
MID SUSSEX DISTRICT SCOUTS

UNAUDITED

COUNCIL'S REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

MID SUSSEX DISTRICT SCOUTS

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MID SUSSEX DISTRICT SCOUTS

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

MID SUSSEX DISTRICT SCOUTS

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.

MID SUSSEX DISTRICT SCOUTS

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 behalf by:

23rd September and signed on their



Alan Dyke
(Chair of Trustees)

MID SUSSEX DISTRICT SCOUTS

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



Dated: 27 September 2022

GMBC LLP

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 2022**

	Note	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
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.

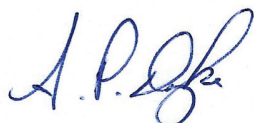
The notes on pages 7 to 21 form part of these financial statements.

MID SUSSEX DISTRICT SCOUTS

**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 September* and signed on their behalf by:



Alan Dyke
(Chair of Trustees)

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

MID SUSSEX DISTRICT SCOUTS

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

1. General information

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

MID SUSSEX DISTRICT SCOUTS

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

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.

MID SUSSEX DISTRICT SCOUTS

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

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.

MID SUSSEX DISTRICT SCOUTS

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

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 £	<i>Total funds 2021 £</i>
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
<i>Total 2021</i>	10,192	10,192	

MID SUSSEX DISTRICT SCOUTS

**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 £	<i>Total funds 2021 £</i>
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	<u>8,583</u>	<u>57,215</u>	<u>65,798</u>	<u>52,590</u>
<i>Total 2021</i>	<u>4,404</u>	<u>48,186</u>	<u>52,590</u>	

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 £	<i>Total funds 2021 £</i>
Interest receivable	29	29	108
<i>Total 2021</i>	<u>108</u>	<u>108</u>	

MID SUSSEX DISTRICT SCOUTS

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

6. Analysis of expenditure on charitable activities

Summary by fund type

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

7. Analysis of expenditure by activities

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

MID SUSSEX DISTRICT SCOUTS

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

7. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Badge account 2022 £	Explorers' activities 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
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	<u>7,471</u>	<u>37,054</u>	<u>44,525</u>	<u>19,063</u>
<i>Total 2021</i>	<u>3,680</u>	<u>15,383</u>	<u>19,063</u>	

Analysis of support costs

	Explorers' activities 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
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	<u>23,954</u>	<u>23,954</u>	<u>25,930</u>
<i>Total 2021</i>	<u>25,930</u>	<u>25,930</u>	

MID SUSSEX DISTRICT SCOUTS

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

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
	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

MID SUSSEX DISTRICT SCOUTS

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

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	<i>2021</i>
	£	£
Badge stocks	5,983	<i>5,438</i>

13. Debtors

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

MID SUSSEX DISTRICT SCOUTS

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

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
	<u>70,172</u>	<u>63,894</u>

15. Financial instruments

	2022 £	2021 £
Financial assets		
Financial assets measured at amortised cost	<u>380,198</u>	<u>378,019</u>
	2022 £	2021 £
Financial liabilities		
Financial liabilities measured at amortised cost	<u>(56,094)</u>	<u>(62,566)</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 2022**

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)	-
	<u>242,631</u>	<u>24,515</u>	<u>(21,300)</u>	<u>(3,215)</u>	<u>242,631</u>
General funds					
General funds	<u>72,855</u>	<u>32,826</u>	<u>(39,708)</u>	<u>12,139</u>	<u>78,112</u>
Total Unrestricted funds	<u>315,486</u>	<u>57,341</u>	<u>(61,008)</u>	<u>8,924</u>	<u>320,743</u>
Restricted funds					
Badge fund	7,812	8,583	(7,471)	(8,924)	-
Equipment fund	749	-	-	-	749
	<u>8,561</u>	<u>8,583</u>	<u>(7,471)</u>	<u>(8,924)</u>	<u>749</u>
Total of funds	<u><u>324,047</u></u>	<u><u>65,924</u></u>	<u><u>(68,479)</u></u>	<u><u>-</u></u>	<u><u>321,492</u></u>

MID SUSSEX DISTRICT SCOUTS

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

16. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2020</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers in/out</i>	<i>Balance at 31 March 2021</i>
	£	£	£	£	£
Unrestricted funds					
Designated funds					
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>
General funds					
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>
Total Unrestricted funds	<u>298,313</u>	<u>58,487</u>	<u>(41,314)</u>	<u>-</u>	<u>315,486</u>
Restricted funds					
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>
Total of funds	<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 2022

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 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.

MID SUSSEX DISTRICT SCOUTS

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

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
	<u>324,047</u>	<u>65,924</u>	<u>(68,479)</u>	<u>-</u>	<u>321,492</u>

Summary of funds - prior year

	<i>Balance at 1 April 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2021 £</i>
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>

MID SUSSEX DISTRICT SCOUTS

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

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