pearson**  
Chair

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MID SUSSEX DISTRICT SCOUTS

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

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**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:



Brian T Cook

Dated:

11 November 2021

FCA

**Brian Cook Associates**

Chartered Tax Advisers and Accountants

Marine House

151 Western Road

Haywards Heath

West Sussex

RH16 3LH

MID SUSSEX DISTRICT SCOUTS

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2021

	Note	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
<b>Income from:</b>					
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
		<u>4,404</u>	<u>58,486</u>	<u>62,890</u>	<u>101,538</u>
<b>Total income</b>					
<b>Expenditure on:</b>					
Charitable activities	6	3,680	41,314	44,994	100,881
		<u>3,680</u>	<u>41,314</u>	<u>44,994</u>	<u>100,881</u>
<b>Total expenditure</b>					
		<u>724</u>	<u>17,172</u>	<u>17,896</u>	<u>657</u>
<b>Net movement in funds</b>					
<b>Reconciliation of funds:</b>					
Total funds brought forward		7,837	298,313	306,150	305,493
Net movement in funds		724	17,172	17,896	657
		<u>8,561</u>	<u>315,485</u>	<u>324,046</u>	<u>306,150</u>
<b>Total funds carried forward</b>					

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.

MID SUSSEX DISTRICT SCOUTS

BALANCE SHEET  
AS AT 31 MARCH 2021

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	10	6,421	7,888
Investments	11	3,500	3,500
		9,921	11,388
<b>Current assets</b>			
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)
<b>Net current assets</b>		314,126	294,762
<b>Total assets less current liabilities</b>		324,047	306,150
<b>Net assets excluding pension asset</b>		324,047	306,150
<b>Total net assets</b>		324,047	306,150
<b>Charity funds</b>			
Restricted funds	16	8,561	7,837
Unrestricted funds	16	315,486	298,313
<b>Total funds</b>		324,047	306,150

The financial statements were approved and authorised for issue by the Council on 9 November 2021 and signed on their behalf by:



**Tony Pearson**  
Chair

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

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## MID SUSSEX DISTRICT SCOUTS

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

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#### 1. General information

Mid Sussex District Scouts is a charity registered in England and Wales, registration number 305841. The principal office address 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.

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## MID SUSSEX DISTRICT SCOUTS

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

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#### 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

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## MID SUSSEX DISTRICT SCOUTS

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

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#### 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.

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**MID SUSSEX DISTRICT SCOUTS**

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

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**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**

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

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**MID SUSSEX DISTRICT SCOUTS**

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

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**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
<b>Total 2021</b>	<u>4,404</u>	<u>48,186</u>	<u>52,590</u>	<u>98,870</u>
<i>Total 2020</i>	<u>8,537</u>	<u>90,333</u>	<u>98,870</u>	

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
<i>Total 2020</i>	<u>489</u>	<u>489</u>	

MID SUSSEX DISTRICT SCOUTS

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

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
<b>Total 2021</b>	<b>3,680</b>	<b>41,314</b>	<b>44,994</b>	<b>100,881</b>
<i>Total 2020</i>	<i>8,599</i>	<i>92,282</i>	<i>100,881</i>	

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
<b>Total 2021</b>	<b>19,063</b>	<b>25,931</b>	<b>44,994</b>	<b>100,881</b>
<i>Total 2020</i>	<i>68,372</i>	<i>32,509</i>	<i>100,881</i>	

MID SUSSEX DISTRICT SCOUTS

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

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
<b>Total 2021</b>	<b>3,680</b>	<b>15,383</b>	<b>19,063</b>	<b>68,372</b>
<i>Total 2020</i>	<i>7,199</i>	<i>61,173</i>	<i>68,372</i>	

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
<b>Total 2021</b>	<b>25,931</b>	<b>25,931</b>	<b>32,509</b>
<i>Total 2020</i>	<i>32,509</i>	<i>32,509</i>	

MID SUSSEX DISTRICT SCOUTS

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 £
<b>Cost or valuation</b>					
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
<b>Depreciation</b>					
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
<b>Net book value</b>					
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

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MID SUSSEX DISTRICT SCOUTS

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

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11. Fixed asset investments

	Trade investments £
<b>Cost or valuation</b>	
At 31 March 2021	<u>3,500</u>
<b>Net book value</b>	
At 31 March 2021	<u>3,500</u>
At 31 March 2020	<u>3,500</u>

12. Stocks

	2021 £	2020 £
Badge stocks	<u>5,438</u>	<u>5,243</u>

13. Debtors

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

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MID SUSSEX DISTRICT SCOUTS

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

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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
	<u>63,893</u>	<u>62,870</u>

15. Financial instruments

	2021 £	2020 £
<b>Financial assets</b>		
Financial assets measured at amortised cost	<u>378,019</u>	<u>353,882</u>
	2021 £	2020 £
<b>Financial liabilities</b>		
Financial liabilities measured at amortised cost	<u>(62,566)</u>	<u>(61,332)</u>

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.

MID SUSSEX DISTRICT SCOUTS

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

16. Statement of funds

Statement of funds - current year

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

MID SUSSEX DISTRICT SCOUTS

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

16. Statement of funds (continued)

Statement of funds - prior year

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

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## MID SUSSEX DISTRICT SCOUTS

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

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#### **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 transferred 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.

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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
	<u>306,150</u>	<u>62,891</u>	<u>(44,994)</u>	<u>-</u>	<u>324,047</u>

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
	<u>305,495</u>	<u>101,536</u>	<u>(100,881)</u>	<u>-</u>	<u>306,150</u>

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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)
<b>Total</b>	<b>8,561</b>	<b>315,486</b>	<b>324,047</b>

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)
<b>Total</b>	<b>7,836</b>	<b>298,315</b>	<b>306,151</b>

