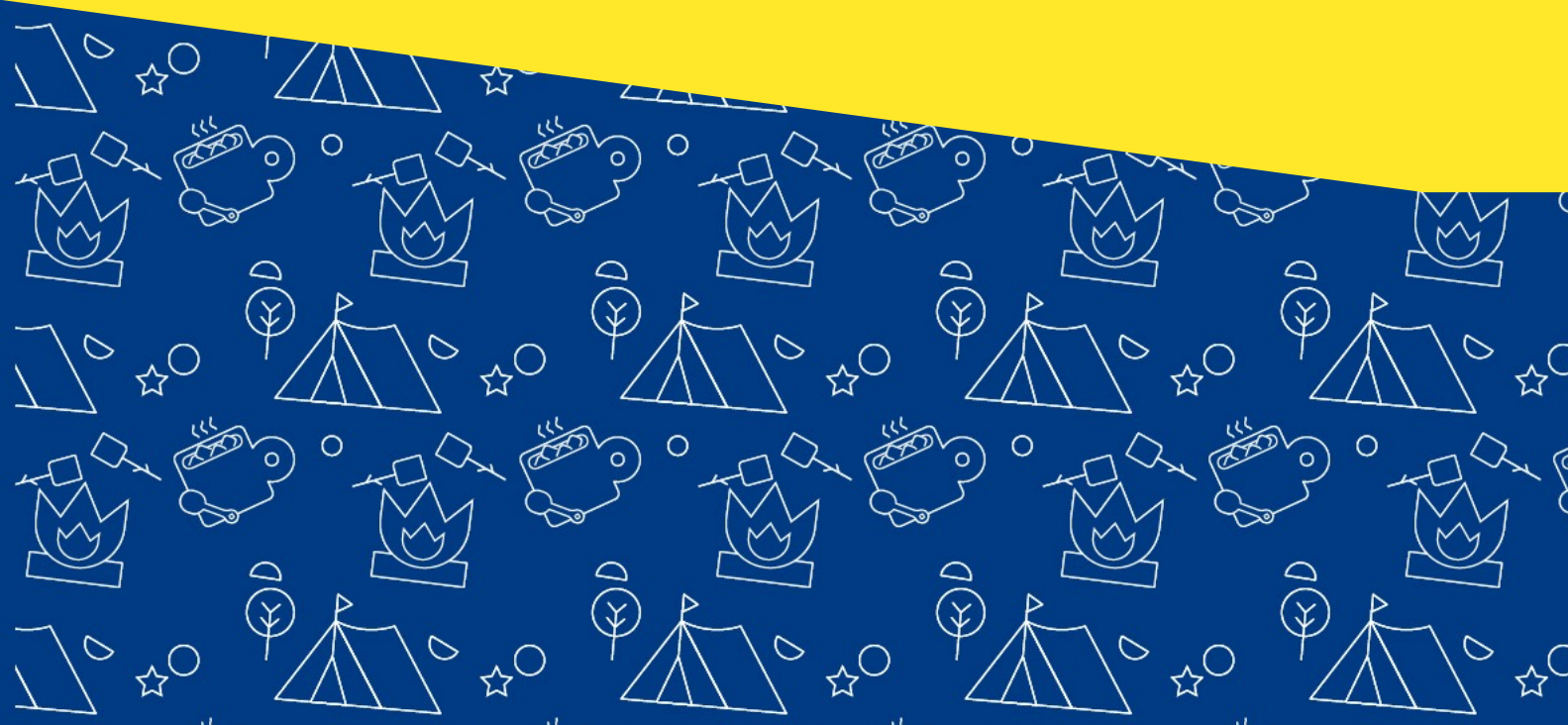


Annual Report

20 21



Scouts
Elstree and District



Welcome

As an organisation, we have experienced one of the most challenging times in our history. As we now hopefully are seeing a brighter future in Green status, we look forward to getting back to our normal full operation.

Despite low income due to reduced numbers of young people across the district, we have still been able to support quality programmes and have restarted district events now we are in Green status.

Even in these troubling times, there have been positives – glimpses of light in the darkness. Huge numbers of members took to Zoom, offering Scouts to young people throughout the pandemic and bringing much-needed joy to thousands of evenings. Nationally, as an organisation, we provided free activities to 500,000+ families in lockdown, held the UK's biggest ever digital summer camp (attended by young people from 44 different countries), ran multiple national campaigns that galvanised the movement.

However, it's clear we have more work to do. Because the kind of outcomes we can provide for young people have never been needed more. Scouts has a pivotal role in rebuilding society, and we're acting quickly to reverse our decreasing numbers. We owe it to young people. With this, our new district strategy will fuel growth across the district. We will continue to work to deliver Skills for Life to more young people than ever before. Within the next 2 years, we hope to open at least 2 new scout groups, in the areas that need it most and aim to begin to launch Squirrel Dreys in a phased manner.

All Young People are amazing, and it's our job to help them realise this. I want to thank each and every volunteer, whether they be a leader, executive member or occasional helper for all their hard work in supporting our young people and the movement. The work you do is truly awesome, and helps build a generation of skilled and talented Young People.

Finally, I want to take a moment to acknowledge what we've all been through. My thoughts are with those who've lost friends, family members and loved ones. It's important that we take time to reflect on our collective loss, celebrate the lives of those who are no longer here, support everyone bereaved and together, look towards better times ahead.



Moley Brown
District Chair

DC Report

Even while most of our members have been unable to meet face-to-face over the past year, we've continued to keep safety and safeguarding our number one priority. It's at the heart of everything we do, and it's the responsibility of every Scouts member, volunteer and colleague.

Our Safety Policy and Yellow Card Code of Practice for adults in Scouts clearly outline the commitment to safety and safeguarding expected from all of those in our organisation, making sure they play their part in keeping everyone safe. These are reviewed annually and kept up-to-date with wider sector best practice.

We ensure that all of our adults are aware of their responsibilities within their role through our award winning training scheme. We have made some amazing progress with training and compliance this year, and I would like to thank every adult volunteer who has completed training, and those who support adults training journey. In particular, I would like to thank our Local Training Manager, Simon Pyzer, for his amazing work towards ensuring that all of our adult volunteers hold up to date training.

As an organisation, we continue to ensure all of our activities offer excitement, but not danger and adventure, but not hazard. Alongside this ethos, another important change we've made is to our risk assessment guidance, moving towards mandatory recording of completed risk assessments and updating the information we provide to volunteers to make sure it's clear and easily understood. This has been a vital piece of work during the pandemic.

As we move forward, and away from the pandemic and associated lockdowns, we have worked hard to review all of our strategies. We'll be taking our learnings from the pandemic and applying them into our day to day operation, to allow us to improve our offering to adults and young people alike. Our new strategy will run more digitally, increasing access to leaders and will also make more information available to our management team, to help guide data driven decisions in everything we do.

I'd like to conclude with another thank you. A thank you to every single adult volunteer for everything they do, it is evident how much you all value our young people, and your passion for the benefits of scouting. Without you, we wouldn't be able to do this.



James Pugh
District
Commissioner

Programme

I would like to start by thanking everyone for making me feel so welcome in my new role, and bearing with me as I get to know everyone and get to grips with what it involves.

Post Covid there are enormous and ongoing challenges for the District. I see my role as key in continuing to support the leaders who have given so much to keep Scouting going under such incredibly difficult circumstances; and ensuring that we continue to give opportunities to as many young people as possible.

I would like to see Elstree & District bounce back from Covid even stronger with a focus on providing exciting, dynamic programming ideas and events that will challenge, excite and provide skills for life for our young people.

Now that all groups are face-to-face and we have moved to Green, we can now let our imagination run wild and step out of our comfort zones a bit more.

With membership having understandably taken a hit, we have to be creative and dare to change up some of our traditional programming and events in order to tempt back former members and stay relevant to today's youth.

Adult Support

Volunteers are the heart of the Scouts and we want you to get every bit as much out of it as you put in.

We know that Scouting is not only about young people, but also about the development of our volunteers. To support Scout volunteers, you are required to complete a training programme made up of mandatory, role specific and ongoing learning.

The training programme builds on your existing skills and knowledge and some elements count towards externally-recognised awards.

We want to ensure all adults can access training in an easy way for them, so have worked alongside the digital strategy to ensure

One of the great things to come out of the pandemic for Scouting was the online community that sprung up and supported each other by sharing incredible ideas for those long nights of Zoom Meetings.

Collaboration with fellow Scouters from all over the world has shown just how much is possible. Through workshopping and sharing ideas between groups I hope to ensure we are proving excellent quality programming to as many young people as possible. This can be quite daunting for leaders who already feel overworked and under more pressure than ever before, but if we can get our enthusiasm back then hopefully, we will also be having as much fun as the young people. I know that the increased administrative workload can be really hard on leaders, and as a District we are hoping to streamline and alleviate some of this burden by bringing all communication via the same official email and centralising bookings and payments via the District Website .

I look forward to supporting everyone in the District move forward and enjoy their Scouting to the full.



Caron Curnow
Deputy District
Commissioner-
Programme

that adult support is supported digitally. We've made it easier than ever to book in with the AAC, get training help and undertake reviews via our new website and bookings platform.

We also want to recognise all of our volunteers, so have made the awards nominations process simpler than ever before, simply complete the form on our website, and we'll do the rest.

I'd like to thank you all for your outstanding work towards completing training. We couldn't do this without you!



David Smith
Deputy District
Commissioner-
Adult Support



2020-2021 Trustees

DISTRICT COMMISSIONER	James Pugh
DISTRICT CHAIR	Moley Brown
DISTRICT TREASURER	Robert Harris
DISTRICT SECRETARY	Julie Brennan
DISTRICT YOUTH COMMISSIONER	Gemma Norman
DISTRICT DEPUTY COMMISSIONER	David Smith
ELECTED MEMBERS	Fatma Mussa
NOMINATED MEMBERS	David Cox Dawn Davey



Proposed 2021-2022 Trustees

DISTRICT COMMISSIONER	James Pugh
DISTRICT CHAIR	Moley Brown
DISTRICT TREASURER	Robert Harris
DISTRICT SECRETARY	Julie Brennan
DISTRICT YOUTH COMMISSIONER	Vacant
DISTRICT DEPUTY COMMISSIONER	David Smith Caron Curnow
ELECTED MEMBERS	Vacant
NOMINATED MEMBERS	David Cox Dawn Davey



Principle Advisors

INDEPENDENT EXAMINER	Anthony Gold FCA
PRINCIPLE BANKERS	Barclays Bank Plc- St Albans Leicestershire, LE87 2BB Leicester England
INVESTMENT BANKERS	NS&I Sunderland SR43 2SB



Charitable Status

The Elstree and District Scout Council is an unincorporated association and a registered charity (registered charity number 1189643) under the umbrella of The Scout Association Royal Charter. It operates in accordance with the provisions of the Charities Act 2011 and The Scout Association's regulations laid down in Policy, Organisation and Rules (POR), which are subject to change from time to time and include an operational constitution for Scout Counties. The Council also operates under the names of Elstree District Scouts, Elstree Scouts and Elstree District Scout Council.

Purpose and Method


The purpose of the Charity is the promotion and development of Scouting in Elstree and District (which includes, but is not limited to: Aldenham, Borehamwood, Elstree, Radlett, Shenley and Letchmore Heath), and actively engaging and supporting young people in their personal development empowering them to make a positive contribution to society, in partnership with adults, young people take part in fun indoor and outdoor activities. They learn by doing, share in spiritual reflection, take responsibility and make choices, undertake new and challenging activities and live their Scout Promise.

The Trustees have a duty to report on the Council's public benefit in their Annual Report. The Trustees have assessed our aims, activities and charitable objectives, which are to contribute to the development of young people in achieving their full physical, intellectual, social and spiritual potentials as individuals, as responsible citizens, and as members of their local, national and international communities.

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

The charity has complied with the two key principles set by the Commission with regard to public benefit. The way in which Scouting is carried out helps young people in their personal development, empowering them to make a positive contribution to society, this benefit is directly linked to the Purpose of Scouting. Elstree and District Scouts is part of a national Movement open to young people aged 6 —25 and adults willing to make the Scout Promise.

The benefits of scouting are not constrained by a member's ability to pay. Local and national arrangements exist to waive subscriptions and other costs, and for the provision of uniforms and the cost of activities so that young people are not excluded from activities if they are unable to pay.



The Charity is governed by the District Executive Committee, who are the trustees, which meets twelve times a year.

The District Executive Committee consists of: Ex-officio members who have a role on the Committee due to their role in Scouting. These include:

- District Chairman;
- District Commissioner;
- District Secretary;
- District Treasurer;
- District Scout Network Leader;
- District Explorer Scout Commissioner.

Elected members stand for election at the Annual General Meeting and are elected by the District Scout Council to take on the role; a resolution is to be passed that there will be two Elected Members.

Nominated members are nominated by the District Commissioner in partnership with the District Chair and approved at the Annual General Meeting; there must be no more nominated members than elected members.

Co-opted members are chosen to take on a role by the District Executive Committee due to specific skills or knowledge useful to the committee; there must be no more co-opted members than elected members. POR rule 4.25 covers the membership of the District Executive Committee in detail.

The membership is set up this way to ensure that the interests of the District Council and the District Commissioner are represented, and balanced. It also serves to broaden the membership of the Executive – possibly to bring in people from other parts of the local community.

Members of Executive Committee are required by the Scout Association to undertake appropriate training, which is available online.

The County Commissioner and County Chair have the right of attendance at the District Executive Committee as do the District Commissioner and District Chair on the executive committee meetings of groups within the District.

Some matters including the advising on appointment of adults and the administration of awards are delegated to Sub-Committees which in turn report to and make recommendations for consideration by the Executive Committee.

The Executive Committee is supported by specialists with expertise in specific areas including young people and adult training at both District and Group levels and to ensure required standards are met in respect of safety and safeguarding of both young people and adults, health and safety and inclusion.

The Executive Committee exists to support the District Commissioner in meeting the responsibilities of their appointment.

Members of the Executive Committee must act collectively as charity trustees of the Scout District, and in the best interests of its members to:

- Comply with the Policy, Organisation and Rules of The Scout Association.
- Protect and maintain any property and equipment owned by and/or used by the District.
- Manage the District finances.
- Provide insurance for people, property and equipment.
- Provide sufficient resources for Scouting to operate. This includes, but is not limited to, supporting recruitment, other adult support, and fundraising activities.
- Promote and support the development of Scouting in the local area.
- Manage and implement the Safety Policy locally
- Ensure that a positive image of Scouting exists in the local community.
- Appoint and manage the operation of any sub- Committees, including appointing Chairmen to lead the sub-Committees
- Ensure that Young People are meaningfully involved in decision making at all levels within the District
- The opening, closure and amalgamation of Groups, Explorer Scout Units, Scout Network and Scout Active Support Units as necessary.
- Appoint and manage the operation of an Appointments Advisory Committee, including appointing an Appointments Advisory Committee chairman to lead it.
- Supervising the administration of groups, particularly in relation to finance and the trusteeship of property.

The Executive Committee must also:

- Appoint Administrators, Advisers, and Co-opted members of the Executive Committee.
- Approve the Annual Report and Annual Accounts after their examination by an appropriate auditor, independent examiner or scrutineer.
- Present the Annual Report and Annual Accounts to the Scout Council at the Annual General Meeting; file a copy with the County Executive Committee; and if a registered charity, to submit them to the appropriate charity regulator. (See Rule 13.3)
- Maintain confidentiality with regard to appropriate Executive Committee business. Where staff are employed, act as a responsible employer in accordance with Scouting's values and relevant legislation. Ensure line management responsibilities for employed staff are clearly established and communicated.

Collectively and individually they must:

- Use reasonable care and skill in their work as trustees.
- Use their personal skills and experience in their work as trustees.
- Obtain external professional, specialist advice when needed.
- Act honestly and reasonably in the interests of the charity at all times.
- Use charitable funds only in the furtherance of the charity's objectives.
- Safeguard the charity's finances ensuring that the charity is and will remain solvent and avoid undue risks.
- Ensure that the charity complies with charity law and the requirements of the appropriate charity regulator.
- Ensure that the charity follows the rules set out in its governing document (Policy, Organisation and Rules).
- Act with integrity and avoid any personal conflicts of interest or misuse of charity funds or assets.

The trustees are responsible for preparing the Trustees' 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 and Wales/Scotland requires the trustees to prepare Financial Statements for each financial year which give a true and fair view of the state of affairs of the charity of the incoming resources and application of resources of the charity for that period. In preparing the financial statements, the trustees are required to:

- 1) select suitable accounting policies and apply them consistently;
- 2) observe the methods and principles in the Charities SORP 2015 (RS102);
- 3) make judgements and estimates that are reasonable and prudent;
- 4) follow applicable accounting standards, subject to any material departures disclosed and explained in the financial statements;
- 5) prepare the financial statements on a going concern basis, unless it is inappropriate to presume that the charity will continue ifor taking reasonable steps for the prevention and detection of fraud and other irregularities.



Key Policies

Safeguarding Policy

It is the policy of The Scout Association to safeguard the welfare of all members by protecting them from physical, sexual and emotional harm. As a district we are fully committed to complying with this policy in all respects and it is the responsibility of all our members to ensure that this is done.

In compliance with DBS (Disclosure and Barring Service) requirements checks are completed on all adults who may be expected to be involved in “designated activities” with young people through Scouting. This process minimises risks of contact with inappropriate persons and safeguards the reputation of the Charity, The Scout Association and its members.

Health and Safety Policy

It is the trustees' policy to provide scouting in a safe manner and in a safe environment without risk to health, as far as is reasonably practicable, and to ensure that the District complies with all the requirements of The Scout Association safety policy as laid out in Policy, Organisation and Rules (POR).

A comprehensive set of policies and rules is provided by The Scout Association applicable to the national movement, which are rigorously enforced and routinely monitored by the Executive Committee and through regular reporting to the trustees. Comprehensive insurance policies exist to ensure that all reasonable risks are covered.

Data Protection

The Charity have updated their Privacy and Data Protection Policies for both Scouting Operations and The trustees adopted The Scout Association Data Protection and Privacy Policies with slight amendments specific to Elstree and District.

Risk Assessment

The Trustees of the Charity work to identify, monitor, review and manage the major operational and business risks that it faces on an ongoing basis. It is recognised that the nature of its work requires active acceptance and management of some risks in undertaking activities in order to achieve the Association's objectives.

A comprehensive set of policies and rules is provided by The Scout Association applicable to the national movement, which are rigorously enforced and routinely monitored by the Executive Committee and through regular reporting to the trustees. Comprehensive insurance policies exist to ensure that all reasonable risks are covered.

Data Protection

The Charity have updated their Privacy and Data Protection Policies for both Scouting Operations and The trustees adopted The Scout Association Data Protection and Privacy Policies with slight amendments specific to Elstree and District.

Complaints

It is the policy of The Scout Association to have a fair and open process for dealing with concerns and complaints raised by members and non-members that directly affect them or their children in Scouting.

Conflicts of Interest

Trustees are expected to act with integrity and avoid any personal conflicts of interest or misuse of charity funds or assets. Should a situation arise where there may be a conflict of interest, the District Chair should be made aware of these. The District Chair can then take appropriate action to decide if this conflict can be managed.

Trustees are permitted to hold trusteeships and roles at other levels within the organisation; however, this must be clearly communicated to the District Chair so they are aware, which will then be considered if and/or where necessary.

Investments Policy

Funds not immediately required must be transferred into a suitable investment account held in the name of the District. District funds must be invested as specified by the Trustee Act 2000. District funds may be invested in one of the special schemes run by Headquarters.

Volunteer Statement

The Charity is completely dependent on volunteers, most volunteers hold defined roles within scouting as leaders or supporters, some of whom may hold more than one role. In addition, there are many other volunteers whose services are enjoyed by the District and its Groups. Many volunteers give two or more nights a week plus many weekends. The majority of volunteers including members of Executive Committees are required to undergo compulsory formal training appropriate to their roles.

As always, we would like to thank every volunteer for their contribution, directly, or indirectly to the delivery of Scouting to the young people of Elstree and District. The commitment of our adult teams at a District and Group level is immense and, we know that our young people benefit immeasurably from this generosity.



Structure & Management of the District

District Commissioner

James Pugh

James manages and supports the Scout District to ensure it runs effectively and that Scouting within the District develops in accordance with the rules and policies of The Scout Association so that the District provides good quality Scouting for young people and proactively supports and manages adults in the District.

Deputy District Commissioner - Programme

Caron Curnow

Caron helps to oversee the District programme strategy, ensuring that we are not only delivering high quality events, but also supporting high quality programmes within our groups.

Deputy District Commissioner - Adult Support

David Smith

David oversees all adult support within the District, including Training, Awards and the Appointments Advisory Committee. He supports the district in ensuring it is compliant and leads the adult support strategy.

District Chair

Moley Brown

Moley leads the Executive Committee, ensuring that it fulfils its responsibilities within the District. She works closely with the DC to achieve the purpose of The Scout Association through the development of local Scouting, in accordance with the Policy, Organisation and Rules of The Scout Association.

District Secretary

Julie Brennan

Julie supports the Executive Committee to ensure the smooth functioning and sound administration of the District in accordance with the Policy, Organisation and Rules of The Scout Association.

District Treasurer

Robert Harris

Robert provides sound financial administration, support and information to the Executive Committee and District in accordance with the Policy, Organisation and Rules of The Scout Association.

Local Training Manager

Simon Pyzer

Simon supports the county training team, and assists with training compliance in accordance with the Policy, Organisation and Rules of The Scout Association, making appropriate recommendations to the senior leadership team.

Appointments Secretary

Ann Hale

Ann works in partnership with the District Appointments Chair to ensure effective operation of the District Appointments Advisory Committee within the District, as well as makes recommendations based on compliance, in accordance with the Purpose, Principles and Policies of the Scout Association.

AAC Chair

Helen Hawthorne

Helen oversees the Appointments Advisory Committee, helping to oversee the appointment of adults within the district, ensuring our adults are the right people in the right roles, and keeping our young people safe.

ELSTREE & DISTRICT SCOUT COUNCIL

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021

**Financial
Report**

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 Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1189643

Principal address
c/o The Scout Association
Gilwell Park
London
E4 7QW

Trustees
R S Harris FCCA
J J Pugh

Independent examiner
Nagler Simmons
Chartered Accountants
5 Beaumont Gate
Shenley Hill
Radlett
WD7 7AR

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Approved by order of the board of trustees on and signed on its behalf by:

.....
Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ELSTREE & DISTRICT SCOUT COUNCIL

I report on the accounts for the year ended 31 March 2021, which are set out on pages three to nine.

Responsibilities and basis of report

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

I have examined your charity's accounts as required under section 145 of the Charities Act 2011 ('the Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. that accounting records were not kept as required by section 130 of the Act; or
2. that the accounts do not accord with those records; or
3. that the accounts do not comply with the accounting requirements of the Act; or
4. that there is further information needed for a proper understanding of the accounts.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission I have found no matters that require drawing to your attention.

Anthony Gold FCA
Nagler Simmons
Chartered Accountants
5 Beaumont Gate
Shenley Hill
Radlett
WD7 7AR

Date:

ELSTREE & DISTRICT SCOUT COUNCIL

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021**

		Unrestricted funds	Restricted funds	31.3.21 Total funds	31.3.20 Total funds
	Notes	£	£	£	as restated £
INCOMING RESOURCES					
Incoming resources from generated funds					
Activities for generating funds	2	-	-	-	278
Investment income	3	484	-	484	754
Incoming resources from charitable activities					
Capitation fees receivable		10,889	-	10,889	15,551
Jamboree income		-	-	-	1,552
Other income receivable		-	-	-	206
Explorers' income		1,636	-	1,636	4,184
Cubs income		-	-	-	77
Total incoming resources		13,009	-	13,009	22,602
RESOURCES EXPENDED					
Costs of generating funds					
Costs of generating voluntary income		1,775	-	1,775	4,211
Charitable activities					
Capitation payable to Hertfordshire County		-	-	-	14,048
General activities		10,400	-	10,400	1,926
Gradbach payable		-	-	-	241
Jamboree expenses		-	-	-	921
Total resources expended		12,175	-	12,175	21,347
NET INCOMING RESOURCES BEFORE TRANSFERS					
		834	-	834	1,255
Gross transfers between funds	9	83,988	(83,988)	-	-
Net incoming/(outgoing) resources		84,822	(83,988)	834	1,255
RECONCILIATION OF FUNDS					
As previously reported		40,730	83,988	124,718	121,454
Prior year adjustment	5	(2,009)	-	(2,009)	-
As Restated		38,721	83,988	122,709	121,454
TOTAL FUNDS CARRIED FORWARD		123,543	-	123,543	122,709

ELSTREE & DISTRICT SCOUT COUNCIL

BALANCE SHEET
AT 31 MARCH 2021

		Unrestricted funds	Restricted funds	31.3.21 Total funds	31.3.20 Total funds
	Notes	£	£	£	as restated £
FIXED ASSETS					
Tangible assets	6	3,000	-	3,000	3,000
CURRENT ASSETS					
Stocks	7	500	-	500	500
Debtors	8	-	-	-	184
Cash at bank and in hand		<u>120,043</u>	-	<u>120,043</u>	<u>119,025</u>
		<u>120,543</u>	-	<u>120,543</u>	<u>119,709</u>
NET CURRENT ASSETS		<u>120,543</u>	-	<u>120,543</u>	<u>119,709</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>123,543</u>	-	<u>123,543</u>	<u>122,709</u>
NET ASSETS		<u>123,543</u>	-	<u>123,543</u>	<u>122,709</u>
FUNDS					
Unrestricted funds	9			123,543	38,721
Restricted funds				-	<u>83,988</u>
TOTAL FUNDS				<u>123,543</u>	<u>122,709</u>

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

.....
R S Harris FCCA-Trustee

.....
J J Pugh -Trustee

The notes form part of these financial statements

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

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All 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.

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.

Tangible fixed assets

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

Equipment and furniture - not provided

Stocks

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

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

2. ACTIVITIES FOR GENERATING FUNDS

	31.3.21	31.3.20 as restated
	£	£
Badge income	<u>-</u>	<u>278</u>

3. INVESTMENT INCOME

	31.3.21	31.3.20 as restated
	£	£
Deposit account interest	<u>484</u>	<u>754</u>

ELSTREE & DISTRICT SCOUT COUNCIL

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

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

5. PRIOR YEAR ADJUSTMENT

The previous year's accounts have been restated for the following errors, which were subsequently discovered:

Unreceived capitation income of £2,924 was included in the year ended 31 December 2016 as owed by a group. This was paid the following year, but was recognised in the accounts as income again in error. Last year's accounts originally incorrectly included this balance within debtors, as still owed.

The interest on the NS&I Investment account has been estimated for several years. This statement is now available, and the brought forward balance has been increased by £915 for interest not previously recognised.

The net difference in the opening reserves is a reduction of £2,009 compared to the amount originally reported.

6. TANGIBLE FIXED ASSETS

	Plant and machinery £	Equipment and furniture £	Totals £
COST			
At 1 April 2020 and 31 March 2021	<u>500</u>	<u>2,500</u>	<u>3,000</u>
NET BOOK VALUE			
At 31 March 2021	<u>500</u>	<u>2,500</u>	<u>3,000</u>
At 31 March 2020	<u>500</u>	<u>2,500</u>	<u>3,000</u>

7. STOCKS

	31.3.21	31.3.20 as restated
	£	£
Stock of badges	<u>500</u>	<u>500</u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20 as restated
	£	£
Other debtors	<u>-</u>	<u>184</u>

ELSTREE & DISTRICT SCOUT COUNCIL

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

9. MOVEMENT IN FUNDS

	At 1.4.20	Prior year adjustment	Net movement in funds	Transfers between funds	At 31.3.21
	£	£	£	£	£
Unrestricted funds					
General fund	36,113	(2,009)	731	-	34,835
Explorers fund	829	-	(139)	-	690
Jamboree fund	1,878	-	-	-	1,878
Cubs fund	1,910	-	-	-	1,910
Grant development fund	-	-	242	43,988	44,230
Loan development fund	-	-	-	40,000	40,000
	<u>40,730</u>	<u>(2,009)</u>	<u>834</u>	<u>83,988</u>	<u>123,543</u>
Restricted funds					
Loan development fund	40,000	-	-	(40,000)	-
Grant development fund	43,988	-	-	(43,988)	-
	<u>83,988</u>	<u>-</u>	<u>-</u>	<u>(83,988)</u>	<u>-</u>
TOTAL FUNDS	<u>124,718</u>	<u>(2,009)</u>	<u>834</u>	<u>-</u>	<u>123,543</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	11,131	(10,400)	731
Explorers fund	1,636	(1,775)	(139)
Grant development fund	242	-	242
	<u>13,009</u>	<u>(12,175)</u>	<u>834</u>
TOTAL FUNDS	<u>13,009</u>	<u>(12,175)</u>	<u>834</u>

ELSTREE & DISTRICT SCOUT COUNCIL

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

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted Funds			
General fund	34,397	(293)	34,104
Explorers fund	710	119	829
Jamboree fund	891	987	1,878
Cubs fund	<u>1,833</u>	<u>77</u>	<u>1,910</u>
	37,831	890	38,721
Restricted Funds			
Loan development fund	40,000	-	40,000
Grant development fund	<u>43,623</u>	<u>365</u>	<u>43,988</u>
	83,623	365	83,988
TOTAL FUNDS	<u>121,454</u>	<u>1,255</u>	<u>122,709</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	16,068	(16,361)	(293)
Explorers fund	4,184	(4,065)	119
Jamboree fund	1,908	(921)	987
Cubs fund	<u>77</u>	<u>-</u>	<u>77</u>
	22,237	(21,347)	890
Restricted funds			
Grant development fund	365	-	365
TOTAL FUNDS	<u>22,602</u>	<u>(21,347)</u>	<u>1,255</u>

ELSTREE & DISTRICT SCOUT COUNCIL

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

9. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19	Prior year adjustment	Net movement in funds	Transfers between funds	At 31.3.21
	£	£	£	£	£
Unrestricted funds					
General fund	34,397	(2,009)	438	-	32,826
Explorers fund	710	-	(20)	-	690
Jamboree fund	891	-	987	-	1,878
Cubs fund	1,833	-	77	-	1,910
Grant development fund	-	-	242	43,988	44,230
Loan development fund	-	-	-	40,000	40,000
Restricted funds					
Loan development fund	40,000	-	-	(40,000)	-
Grant development fund	43,623	-	365	(43,988)	-
	<u>83,623</u>	<u>-</u>	<u>365</u>	<u>(83,988)</u>	<u>-</u>
TOTAL FUNDS	<u>121,454</u>	<u>(2,009)</u>	<u>2,089</u>	<u>-</u>	<u>121,534</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	27,199	(26,761)	438
Explorers fund	5,820	(5,840)	(20)
Jamboree fund	1,908	(921)	987
Cubs fund	77	-	77
Grant development fund	242	-	242
	<u>35,246</u>	<u>(33,522)</u>	<u>1,724</u>
Restricted funds			
Grant development fund	365	-	365
TOTAL FUNDS	<u>35,611</u>	<u>(33,522)</u>	<u>2,089</u>

Transfers between funds

Since 1 April 2020 no restricted funds were held by the charity. All restricted funds held at that date were transferred to unrestricted designated funds.

ELSTREE & DISTRICT SCOUT COUNCIL

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

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted Funds			
General fund	34,397	(293)	34,104
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	22,237	(21,347)	890
Restricted funds			
Grant development fund	365	-	365
TOTAL FUNDS	<u>22,602</u>	<u>(21,347)</u>	<u>1,255</u>

ELSTREE & DISTRICT SCOUT COUNCIL

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

9. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19	Prior year adjustment	Net movement in funds	Transfers between funds	At 31.3.21
	£	£	£	£	£
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Grant development fund	-	-	242	43,988	44,230
Loan development fund	-	-	-	40,000	40,000
Restricted funds					
Loan development fund	40,000	-	-	(40,000)	-
Grant development fund	43,623	-	365	(43,988)	-
	<u>83,623</u>	<u>-</u>	<u>365</u>	<u>(83,988)</u>	<u>-</u>
TOTAL FUNDS	<u>121,454</u>	<u>(2,009)</u>	<u>2,089</u>	<u>-</u>	<u>121,534</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
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	<u>35,246</u>	<u>(33,522)</u>	<u>1,724</u>
Restricted funds			
Grant development fund	365	-	365
TOTAL FUNDS	<u>35,611</u>	<u>(33,522)</u>	<u>2,089</u>

Transfers between funds

Since 1 April 2020 no restricted funds were held by the charity. All restricted funds held at that date were transferred to unrestricted designated funds.

ELSTREE & DISTRICT SCOUT COUNCIL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021

	31.3.21	31.3.20
	£	as restated £
INCOMING RESOURCES		
Activities for generating funds		
Badge income	-	278
Investment income		
Deposit account interest	484	754
Incoming resources from charitable activities		
Capitation fees receivable	10,889	15,551
Jamboree income	-	1,552
Explorers' income	1,636	4,184
Cubs income	-	77
Other income receivable	-	206
	<u>12,525</u>	<u>21,570</u>
Total incoming resources	13,009	22,602
RESOURCES EXPENDED		
Costs of generating voluntary income		
Badge costs	-	146
Explorers' expenses	1,775	4,065
	<u>1,775</u>	<u>4,211</u>
Charitable activities		
Well End container rental	-	110
Gradbach expenditure	190	241
Jamboree expenses	-	921
Subscriptions payable	9,666	14,028
Poppy appeal	-	42
	<u>9,856</u>	<u>15,342</u>
Support costs		
Management	-	20
Repairs and renewals	-	-
First aid equipment	101	-
Adult training	23	-
Banners and signage	-	666
Clothing	225	486
Computer and website	180	432
Sundries	15	-
Skip hire	-	190
	<u>544</u>	<u>1,794</u>
Total resources expended	12,175	21,347

This page does not form part of the statutory financial statements

ELSTREE & DISTRICT SCOUT COUNCIL

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021

	31.3.21	31.3.20
	£	as restated £
Net income	<u>834</u>	<u>1,255</u>



Scouts

Elstree and District

**You're...
the bee's knees,
top of the heap,
second to none.**

Thank you

**...to our amazing volunteers at
Elstree and District**