

**Itchen South District Scouts**  
**STATEMENT OF ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**  
**Registered Charity Number: 283765**

**CONTENTS**

Trustees' Report	3-6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes	10-14

## Trustees' Report for the year ended 31 December 2020

### Trustees

President	June Burton
Vice President	Joan Veal Charles Hockley

### Charity Trustees who manage the Charity

	Trustee Name	Office
1	Adrian Mori	Chairman
2	Mark Langdown	District Commissioner (resigned 31 December 2019)
3	Stuart Morgan-Barstow	District Commissioner (elected 1 January 2020)
4	Michelle Doncom	Secretary
5	Eric Gerrey	Treasurer
6	Stuart Morgan Barstow	Deputy District Commissioner (resigned 31 December 2019)
7	Neil O'Sullivan	Deputy District Commissioner
8	Susan Parker	District Explorer Scout Commissioner
9	Richard Rex	District Network Commissioner
10	Martin Dale	Nominated Member (resigned 1 June 2020)
11	Mark Langdown	Nominated Member (elected 22 July 2020)
12	Aileen Wood	Nominated Member
13	Jan Barfoot	Nominated Member (resigned 22 July 2020)
14	Jan Barfoot	Elected Member (elected 22 July 2020)
15	Gary Foote	Elected Member (elected 22 July 2020)

### Advisors

1	Steve Moore	Health and Safety
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The Trustees present their report and financial statements of the charity for the year ended 31<sup>st</sup> December 2020. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's trust deed, 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 published on 16<sup>th</sup> July 2016.

### Structure, Governance and Management

The District's governing documents are those of the Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and The Policy, Organisation and Rules of the Scout Association. The District is governed by a trust deed dated 15 December 1981 and is registered under the Charities Act 2011, registration number 283765. The trust is established under the rules, which are common to all Scouts.

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

The Executive Committee consists of three independent officers, Chair, Treasurer and Secretary together with Ex Officio District Leaders, Elected and Nominated members and meets every two months. This Executive Committee exists to support the District Commissioner in meeting the responsibilities of the appointment and is responsible for: the maintenance of District property; the raising of funds and the administration of finance; the insurance of persons, property and equipment; Public occasions; Assisting in the recruitment of leaders and other adult support; Appointing any sub committees that may be required; Appointing Administrators and Advisors other than those who are elected.

The elected members and nominated members stand for one year, and then are re-elected at the AGM. There is no time limit to which they are able to stand.

### **Risk and Internal Control**

The Executive Committee has identified the major risks to which they believe the District is exposed, these are regularly reviewed and systems have been established to mitigate risks. The main areas of concern are:

- Damage to buildings, property and equipment: The District would request the use of buildings, property and equipment from neighboring organisations such as the Local Authority and other Scout Districts. The District has sufficient buildings and contents insurance in place to mitigate permanent loss.
- Injury to leaders, helpers, supporters and members: The District through the membership fees contributes to the Scout Associations national accident insurance policy. Risk Assessments are undertaken before all activities.
- The District does hold a reserve to ensure the continuity of activities should there be a major reduction in income. The Committee could raise the value of subscriptions to increase the income to the District on an ongoing basis, either temporarily or permanently.
- Reduction or loss of leaders: The District is totally reliant upon volunteers to run and administer the activities of the District, and to market, administer and develop the campsite and activity centre. If there were a reduction in the number of leaders to an unacceptable level in a particular section or the District as a whole then there would have to be a contraction, consolidation or closure of a section. The worst-case scenario would be the complete closure of the District.
- Reduction or loss of members: The District provides activities for young people aged 6 to 18. If there were a reduction in membership in a particular section or the District as whole then there would have to be a contraction, consolidation or closure of a section. The worst-case scenario would be the complete closure of the District.

The District has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss; these include two signatories for all payments and comprehensive insurance policies to ensure that insurable risks are covered.

### **Objectives and Activities**

The purpose of Scouting: Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society. The method of achieving the aim of the Scout Association is by providing an enjoyable and attractive scheme of progressive training, based on the Scout Promise and Law and guided by adult leadership.

The main activities in relation to these objectives are the provision of camping and activity facilities at Cricket Activity Centre within Manor Farm Country Park and the provision of services to the various Scout Groups within the District. The District provides subsidised activities and training, gives grants to members for overseas expeditions and assists in cases of hardship. The District also has self-funding activities including Networks, Mountaineering Team (ISMT), Active Support Unit, Explorers Scouts, Canoe Centre and we now have the 2<sup>nd</sup> Cricket Scouts which will come under the governance of the District Executive.

### **Public Benefit Statement**

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

## **Achievements and Performance**

The District continued to assist Groups with funding for foreign trips to give young people experiences they would not normally gain within the context of Scouting. We are looking to provide assistance for the future expeditions to The Gambia. We are still trying to agree a new 30-year Lease with Hampshire County Council for the site at Cricket Camp, but it is looking like we will revert back to the renewing the old lease, due to a change in our circumstances.

## **Financial Review**

The principal sources of funds in the period were Scout membership subscriptions, activity centre and campsite income, building rent and activities fees. The principal expenditure in the year was membership subscriptions to the Scout Association, activity centre and campsite running costs, and general administration expenses. The total funds show net outgoing resources of £10,187 in the year. The unrestricted funds show net outgoing resources of £12,336 in the year compared to net incoming resources of £11,110 the previous year. The change to the total funds is due mainly to restrictions placed on scouting in respect of the Coronavirus Lockdown that was put in place on the 23 March 2020, and resulted in all face to face scouting activities being suspended. There was some relaxations of the lockdown introduced in late July 2020, but the country was put back into lockdown conditions in November 2020. The net result was that the campsite had no income nine months, but the campsite managed to get a grant from Eastleigh Borough Council, under the government's grant to small business. Income was received from Pax Hall from the boxing Club for the first three months of the year, but this was also suspended in March 2020.

The District Headquarters is used for District meetings, and by the Spitfire ESU. The premises have been leased to "Monty's", a local charitable organisation, which will use the premises for repairing bikes.

## **Reserves Policy**

The Trustees have established a policy whereby unrestricted funds are not committed or invested in intangible fixed assets. The "free reserves" held by the charity should be between 3 and 6 months of the resources expended. This policy equates to having between £25,000 and £50,000 in general funds to be able to continue the current activities of the charity. At 31 December 2020 free reserves are £86,137. (£75,528 at 31 December 2019).

## **Investment policy**

The District does not have sufficient funds to invest in longer-term investments. The District has therefore adopted a strategy averse to risk in the investment of its funds. All funds are held in cash in mainstream banks, and its Principal Bankers are Lloyds Bank plc, 36 Market Street, Eastleigh, Hampshire.

## **Trustees' responsibilities in relation to the financial statements**

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

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;

- State whether applicable accounting standards have been followed, subject to any material departures that must be 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 trustees are responsible for keeping proper accounting records that 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 Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information in accordance with legislation in the United Kingdom governing the preparation and dissemination of the financial statements.

### **Declaration**

The trustees declare that they have approved the trustees report above.

Signed on behalf of the Trustees, on

Adrian Mori – District Chair

Eric Gerrey – District Treasurer

**Independent Examiner's Report to the Trustees  
For the Year Ended 31 December 2020**

Itchen South District Scout Council

I report on the accounts of the District for the year ended 31<sup>st</sup> December 2020 which comprise the Statement of Financial Activities, the Balance Sheet and related notes on pages 10 – 14.

This report is made solely to the trustees in accordance with Section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees for my examination work.

**Respective responsibilities of Trustees and Examiner**

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

It is my responsibility to:

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

**Basis of Independent Examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Group/District 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 statement 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 Charities Act ;and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities 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.

Name: David Richards FMAAT

Address: C/O 114 High Street, Southampton SO14 2AA

Date:

**Consolidated Statement of Financial Activities  
For the Year Ended 31 December 2020**

		Unrestricted Funds	Restricted Funds	Total Funds 2020	Total Funds 2019
		£	£	£	£
	Note				
<b>Total incoming resources:</b>					
Charitable trading income	2	81,849	3	81,090	111,061
Other Income	3	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,500</u>
<b>Total incoming resources</b>		<b><u>81,849</u></b>	<b><u>3</u></b>	<b><u>81,090</u></b>	<b><u>123,561</u></b>
<b>Resource Expended</b>					
Charitable trading costs	4	71,978	12,339	83,610	119,217
Other Expenditure: Management and administration of the charity	5	<u>8,403</u>	<u>-</u>	<u>8,403</u>	<u>12,705</u>
<b>Total resources expended</b>		<b><u>80,382</u></b>	<b><u>12,339</u></b>	<b><u>92,013</u></b>	<b><u>131,922</u></b>
<b>Net incoming/(outgoing) resources</b>		<b>1,467</b>	<b>(12,336)</b>	<b>(10,869)</b>	<b>(8,361)</b>
<b>Other recognised gains/(losses)</b>					
Share of SJSFC		736	-	736	(2,486)
Revaluation Reserve	6	<u>-</u>	<u>-</u>	<u>-</u>	<u>293,224</u>
		<b><u>2,203</u></b>	<b><u>(12,336)</u></b>	<b><u>(10,133)</u></b>	<b><u>282,377</u></b>

**Balance Sheet  
as at 31 December 2020**

		Unrestricted Funds	Restricted Funds	Total Funds 2020	Total Funds 2019
		£	£	£	£
	<b>Note</b>				
<b>Fixed Assets</b>					
Buildings	6	700,215	-	700,215	700,215
Equipment		<u>6,564</u>	<u>-</u>	<u>6,564</u>	<u>12,606</u>
		<b><u>706,779</u></b>	<b><u>-</u></b>	<b><u>706,779</u></b>	<b><u>712,821</u></b>
<b>Current Assets</b>	10				
Stock		1,500	-	1,500	2,500
Debtors		7,779	-	5,689	3,840
Bank and Cash Balances		<u>86,847</u>	<u>-</u>	<u>85,458</u>	<u>86,150</u>
		<b><u>96,126</u></b>	<b><u>-</u></b>	<b><u>92,647</u></b>	<b><u>92,490</u></b>
<b>Current Liabilities</b>	11				
Amounts falling due within one year:					
Deposits received		1,250	-	2,010	2,010
Creditors		<u>8,684</u>	<u>-</u>	<u>5,259</u>	<u>2,616</u>
		<b><u>9,934</u></b>	<b><u>-</u></b>	<b><u>6,509</u></b>	<b><u>4,626</u></b>
<b>Net Current Assets</b>		<b><u>86,192</u></b>	<b><u>-</u></b>	<b><u>86,137</u></b>	<b><u>87,864</u></b>
<b>Net Assets</b>		<b><u>792,971</u></b>	<b><u>-</u></b>	<b><u>792,917</u></b>	<b><u>800,685</u></b>
<b>Represented by:</b>					
Fund balances as at 31 December 2019		788,349	12,336	800,685	531,403
Add: Prior year adjustment	12	<u>2,419</u>	<u>-</u>	<u>2,419</u>	<u>-</u>
		790,768	12,336	803,104	531,403
Net income for the year		<u>2,203</u>	<u>(12,336)</u>	<u>(10,187)</u>	<u>(13,095)</u>
<b>Fund balances as at 31 December 2020</b>		<b><u>792,971</u></b>	<b><u>-</u></b>	<b><u>792,917</u></b>	<b><u>518,308</u></b>

Eric Gerrey – District Treasurer

**Notes to the Financial Statements  
For the Year Ended 31 December 2020**

**1. Accounting Policies**

**a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in UK and Republic of Ireland (FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), SORP Oct 2019 and the Charities Act 2011.

The Trust constitutes a public benefit entity as defined by FRS 102.

The Trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

**b) Reconciliation with previously Generally Accepted Accounting Practice**

In preparing the accounts, the Trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was needed. No restatement was required, other than introduction of the introduction of the District Headquarters and the Poseidon ESU.

**c) Funds structure**

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor. There are two restricted funds, S106 Grant, restricted to refurbishing Pauline's Lodge, and a donation that has to be used towards the improvements to the grounds at the Campsite.

Unrestricted income funds comprise those funds which the Trustees are free to use for any purpose in furtherance of the charitable objects.

**d) Income recognition**

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.

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 being payable by the bank.

**e) Expenditure recognition**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required 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 or apportioned to the applicable expenditure headings.

**f) Irrecoverable VAT**

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

g) **Tangible fixed assets and depreciation**

All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is calculated to rates:

Equipment: 25% reducing balance basis

h) **Revaluation of properties**

As all the properties that owned by the District are at least 30 years old, and were last valuation taking place during 2019. All properties are to be re-valued every 10 years.

**2. Charitable Trading Income**

	<b><u>2020</u></b>	<b>Unrestricted <u>2019</u></b>
	<b>£</b>	<b>£</b>
General	47,035	38,997
Campsite	20,255	27,205
Activities Team	-	2,995
Active Support Unit	762	10,423
Canoe Centre	3,720	19,274
Apollo Explorers Unit	4,646	5,315
Spitfire Explorers Unit	2,441	1,877
Poseidon Explorers Unit	1,616	2,941
Tuck Shop	-	2,003
2 <sup>nd</sup> Cricket Scouts	<u>1,370</u>	<u>14,208</u>
	<b><u>81,845</u></b>	<b><u>125,239</u></b>
Unrestricted interest	<u>4</u>	<u>18</u>
<b>Total income</b>	<b><u>81,849</u></b>	<b><u>125,257</u></b>

**3. Other Income**

	<b><u>2020</u></b>	<b>Restricted <u>2019</u></b>
	<b>£</b>	<b>£</b>
Interest	3	12
Donation	-	500
Campsite	<u>-</u>	<u>12,000</u>
	<b><u>3</u></b>	<b><u>12,512</u></b>

**4. Charitable Trading Expenses**

	<b><u>2020</u></b>	<b><u>2019</u></b>
	<b>£</b>	<b>£</b>
General	30,183	57,141
Campsite	25,810	27,465
Activities Team	-	2,744
Active Support Unit	707	10,831
Canoe Centre	5,843	9,085
Apollo Explorers Unit	4,029	5,806
Spitfire Explorers Unit	1,700	1,115
Poseidon Explorers Unit	1,433	2,827
Tuck Shop	1,000	2,203
2 <sup>nd</sup> Cricket Scouts	<u>1,273</u>	<u>13,213</u>
	<b><u>71,978</u></b>	<b><u>132,430</u></b>
<b>Restrictive Expenses:</b>		
Campsite	<u>12,339</u>	<u>2,402</u>
	<b><u>12,339</u></b>	<b><u>2,402</u></b>

**5. Management and Administration of the Charity**

	<u>2020</u> £	Unrestricted <u>2019</u> £
District Officers' Expenses	-	91
Other Expenses	2,361	3,768
Depreciation	<u>6,042</u>	<u>6,444</u>
	<u>8,403</u>	<u>10,303</u>

**6. Revaluation Reserve**

The three properties that are owned by the District were revalued during 2019 by Primmer Olds LLP and the new values have been incorporated into the accounts during 2019, and are as follows:-

	<u>2020</u> £	<u>2019</u> £
District Headquarters	130,000	130,000
Pax Hall	115,000	115,000
Pauline's Lodge	<u>370,000</u>	<u>370,000</u>
	<u>615,000</u>	<u>615,000</u>

**7. Fixed Assets**

	Commercial Premises £	District Headquarters £	Pax Hall £	Pauline's Equipment Lodge £	£	Total £
COST:						
At 1 January 2020	85,215	130,000	120,000	370,000	95,307	795,522
Additions	-	-	-	-	-	-
<b>At 31 December 2020</b>	<b><u>85,215</u></b>	<b><u>130,000</u></b>	<b><u>115,000</u></b>	<b><u>370,000</u></b>	<b><u>95,307</u></b>	<b><u>795,522</u></b>
DEPRECIATION:						
At 1 January 2020	-	-	-	-	82,701	82,701
Charge for the year	-	-	-	-	<u>6,042</u>	<u>6,042</u>
<b>At 31 December 2020</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>88,743</u></b>	<b><u>88,743</u></b>
NET BOOK VALUES						
<b>At 31 December 2019</b>	<b><u>85,215</u></b>	<b><u>130,000</u></b>	<b><u>115,000</u></b>	<b><u>370,000</u></b>	<b><u>12,606</u></b>	<b><u>712,821</u></b>
<b>At 31 December 2020</b>	<b><u>85,215</u></b>	<b><u>130,000</u></b>	<b><u>115,000</u></b>	<b><u>370,000</u></b>	<b><u>6,564</u></b>	<b><u>706,779</u></b>

**(a) Commercial Premises**

These premises have been owned by Southampton City, Itchen North and Itchen South Districts for a number of years, but they have not been shown on our Balance Sheets. There is a yearly income from the letting of the unit, and the income, after costs, are shared equally between the three districts. The present value of the building is £255,644, and this is equally split between the three districts, together with any balance of funds that are held for the purpose of running the building.

**(b) District Headquarters**

These were the old 17<sup>th</sup> Itchen Headquarters, but the Scout Group disbanded during 2018, and under POR rules, the District has the responsibility to take over the premises until such time as a new group can be formed. In the meantime, the Executive Committee agreed to use the premises for the District Headquarters. These premises were valued in 2019 at £130,000.

**(c) Pax Hall**

The land and building has been owned by Itchen South District Scouts for a number of years, and was revalued in 2019 at £115,000. It is currently leased to the Southampton Amateur Boxing Club.

**(d) Pauline's Lodge**

The land for this building owned by Itchen South District Scouts is leased on a 30 year lease from Hampshire County Council. These premises were valued at £71,776 when they were first erected, but were re-valued in 2019 at £370,000.

**(e) Equipment**

Equipment purchased prior to these account have not been stated at the original cost, due to lack of historical information.

**8. Members subscriptions**

	<u>2020</u>	<u>2019</u>
	£	£
Income	29,938	33,447
Expenditure	<u>27,393</u>	<u>26,530</u>
	<u>2,545</u>	<u>6,917</u>

Membership subscriptions are shown on a "cash basis" in these accounts.

Membership subscriptions are collected in advance.

The amount received during the year is shown in the Statement of Financial Activities.

Subscriptions are paid on to National/County/District.

**9. Southampton Joint Finance Committee**

Itchen South, along with Itchen North and Southampton City District Scouts jointly own a commercial property, which at the last valuation, has a value of £255,644, and split the income equally between the three districts.

**10. Analysis of current assets**

	<u>2020</u>	<u>2019</u>
	£	£
Stock	1,500	2,500
Debtors	7,779	3,840
Cash at bank	<u>86,847</u>	<u>86,150</u>
<b>Total</b>	<b><u>96,126</u></b>	<b><u>92,490</u></b>

Stock has been valued at cost of the item.

Debtors are related to unrestricted funds in both 2020 and 2019, and relate to deposit of £2,160 paid in advance for District Camp 2020, deposit paid in advance for Mountaineering Expeditions in 2021 of £535, monies due from Apollo ESU for their Membership Fees of £1,334, monies due to Poseidon ESU from their group funds of £1,221, and monies paid in advance for the cubs outing which had been re-booked for 2021 of £439.

Cash at bank balances were as follows: unrestricted funds £85,458 (2019: £73,814), and restricted funds nil (2019:£12,336)

## (a) Cash at Bank

	<u>2020</u>	<u>2019</u>
	£	£
General	24,541	11,320
Campsite	3,230	6,056
Activities	2,910	3,060
Active Support Unit	1,768	379
Canoe Centre	17,831	21,801
Apollo ESU	4,621	2,671
Spitfire ESU	4,988	4,247
Poseidon ESU	229	285
Tuck Shop	-	2,864
2 <sup>nd</sup> Cricket Scouts	2,516	2,419
Southampton Joint Scouts Finance Committee	<u>24,213</u>	<u>21,131</u>
<b>Total unrestricted funds</b>	<b><u>86,847</u></b>	<b><u>73,814</u></b>
Restricted funds	<u>-</u>	<u>12,336</u>
<b>Total</b>	<b><u>86,847</u></b>	<b><u>86,150</u></b>

**11. Analysis of current liabilities**

<b>Creditors under one year</b>	<u>2020</u>	<u>2019</u>
	£	£
Deposits received	1,250	2,010
Activity centre loan	-	-
Creditors	<u>5,260</u>	<u>2,616</u>
<b>Total</b>	<b><u>6,510</u></b>	<b><u>4,626</u></b>

All creditors in 2020 and 2019 relate to unrestricted funds.

Creditors are Hire of Lakeside for the Canoe Club, monies paid in advance for Activities Team expeditions, Membership Fees owed by Apollo ESU, funds owed by Poseidon ESU to their group, and monies owed by the Southampton Joint Finance Committee.

**12. Prior year Adjustment**

It has been agreed that the 2<sup>nd</sup> Cricket Scouts would be run through the District Executive, and as such the opening balance of their accounts as at 1<sup>st</sup> January 2020 have been included in these accounts.

**13. Movement of funds**

<b>Funds</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	<b>Fund</b>	<b>Fund</b>	<b>2020</b>	<b>2019</b>
	£	£	£	£
Funds b/f	788,349	12,336	800,685	518,308
Income	<u>81,087</u>	<u>3</u>	<u>81,090</u>	<u>123,561</u>
	869,436	12,339	881,775	641,869
Expenses	<u>79,674</u>	<u>12,339</u>	<u>92,013</u>	<u>131,922</u>
	789,762	-	789,762	509,947
Other recognised gains/(losses)	<u>736</u>	<u>-</u>	<u>736</u>	<u>290,738</u>
Funds c/f	<b><u>790,498</u></b>	<b><u>-</u></b>	<b><u>790,498</u></b>	<b><u>800,685</u></b>