

**REPORT OF THE TRUSTEES  
AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021  
FOR NORTHAMPTON DISTRICT SCOUT COUNCIL**

# NORTHAMPTON DISTRICT SCOUT COUNCIL

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# **NORTHAMPTON DISTRICT SCOUT COUNCIL**

## **REPORT OF THE TRUSTEES**

***FOR THE YEAR ENDED 31 MARCH 2021***

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The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of the 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 (FRS102) effective 1 January 2015).

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

#### **Registered Charity Number**

1110610

#### **Principal address**

Fernie Fields Scout & Community Centre  
Fernie Fields  
Moulton  
Northampton  
NN3 7BD

#### **Trustees**

Ms T Bates

Mrs D Bromley From 23<sup>rd</sup> October 2020

Mr M Dyer To 23<sup>rd</sup> October 2020

Mrs E A Farr BSc

Mr B Ingram

Mr G A Jackson

Mr C Kidd

Ms C Lomas

Mr M W Lomas

Mr I Malcomson

Mr Charlie Mackenzie

Mr J W Sharman

Mr B K Sheard To 14<sup>th</sup> April 2020

Mrs S Robinson-Smith

Mr T Walker

#### **Independent examiner**

J R Watson & Co

Chartered Accountants

Chancery House

52 Sheep Street

Northampton

NN1 2LZ

# **NORTHAMPTON DISTRICT SCOUT COUNCIL**

## **REPORT OF THE TRUSTEES**

***FOR THE YEAR ENDED 31 MARCH 2021***

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The Trustees (District Executive) present their formal annual report and financial statements for Northampton District Scout Council for the year ending 31 March 2021.

### **Governing document**

The Northampton District Scout Council is a charitable trust formed by a Royal Charter which gives authority to the Bye Laws and the Policy Organisation and Rules of the Scout Association. Trustees are appointed and trained in accordance with the Policy Organisation and Rules of the Scout Association and Trustees who acted during the year are listed in this document.

### **Objectives of the Charity**

The District actively engaged with, and supported, young people living in the Northampton Scout District in their personal development empowering them to make a positive contribution to society.

This is achieved by young people, in partnership with adults, working together based on the values of Scouting and enjoying what they are doing and having fun, taking part in indoor and outdoor activities, learning by doing, sharing in spiritual reflection, making choices, undertaking new and challenging activities and making and living their Scout Promise.

### **Public Benefit Statement**

Scouting complies with two key principles set by the Charity Commission with regard to public benefit in that it helps young people in their personal development, empowering them to make a positive contribution to society; and Scouting in Northampton District is open to young people aged 6-25 and adults.

Full membership is restricted to young people and adults who are willing to make the Scout Promise. The District has processes in place to support those who need help to pay subscriptions, buy uniform or take part in activities so that young people are not excluded from activities if they are unable to pay. The benefits of Scouting are further demonstrated throughout this report.

The Trustees believe that they have met the Charity Commission's public benefit criteria for both the advancement of education and the advancement of citizenship or community development.

### **Review of Developments, Activities and Achievements During The Year**

The Northampton Scout District continue to provide support to groups and districts units despite the restrictions and pressures the Covid 19 pandemic caused. On behalf of the Trustees I would like to thank our DC Craig Kidd and all the District and Group leaders for their efforts in providing online (Zoom) meetings and activities during this very difficult time.

Our special thanks go to our Treasurer Caroline Lomas who ensured that we were kept aware of our financial position throughout the year and also to our Secretary Tracey Bates who provided us with up to date minutes despite the increase to monthly executive meetings which allowed us to monitor our finances and kept us aware of the current situation within the District.

The Scout Association lockdown policy meant that our assets were forced to close for most of the year and therefore our income has been almost totally restricted, but our thanks must go to our Scout Shop manager Chris Robinson Smith who managed to keep trading and providing an income by telephone and online sales. Thanks also go to the Asset Managers at Overtone and Fernie Fields who made sure that security and essential maintenance took place.

In conclusion I would like to thank all of the members of the District Executive who despite the increase in the number of meetings have provided ongoing support and advice to enable Northampton District to continue to successfully operate.

# NORTHAMPTON DISTRICT SCOUT COUNCIL

## REPORT OF THE TRUSTEES

*FOR THE YEAR ENDED 31 MARCH 2021*

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### **Financial review**

The Trustees have continued to manage the District funds prudently, as is demonstrated in the financial section. There has been a continued “managed” reduction in the balances as the Executive have approved spending to improve the District facilities and assets.

The Covid pandemic potentially presented the District with some significant financial challenges which through prudent governance and support via covid relief grants were mitigated

### **Statement of the Trustees Responsibilities**

Legislation requires that the Trustees prepare financial statements for each financial year which give a true and fair view of the operation of the charity. In preparing these financial statements the Trustees are required to:

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- State where the policies adopted are in accordance with the charity legislation and with applicable standards, subject to any material departures disclosed and explained in these financial statements
- Prepare financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue to operate

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time, the financial position of the charity and to enable them to ensure that the financial statements comply with the Appropriate Charity legislation. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of Fraud or other irregularities.

### **Policy on Reserves**

The charity has a published internal policy on reserves which is monitored, and the present reserves comply with this policy.

### **Risk management**

The Trustees have assessed the major risks to which the charity is exposed and are satisfied that there are control measures in place to mitigate these risks.

### **Training of Trustees**

Trustees are supported on their appointment and during their term of office in accordance with the Scout Associations Policy Organisation and Rules.

### **Independent examiners**

A resolution in accordance with Charity legislation to appoint Mrs S E Leathem ACA CTA of J R Watson & Co to examine the District Accounts will be put to the Northampton District Scout Council at its Annual General Meeting.

Signed on behalf of the Board of Trustees

.....  
Bunny(Bernard) Ingram , Chair Northampton District Council Date

# NORTHAMPTON DISTRICT SCOUT COUNCIL

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF NORTHAMPTON DISTRICT SCOUT COUNCIL

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I report on the accounts for the year ended 31 March 2021 set out on pages five to fourteen.

#### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

#### **Basis of the independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently, no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

#### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
  - to keep accounting records in accordance with Section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act.

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mrs S E Leathem FCA CTA  
J R Watson & Co  
Chartered Accountants  
Chancery House  
52 Sheep Street  
Northampton  
NN1 2LZ

2021

# NORTHAMPTON DISTRICT SCOUT COUNCIL

## STATEMENT OF FINANCIAL ACTIVITIES

AS AT 31 MARCH 2021

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		Unrestricted Funds	Restricted Funds	2021 Total Funds	2020 Total Funds
	Notes	£	£	£	£
<b>Income and endowments from:</b>					
Donations and legacies		63,586	-	63,586	93,341
Charitable activities	2	42,541	-	42,541	110,757
Other trading activities		4,684	-	4,684	45,770
Investments	3	-	-	-	68
Grant		43,953	-	43,953	-
		<u>154,764</u>	<u>-</u>	<u>154,764</u>	<u>249,936</u>
<b>Total income and endowments</b>					
<b>Expenditure on:</b>					
Raising funds		55,361	-	55,361	76,407
Charitable activities		79,347	-	79,347	149,034
		<u>134,708</u>	<u>-</u>	<u>134,708</u>	<u>225,441</u>
<b>Total expenditure</b>					
<b>Net movement in funds</b>		20,056	-	20,056	24,495
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>829,359</u>	<u>1,049</u>	<u>830,408</u>	<u>805,913</u>
<b>Total funds carried forward</b>		<u><u>849,415</u></u>	<u><u>1,049</u></u>	<u><u>850,464</u></u>	<u><u>830,408</u></u>

### Continuing operations

All income and expenditure has arisen from continuing activities.

The notes on pages 8 to 14 form part of these financial statements

# NORTHAMPTON DISTRICT SCOUT COUNCIL

## BALANCE SHEET

AS AT 31 MARCH 2021

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		Unrestricted Funds	Restricted Funds	2021 Total Funds	2020 Total Funds
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	7	611,764	-	611,764	625,597
<b>Current assets</b>					
Stocks	8	22,567	-	22,567	21,074
Debtors	9	440	-	440	440
Cash at bank and in hand	10	215,807	1,049	216,856	187,746
		<u>238,814</u>	<u>1,049</u>	<u>239,863</u>	<u>209,258</u>
<b>Creditors</b>					
Amounts falling due within one year	11	(1,163)	-	(1,163)	(4,447)
<b>Net current assets</b>		<u>237,651</u>	<u>1,049</u>	<u>238,700</u>	<u>204,811</u>
<b>Total assets less current liabilities</b>		<u>849,415</u>	<u>1,049</u>	<u>850,464</u>	<u>830,408</u>
<b>Net assets</b>		<u>849,415</u>	<u>1,049</u>	<u>850,464</u>	<u>830,408</u>
<b>Funds</b>	12				
Unrestricted funds:					
General fund				561,656	518,056
Scout shop				33,009	43,467
Gang Show account				16,404	20,146
Scout Band				2,446	671
Overstone Activity Centre				222,045	222,872
Northampton Emergency Aid Team				11,281	17,676
Northampton District Explorers				1,777	2,678
Yr Hen Felin Cynwyd Activity & Mountain CentreB				797	3,793
<b>Total unrestricted funds</b>				<u>849,415</u>	<u>829,359</u>
Restricted funds:					
Northampton Gang Show Committee - Chris Baker Memorial Fund				1,049	1,049
<b>Total restricted funds</b>				<u>1,049</u>	<u>1,049</u>
<b>Total funds</b>				<u>850,464</u>	<u>830,408</u>

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**NORTHAMPTON DISTRICT SCOUT COUNCIL**

**BALANCE SHEET (CONTINUED)**

***AS AT 31 MARCH 2021***

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The financial statements were approved by the Board of Trustees on ..... and were signed on its behalf by

.....

Bunny (Bernard) Ingram  
Chair of the Trustees

The notes on pages 8 to 14 form part of these financial statements

# NORTHAMPTON DISTRICT SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS

*FOR THE YEAR ENDED 31 MARCH 2021*

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### 1 Accounting policies

#### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, 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 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

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 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" (effective 1 January 2015) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2015 which has since been withdrawn.

#### **Accounting convention**

The financial statements are prepared on a going concern basis under the historical cost convention.

#### **Incoming resources**

Incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Any incoming resources received in respect of bookings at the Activity Centres which occur after the year end are deferred until the following year. Legacies are recognised in the financial statements upon receipt.

#### **Resources expended**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

#### **Charitable activities**

All activities are planned in accordance with the charity's aim of promoting the development of young people.

#### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Overstone	-	at varying rates on cost
Equipment	-	25% on reducing balance
Motor vehicles	-	25% on reducing balance
Freehold property	-	2% on cost

# NORTHAMPTON DISTRICT SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS

*FOR THE YEAR ENDED 31 MARCH 2021*

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### 1 Accounting policies

#### Stocks

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

#### Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

#### Taxation

The charity is exempt from tax on its charitable activities.

#### Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

### 2 Income from charitable activities

Income from charitable activities include £3,667 income deferred from last year and excludes £3,363 deferred to next year.

### 3 Investment income

An analysis of the company's turnover is as follows:

	2021 £	2020 £
Deposit account interest	-	68

### 4 Trustees' remuneration and benefits

No trustee received any remuneration during the period.

#### Trustees' expenses

Modest reimbursement of mileage, telephone and postage was made to the trustees.

### 5 Amounts payable to independent examiner

£1,060 has been included in the accounts in respect of amounts payable to J R Watson & Co.

# NORTHAMPTON DISTRICT SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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### 6 Comparatives for the statement of financial activities

	Unrestricted funds £	Restricted funds £	Total funds £
<b>Income and endowments from</b>			
Donations and legacies	93,341	-	93,341
Charitable activities	110,757	-	110,757
Other trading activities	45,770	-	45,770
Investments	68	-	68
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Total</b>	<u>249,936</u>	<u>-</u>	<u>249,936</u>
<b>Expenditure on</b>			
Raising funds	76,407	-	76,407
Charitable activities	149,034	-	149,034
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Total</b>	<u>225,441</u>	<u>-</u>	<u>225,441</u>
<b>Net income</b>	24,495	-	24,495
<b>Reconciliation of funds</b>			
Total funds brought forward	804,866	1,049	805,913
Transfer Eric Knight Fund to Overstone Activity Centre	-	-	-
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Total funds carried forward</b>	<u>829,361</u>	<u>1,049</u>	<u>830,408</u>

# NORTHAMPTON DISTRICT SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 7 Tangible fixed assets

	Freehold property £	Property improvements £	Overstone £	Equipment £	Motor vehicles £	Total £
<b>Cost</b>						
At 1 April 2020	536,490	15,876	72,482	53,844	58,626	737,318
Additions	-	-	-	-	-	-
At 31 March 2021	<u>536,490</u>	<u>15,876</u>	<u>72,482</u>	<u>53,844</u>	<u>58,626</u>	<u>737,318</u>
<b>Depreciation</b>						
At 1 April 2020	8,675	7,156	12,755	31,394	51,741	111,721
Charge for the year	2,168	872	2,568	5,616	2,609	13,833
At 31 March 2021	<u>10,843</u>	<u>8,028</u>	<u>15,323</u>	<u>37,010</u>	<u>54,350</u>	<u>125,554</u>
<b>Net book value</b>						
At 31 March 2021	<u>525,646</u>	<u>7,848</u>	<u>57,159</u>	<u>16,834</u>	<u>4,277</u>	<u>611,764</u>
At 31 March 2019	<u>527,815</u>	<u>8,720</u>	<u>59,727</u>	<u>22,450</u>	<u>6,885</u>	<u>625,597</u>

### 8 Stocks

	2021 £	2020 £
Stocks - General	<u>22,567</u>	<u>21,074</u>

### 9 Debtors

	2021 £	2020 £
Prepayments	-	-
Other debtors	<u>440</u>	<u>440</u>
	<u>440</u>	<u>440</u>

# NORTHAMPTON DISTRICT SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2021*

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**10 Cash at bank and in hand**

	<b>2021</b>	<b>2020</b>
	<b>Total Funds</b>	<b>Total Funds</b>
	<b>£</b>	<b>£</b>
Cash in hand	195	230
Scout Council Bank Account	25,556	45,595
Scout Shop Bank Account	13,036	24,815
Gang Show Commit. Bank Account	8,281	11,039
Scout Band Bank Account	3,000	1,211
Overstone Bank Account	24,742	18,938
Emergency Aid Bank Account	4,007	7,807
Explorers Bank Account	5,793	6,682
Scout Council Deposit Account	66,832	6,071
Nationwide Account – Property maintenance	56,698	56,642
NatWest Bank Account	8,716	8,716
	<u>216,856</u>	<u>187,746</u>

**11 Creditors: Amounts falling due within one year:**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Other creditors	<u>1,163</u>	<u>4,447</u>

# NORTHAMPTON DISTRICT SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 12 Movement in funds

	At 1 April 2020	Net Movement in Funds	Transfers Between Funds	At 31 March 2021
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	518,056	43,601	-	561,657
Scout shop	43,467	(10,458)	-	33,009
Gang show account	20,146	(3,742)	-	16,404
Scout Band	671	1,775	-	2,446
Overstone Activity Centre	222,872	(827)	-	222,045
Northampton Emergency Aid Team	17,676	(6,395)	-	11,281
Northampton District Explorers	2,678	(901)	-	1,777
Yr Hen Felin Cynwyd Activity & Mountain Centre	3,793	(2,996)	-	797
<b>Total unrestricted funds</b>	<u>829,359</u>	<u>20,056</u>	<u>-</u>	<u>849,415</u>
<b>Restricted funds</b>				
Northampton Gang Show Committee – Chris Baker Memorial Fund	1,049	-	-	1,049
<b>Total restricted funds</b>	<u>1,049</u>	<u>-</u>	<u>-</u>	<u>1,049</u>
	<u>830,408</u>	<u>20,057</u>	<u>-</u>	<u>850,465</u>

Net movement in funds, included in the above  
are as follows:-

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	85,098	41,497	43,601
Scout shop	21,623	32,081	(10,458)
Gang show account	51	3,792	(3,741)
Scout Band	-	(1,773)	1,773
Overstone Activity Centre	40,321	41,148	(827)
Northampton Emergency Aid Team	500	6,895	(6,395)
Northampton District Explorers	4,021	4,922	(901)
Yr Hen Felin Cynwyd Activity & Mountain Centre	3,150	6,146	(2,996)
<b>Total unrestricted funds</b>	<u>154,764</u>	<u>134,708</u>	<u>20,056</u>

# NORTHAMPTON DISTRICT SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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### 12 Movement in funds (continued)

	Incoming resources £	Resources expended £	Movement in funds £
<b>Restricted funds</b>	-	-	-
Northampton Gang Show Committee - Chris Baker Memorial Fund	-	-	-
	<hr/>	<hr/>	<hr/>
<b>Total restricted funds</b>	-	-	-
	<hr/>	<hr/>	<hr/>
<b>Total funds</b>	165,158	145,101	20,057
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

#### Unrestricted funds

Unrestricted funds are available for the trustees to expend at their discretion in the furtherance of the charity's objectives. The trustees may at time to time designate a part of these funds for a specific purpose but the use of these funds is not legally restricted and the trustees may at their discretion use these funds for other general purposes within the charity objectives and may revise the level of funds to be shown as designated.

	2021 £	2020 £
The following unrestricted designated funds have been established:		
General Fund	849,416	829,359
	<hr/>	<hr/>
	849,416	829,359
	<hr/> <hr/>	<hr/> <hr/>

### 13 Contingent liabilities

There were no contingent liabilities as at 31 March 2021 or 31 March 2020.

### 14 Capital commitments

There were no capital commitments as at 31 March 2021 or 31 March 2020.

### 15 Related parties

There have been no related party transactions during the year.