

Charity Registration No. 1046955

WEST SUSSEX COUNTY SCOUT COUNCIL
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017

WEST SUSSEX COUNTY SCOUT COUNCIL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr C P J Field Mrs R Hammond Mrs I Orford Miss Z Chatres Mr S Mitchison Mr R Mourton Ms C Neville Mr S Dawson Mr J Clarke Mr M Priest Mr G Cheesmur Mr R Strange Mrs F Trimming Mr D Hopper	(Appointed 11 January 2017) (Appointed 11 January 2017) (Appointed 8 September 2016)
Charity number	1046955	
Principal address	Lodge Hill Centre London Road Watersfield Pulborough West Sussex RH20 1LZ	
Independent examiner	Alec Burgess ACA Keymer Haslam & Co 4 - 6 Church Road Burgess Hill West Sussex RH15 9AE	
Bankers	CAF Bank Limited 25 Kings Hill Avenue West Malling Kent ME19 4JQ	

WEST SUSSEX COUNTY SCOUT COUNCIL

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WEST SUSSEX COUNTY SCOUT COUNCIL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2017

The Trustees present their report and accounts for the year ended 31 March 2017.

The accounts have been prepared in accordance with the accounting policies set out in note 1 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 (FRS 102) (effective 1 January 2015)"

Objectives and activities

We are part of the UK's biggest mixed youth organisation. We change lives by offering 6 to 25 year olds fun and challenging activities, unique experiences, everyday adventure and the chance to help others so that we make a positive impact in communities.

Scouts helps children and young adults reach their full potential. Scouts develop skills including teamwork, time management, leadership, initiative, planning, communication, self-motivation, cultural awareness and commitment. We help young people to get jobs, save lives and even change the world.

Scouts take part in activities as diverse as kayaking, abseiling, expeditions overseas, photography, climbing and zorbing. As a Scout you can learn survival skills, first aid, computer programming, or even how to fly a plane. There's something for every young person. It's a great way to have fun, make friends, get outdoors, express your creativity and experience the wider world.

The Trustees have had due regard to the Charity Commission guidance on public benefit whilst setting the objectives and activities of the charity. Our assessment is that we have met the public benefit criteria in that:

- We are an inclusive organisation abiding by TSA guidelines with regard to:
 - o Religion - Scouting is open to members of all faiths or of no faith.
 - o Equal Opportunities - Scouting does not discriminate on grounds of Ethnic Origin, Gender, Marital or civil partnership status, Sexual orientation, or Disability.
- The trustees take seriously the care, protection and safety of our members by implementing at a local level the following TSA guidelines in regard to:
 - o Safety - Policies and procedures are in place to provide scouting in a safe manner without risk to health, so far as is reasonably practicable
 - o Vetting - Policies and procedures are in place to check all adult volunteers to ensure that only adults appropriate for a role are permitted to undertake responsibilities in Scouting and that regular reviews are undertaken of adult volunteers to ensure their continued suitability
 - o Child Protection - The trustees have in place policies and procedures to safeguard the welfare of all Members by protecting them from neglect and from physical, sexual and emotional harm. As part of the child protection policy the trustees have in place further measures with regard to anti-bullying strategies.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Achievements and performance

The trustees produce a separate publication entitled 'West Sussex Annual Review' which contains a detailed summary of scouting activities in West Sussex for the year ended 31st March 2017. Copies are available for all attendees at the AGM and on request from the County Secretary.

WEST SUSSEX COUNTY SCOUT COUNCIL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2017

Consideration of Risk

The trustees are mindful of the Council's responsibilities in Risk Management and, in accordance with the requirements of the Statement of Recommended Practice, regularly reviews the major risks and ensures appropriate systems are in place to mitigate those risks.

The Executive has a specialist sub-committee to manage these risks and highly values the local reputation of Scouting. It seeks to enhance this reputation through appropriate Public Relations, care in the recruitment and management of adults and working closely with the County Team to professionally resolve any disputes, which may arise. Other items include Child Protection, Safety in Scouting, Personal Accident and Equipment Insurance together with mitigating Event Cancellation costs.

Financial review

Full and detailed accounts are shown on pages 6-15 of this report. Income for the year was £301,486 (2016 £303,891); expenditure for the year was £343,667 (2016 £347,714) giving a deficit of £47,182. After the re-valuation of investments the total deficit was £21,423 (2016 45,528) which was planned for. As at 31 March 2017 the reserves were £271,025 (2016 £291,783).

The Executive continues to monitor the income streams of the County. Whilst the greater proportion is directly linked to the membership level which is more stable, a proportion is entirely variable and cannot be guaranteed.

The Executive determines the quantum of funds to be invested for the longer term, based on its objectives and financial position. The funds are deposited with the CCLA. The underlying funds are invested in a combination of fixed interest and managed funds.

The unrestricted and designated funds at 31 March 2017 are shown in the balance sheet. The trustees consider the financial state of affairs to be satisfactory.

The Executive is committed to reducing substantially the level of reserves for the longer term. A primary objective is to provide grants and loans to help scouting membership in West Sussex to grow. This was implemented in the year ended 31 March 2014 and will continue. The Trustees' policy on reserves is to hold sufficient resources to continue the charitable activities of the County. The Trustees consider that the County should aim to retain a minimum financial reserve sufficient to support the operation of the County Scout Council for a period of twelve months. This includes, in exceptional circumstances, the support of any of the ten Districts who may be experiencing financial difficulties.

To this end the Trustees aim to retain a reserve fund of £150,000 at any given time. The sum will be reviewed annually.

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The Trustees has assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

WEST SUSSEX COUNTY SCOUT COUNCIL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2017

The trustees are mindful of the Council's responsibilities in Risk Management and endeavour to follow best practice as advised by the Charity Commission and TSA guidelines. Reviews are undertaken with regard to the major risks to ensure appropriate systems are in place to mitigate those risks.

The Executive has a specialist sub-committee to manage the recruitment of adults and, working closely with the County Management Team (CMT), to professionally resolve any disputes which may arise. Responsibility for the risk assessment for scouting events is delegated to the CMT and from there to the scout leaders who run the events. Policies and procedures are in place to ensure leaders are following correct guidelines in this important matter. All international events are monitored and approved by the ACC-International according to guidelines issued by TSA.

The Executive regularly reviews H&S matters and implements changes/gives advice to districts and groups. The Executive has created the position of County H&S advisor to support members in best practice in this critical field.

The TSA provides a basic level of Personal Accident and Medical Insurance for all youth members, adult members and adult associate members who may sustain injury whilst participating in scouting activities. The trustees are aware that the policy only provides limited benefits but, in common with other Counties, considers it too expensive to provide a separate fully comprehensive cover. The Executive purchase a separate insurance policy to provide a basic level of insurance cover to unnamed helpers at County events. The Executive also insure named specialised County equipment and have policies to cover major event cancellation.

Structure, governance and management

The Trustees who served during the year were:

Mr C P J Field

Mrs R Hammond

Mrs I Orford

Miss Z Chatres

Mr M Hart

(Resigned 11 January 2017)

Mr S Mitchison

Mr R Mourton

Ms C Neville

Mr R G Burgess

(Resigned 8 September 2016)

Mr S Dawson

Mr J Clarke

(Appointed 11 January 2017)

Mr M Priest

(Appointed 11 January 2017)

Mr G Cheesmur

Mr R Strange

Mrs F Trimming

(Appointed 8 September 2016)

Mr D Hopper

The County's governing documents are those of The Scout Association (TSA). TSA has a Royal Charter and so West Sussex County Scout Council (WSCSC) is a linked charitable trust registered with the Charity Commission. The Royal Charter gives authority to the Bye Laws of the Association and The Policy, Organisation and Rules of The Scout Association. The Scout Association is the representative body of the World Organisation of Scout Movements in the United Kingdom. The County is a trust established under rules common to all Scout Associations.

Charity Trustees are either elected by the members of WSCSC, nominated by the County Commissioner or appointed by the Regional Commissioner. Trustees are otherwise known as members of the County Executive Committee. Elections and nominations occur at the Annual General Meeting of the charity which must be held within six months of the County financial year end. The County Commissioner usually serves a fixed term appointment of five years. The remaining Trustees do not serve a fixed term appointment but instead are re-elected or re-nominated each year. Individuals may be co-opted as Trustees by the County Executive Committee at any time.

WEST SUSSEX COUNTY SCOUT COUNCIL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2017

The Trustees met on six occasions from April 2016 to March 2017 to consider and approve matters relating to the administration and financial management of WSCSC. The trustees also participated in two online voting polls during the year at the request of the County Chairman. The quorum was exceeded at all meetings and online voting polls. The Annual General Meeting of the District Scout Council, to which all members of WSCSC are invited, was held on 8 September 2016. The Minutes of the AGM were reviewed by the County Executive at the September meeting and are available for inspection by all attendees at the AGM 2017 or by request to the County Secretary.

The County 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.

The trustees' report was approved by the Board of Trustees.

Mr S Mitchison

Trustee

Dated: 8 September 2017

WEST SUSSEX COUNTY SCOUT COUNCIL

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2017

The Trustees are responsible for preparing the Trustees' Report and the accounts 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 Trustees to prepare accounts for each financial 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 year.

In preparing these accounts, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

WEST SUSSEX COUNTY SCOUT COUNCIL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF WEST SUSSEX COUNTY SCOUT COUNCIL

I report on the accounts of the Charity for the year ended 31 March 2017, which are set out on pages 7 to 16.

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 needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination being a qualified Chartered Accountant.

It is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) 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
- (iii) 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 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 statement below.

Independent examiner's statement

In connection with my examination, no other matter except that referred to in the previous paragraph has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - (ii) to prepare accounts which accord with the accounting records, and comply with the accounting requirements of the 2011 Act;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Alec Burgess ACA
Chartered Accountant
Keymer Haslam & Co
4 - 6 Church Road
Burgess Hill
West Sussex
RH15 9AE

Dated: 12 September 2017

WEST SUSSEX COUNTY SCOUT COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2017

	Notes	2017 £	2016 £
<u>Income and endowments from:</u>			
Donations and legacies	3	5,000	5,448
Charitable activities	4	165,733	170,813
Investments	5	2,882	2,868
Membership subscriptions	6	127,871	124,762
		<hr/>	<hr/>
Total income and endowments		301,486	303,891
		<hr/>	<hr/>
<u>Expenditure on:</u>			
Charitable activities	7	343,667	347,714
		<hr/>	<hr/>
Net gains on investments	12	21,423	(1,705)
		<hr/>	<hr/>
Net movement in funds		(20,758)	(45,528)
		<hr/>	<hr/>
Fund balances at 1 April 2016		291,783	337,311
		<hr/>	<hr/>
Fund balances at 31 March 2017		271,025	291,783
		<hr/> <hr/>	<hr/> <hr/>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities. There are no restricted funds.

WEST SUSSEX COUNTY SCOUT COUNCIL

BALANCE SHEET

AS AT 31 MARCH 2017

	Notes	2017		2016	
		£	£	£	£
Fixed assets					
Tangible assets	13		7,191		10,943
Investments	14		178,945		157,523
			<u>186,136</u>		<u>168,466</u>
Current assets					
Stocks		1,790		6,009	
Debtors	15	7,950		16,950	
Cash at bank and in hand		161,796		150,407	
		<u>171,536</u>		<u>173,366</u>	
Creditors: amounts falling due within one year	16	<u>(86,647)</u>		<u>(50,049)</u>	
Net current assets			84,889		123,317
Total assets less current liabilities			<u>271,025</u>		<u>291,783</u>
Income funds					
<u>Unrestricted funds</u>					
Designated funds	17	12,747		10,346	
General unrestricted funds	17	258,278		281,437	
		<u>271,025</u>		<u>291,783</u>	
			<u>271,025</u>		<u>291,783</u>

The accounts were approved by the Trustees on 8 September 2017

Mr C P J Field
Trustee

Mr D Hopper
Trustee

WEST SUSSEX COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2017

1 Accounting policies

Charity information

West Sussex County Scout Council is a registered with the Charities Commission, as a charitable Trust linked with The Scout Association.

1.1 Accounting convention

These accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The Charity is a Public Benefit Entity as defined by FRS 102.

The accounts 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 Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The accounts are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention, modified to include the revaluation of certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the accounts, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees' continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. There are no restricted funds.

1.4 Incoming resources

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the preconditions for use have been met

All incoming resources are included in the SOFA in full when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

As the Council acts as an agent for Headquarters in the collection of members' subscriptions, these monies are not the property of the Council. They are shown for information purposes only.

WEST SUSSEX COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2017

1 Accounting policies

(Continued)

1.10 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.12 Fund accounting

General funds are unrestricted funds, which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes, or funds, which have been raised for a particular purpose. The aim and use of each designated fund is set out in the notes to the financial statements.

Investment income and gains are allocated to the appropriate fund.

WEST SUSSEX COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2017

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	2017	2016
	£	£
Donations and gifts	5,000	5,448

The income from donations and legacies in the current period is in connection with designated funds for the Think Family Programme. The sums for the comparative period was all unrestricted.

4 Charitable activities

	2017	2016
	£	£
County Events and Activities	165,651	170,733
Sales of badges	82	80
	<u>165,733</u>	<u>170,813</u>

5 Investments

	2017	2016
	£	£
Income from listed investments	2,300	2,417
Interest receivable	582	451
	<u>2,882</u>	<u>2,868</u>

WEST SUSSEX COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2017

6 Other income

	2017	2016
	£	£
Membership subscriptions	358,696	351,267
Remitted to headquarters	(230,825)	(226,505)
	<u>127,871</u>	<u>124,762</u>

7 Charitable activities

	2017	2016
	£	£
Staff costs	9,165	8,226
Depreciation and impairment	3,752	-
County team expenses	14,220	11,486
Insurance	5,133	2,763
Award presentations	1,322	4,328
Leader training expenses	16,657	15,580
Activity expenses	173,025	197,765
County office expenses	7,839	6,921
Sundry expenses	13,515	13
Purchase of equipment	1,776	-
	<u>246,404</u>	<u>247,082</u>
Grant funding of activities (see note 8)	72,409	77,474
Share of governance costs (see note 9)	24,854	23,158
	<u>343,667</u>	<u>347,714</u>

8 Grants payable

	2017	2016
	£	£
International grants	24,300	11,600
Grants re leader recruitment (via Scout Headquarters)	43,310	40,844
Grants to scout groups	2,200	24,200
Grants - Hardship fund	200	120
Grants - Think family fund	2,399	710
	<u>72,409</u>	<u>77,474</u>

These represent small grants given to Scout Groups to assist with development programmes or immediate needs.

WEST SUSSEX COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2017

9 Support costs

	Support costs £	Governance costs £	2017 £	2016 £	Basis of allocation
Staff costs	-	9,165	9,165	8,225	Governance
Legal and professional	-	984	984	984	Governance
County Team expenses	-	4,739	4,739	3,829	Governance
AGM & meeting exp's	-	2,127	2,127	3,199	Governance
County office expenses	-	7,839	7,839	6,921	Governance
	-	24,854	24,854	23,158	
Analysed between					
Charitable activities	-	24,854	24,854	23,158	

10 Trustees

No trustee received any remuneration in respect of their office as a trustee. Trustees received reasonable re-imbursment for expenses incurred in connection with their roles, and several trustees hold other appointments within the County for which they receive reimbursement of expenses incurred in that office.

11 Employees

Number of employees

The average monthly number employees during the year was:

	2017 Number	2016 Number
County office staff	2	2
Employment costs	2017 £	2016 £
Wages and salaries	18,246	16,451
Other pension costs	84	-
	18,330	16,451

There were no employees whose annual remuneration was £60,000 or more.

12 Net gains/(losses) on investments

	2017 £	2016 £
Revaluation of investments	21,423	(1,705)

WEST SUSSEX COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2017

13 Tangible fixed assets

	Catering equipment £
Cost	
At 1 April 2016	10,943
At 31 March 2017	<u>10,943</u>
Depreciation and impairment	
Depreciation charged in the year	3,752
At 31 March 2017	<u>3,752</u>
Carrying amount	
At 31 March 2017	<u>7,191</u>
At 31 March 2016	<u><u>10,943</u></u>

14 Fixed asset investments

	Listed investments £
Cost or valuation	
At 31 March 2017	157,523
Valuation changes	21,422
At 31 March 2017	<u>178,945</u>
Carrying amount	
At 31 March 2017	<u>178,945</u>
At 31 March 2016	<u><u>157,523</u></u>

15 Debtors

	2017 £	2016 £
Amounts falling due within one year:		
Other debtors	7,700	16,700
Prepayments and accrued income	250	250
	<u>7,950</u>	<u>16,950</u>
	<u><u>7,950</u></u>	<u><u>16,950</u></u>

WEST SUSSEX COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2017

16 Creditors: amounts falling due within one year

	2017 £	2016 £
Other creditors	86,647	50,049

17 Funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2016 £	Movement in funds		Balance at 31 March 2017 £
		Incoming resources £	Resources expended £	
Designated Funds:				
Hardship Fund	6,134	-	(200)	5,934
Think Family Fund	4,212	5,000	(2,399)	6,813
	10,346	5,000	(2,599)	12,747
General Unrestricted Funds	281,437	317,909	(341,068)	258,278
	291,783	322,909	(343,667)	271,025

The Hardship Fund is designated to support people in financial difficulty.

The Think Family Fund is part of the Think Family Programme.

18 Analysis of net assets between funds

	Total £
Fund balances at 31 March 2017 are represented by:	
Tangible assets	7,191
Investments	178,945
Current assets/(liabilities)	84,889
	271,025

Designated Funds are all held in current assets/(liabilities).

19 Related party transactions

There were no disclosable related party transactions during the year (2016- none).