

Charity No
(if any)

Charity Number XXXXX

XXXXXXXXXXXXX County/Area/District Scout Council

Financial statements for the year ending Xst X 200Z

Statement of financial activities

	200Y/0Z	200X/0Y			
Note	Unrestricted funds £	Restricted funds £	Endowment funds £	Total £	Total £
Incoming resources					
	3				
Incoming resources from generated funds	-	-	-	-	-
Voluntary income	-	-	-	-	-
Activities for generating funds	-	-	-	-	-
Investment income	-	-	-	-	-
Incoming resources from charitable activities	-	-	-	-	-
Other incoming resources	-	-	-	-	-
<i>Total incoming resources</i>	-	-	-	-	-
Resources expended					
	4- 8				
Costs of Generating Funds	-	-	-	-	-
Costs of generating voluntary income	-	-	-	-	-
Fundraising trading costs	-	-	-	-	-
Investment management costs	-	-	-	-	-
Charitable activities	-	-	-	-	-
Governance costs	-	-	-	-	-
Other resources expended	-	-	-	-	-
<i>Total resources expended</i>	-	-	-	-	-
<i>Net incoming/(outgoing) resources before transfers</i>	-	-	-	-	-
Gross transfers between funds	-	-	-	-	-
<i>Net incoming/(outgoing) resources before other recognised gains/(losses)</i>	-	-	-	-	-
Other recognised gains/(losses)					
Gains and losses on revaluation of fixed assets for the charity's own use	-	-	-	-	-
Gains and losses on investment assets	-	-	-	-	-
<i>Net movement in funds</i>	-	-	-	-	-
Total funds brought forward	-	-	-	-	-
<i>Total funds carried forward</i>	-	-	-	-	-

XXXXXXXXXXXX County/Area/District Scout Council

Financial statements for the year ending Xst X 200Z

Balance sheet

	Note	Xst X 200Z			Xst X 200Y	
		Unrestricted funds £	Restricted income funds £	Endowment funds £	Total £	Total £
Fixed assets						
Tangible assets	9	-	-	-	-	-
Other fixed assets		-	-	-	-	-
Investments	10	-	-	-	-	-
Total fixed assets		-	-	-	-	-
Current assets						
Stock and work in progress		-	-	-	-	-
Debtors	11	-	-	-	-	-
(Short term) investments	12	-	-	-	-	-
Cash at bank and in hand	13	-	-	-	-	-
Total current assets		-	-	-	-	-
Creditors: amounts falling due within one year	14	-	-	-	-	-
Net current assets/(liabilities)		-	-	-	-	-
Total assets less current liabilities		-	-	-	-	-
Creditors: amounts falling due after one year	14	-	-	-	-	-
Provisions for liabilities and charges		-	-	-	-	-
Net assets		-	-	-	-	-
Funds of the Charity						
Unrestricted funds		-	-	-	-	-
Restricted income funds	15	-	-	-	-	-
Endowment funds	15	-	-	-	-	-
Total funds		-	-	-	-	-

The financial statements were approved by the Trustees on Xth X 200X (the date of the Executive Committee meeting that approved the accounts) and signed on their behalf by

Signature	Print Name
	Chair
	Treasurer

Notes to the accounts

Note 1 Basis of preparation

1.1 Basis of accounting

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with Accounting Standards
- and with the Charities Act 1993.

1.2 Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

1.3 Changes to previous accounts

No changes have been made to accounts for previous years.

Note 2 Accounting policies**INCOMING RESOURCES**

Recognition of incoming resources	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> the charity becomes entitled to the resources; the trustees are virtually certain they will receive the resources; and the monetary value can be measured with sufficient reliability.
Membership subscriptions	Memberships subscription collected on behalf of other parts of the Scout Movement are reported in the SoFA net of any amount paid out. This is because these subscription are in effect held as agents before being paid out.
Incoming resources with related expenditure	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.
Grants and donations	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
Tax reclaims on donations and gifts	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.
Contractual income and performance related grants	This is only included in the SoFA once the related goods or services have been delivered.
Gifts in kind	Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.
Donated services and facilities	These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
Investment income	This is included in the accounts when receivable.
Investment gains and losses	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
Governance costs	Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
Grants payable without performance conditions	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.
Support Costs	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least £X. They are valued at cost or a reasonable value on receipt.
Investments	Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.
Stocks and work in progress	These are valued at the lower of cost or market value.

Notes to the accounts

(cont)

Note 3

Analysis of incoming resources

Analysis		200Y/0Z	200X/0Y
		£	£
Voluntary income	Membership subscriptions	-	-
	Less: Membership subscriptions paid on (National/County/Area/District)	-	-
	Net membership subscriptions retained	-	-
		-	-
		-	-
	Total	-	-
Activities for generating funds		-	-
		-	-
		-	-
		-	-
	Total	-	-
Investment income		-	-
		-	-
		-	-
		-	-
	Total	-	-
Incoming resources from charitable activities		-	-
		-	-
		-	-
		-	-
	Total	-	-

Notes to the accounts

(cont)

Note 4 Analysis of resources expended

		200Y/0Z £	200X/0Y £
Costs of generating voluntary income		-	-
		-	-
		-	-
		-	-
	Support costs	-	-
	Total	-	-
Fundraising trading costs		-	-
		-	-
		-	-
		-	-
	Support costs	-	-
	Total	-	-
Investment management costs		-	-
		-	-
		-	-
		Total	-
Charitable activities	Youth programme and activities	-	-
	Adult support and training	-	-
	Development of scouting	-	-
	Support and services to the movement	-	-
		-	-
	Total	-	-
Governance costs		-	-
		-	-
		-	-
		Total	-

Notes to the accounts

Note 5 Support Costs

Support costs have been analysed as follows:

	Fundraising activity £	Charitable Activity £	Governance Activity £
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
Total	-	-	-

Note 6 Expenses and fees

6.1 Trustee expenses

The total amount of payments or reimbursement of out-of-pocket expenses made to trustees or to third parties incurred by trustees was as follows:

Number of trustees who were paid expenses

Nature of the expenses

Total amount paid

200Y/0Z
£

6.2 Auditor/Independent Examiner fees

The following fees were paid for the statutory external scrutiny of accounts and other services provided by the auditor/independent examiner:

Auditors'/Independent examiner's fees for reporting on the accounts

Other fees - advice, consultancy, accountancy services

200Y/0Z £

(cont)

Total Cost £
-
-
-
-
-
-
-
-

by parties for expenses

200X/0Y
£

by the

200X/0Y £

Notes to the accounts

(cont)

Note 7 Paid employees

7.1 Staff Costs

	200Y/0Z £	200X/0Y £
Gross wages, salaries and benefits in kind	-	-
Employer's National Insurance costs	-	-
Pension costs	-	-
Total staff costs	-	-

7.2 Average number of full-time equivalent employees in the year

	200Y/0Z Number	200X/0Y Number
The parts of the charity in which the employees work	Fundraising	-
	Charitable Activities	-
	Governance	-
	Other	-
Total	-	-

7.3 Defined contribution pension scheme

Brief details of the scheme

--	--

	200Y/0Z £	200X/0Y £
The costs of the scheme to the charity for the year		
The amount of any contributions outstanding at the year end		
The amount of any contributions prepaid at the year end		

Note 9 Tangible fixed assets**9.1 Cost or valuation**

	Land & Buildings	Motor Vehicles	Furniture, Fittings and Office Equipment	Scouting Equipment etc	Total
	£	£	£	£	£
Balance brought forward	-	-	-	-	-
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers	-	-	-	-	-
Balance carried forward	-	-	-	-	-

9.2 Accumulated depreciation and impairment provisions

Depreciation is provided on the above assets at the following rates:

Basis	Straight Line/Reducing Balance	Straight Line/Reducing Balance	Straight Line/Reducing Balance	Straight Line/Reducing Balance
Rate				

	Land & Buildings	Motor Vehicles	Furniture, Fittings and Office Equipment	Scouting Equipment etc	Total
	£	£	£	£	£
Balance brought forward	-	-	-	-	-
Depreciation charge for year	-	-	-	-	-
Impairment provisions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers	-	-	-	-	-
Balance carried forward	-	-	-	-	-

9.3 Net book value

Brought forward	-	-	-	-	-
Carried forward	-	-	-	-	-

9.4 Revaluation

--	--	--	--	--	--

Note 10 Investment assets**10.1 Fixed assets investments**

	£
Carrying (market) value at beginning of year	-
Add: additions to investments at cost	-
Less: disposals at carrying value	-
Add/(deduct): net gain/(loss) on revaluation	-
Carrying (market) value at end of year	-

Analysis of investments

	10.2 Market value at year end £	10.3 Income from investments for the year £
Investment properties	-	-
Investments listed on a recognised stock exchange or held in common investment funds, open ended investment companies, unit trusts or other collective investment schemes	-	-
Investments in subsidiary or connected undertakings and companies	-	-
Securities not listed on a recognised Stock Exchange	-	-
Cash held as part of the investment portfolio	-	-
Other investments	-	-
Total	-	-

10.4 Material investment holdings

Material Investments (more than 5 per cent of the value of the charity's total investments) were:

Investment held

Market Value

Note 11 Debtors and prepayments

Analysis of debtors

	Amounts falling due within one year		Amounts falling due after more than one year	
	Xst X 200Z £	Xst X 200Y £	Xst X 200Z £	Xst X 200Y £
Trade debtors	-	-	-	-
Debts due from the County/Area/District/Group	-	-	-	-
Other debtors	-	-	-	-
Prepayments and accrued income	-	-	-	-
Total	-	-	-	-

Note 12 Short term investments

Analysis of deposits

	Xst X 200Z £	Xst X 200Y £
The Scout Association short term investment service	-	-
Other deposits	-	-
Total	-	-

Note 13 Cash at bank and in hand

Analysis of deposits

	Xst X 200Z £	Xst X 200Y £
Bank current accounts	-	-
Building society accounts	-	-
Cash in hand	-	-
Total	-	-

Note 14 Creditors and accruals

14.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	Xst X 200Z £	Xst X 200Y £	Xst X 200Z £	Xst X 200Y £
Loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Subscriptions	-	-	-	-
Debts due to the County/Area/District/Group	-	-	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
Accruals and deferred income	-	-	-	-
Total	-	-	-	-

14.2 Security over assets



Note 15 Endowment and restricted funds**15.1 Funds held**

The charity held the following funds at the year end

- permanent endowment funds (PE);
- expendable endowment funds (EE); and
- restricted income funds, including special trusts, of the charity (R).

Fund Name	Type PE, EE or R	Purpose and Restrictions

15.2 Movements of major funds

Fund names	Fund balances brought forward £	Incoming resources £	Outgoing resources £	Transfers £	Gains and losses £	Fund balances carried forward £
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Total Funds	-	-	-	-	-	-

15.3 Transfers between funds

From Fund (Name)	To Fund (Name)	Reason	Amount

Note 16 Transactions with related parties**16.1 Remuneration and benefits**

Name of trustee or connected party	Legal authority (eg order, governing document)	Amounts paid or benefit value	
		200Y/0Z £	200X/0Y £

16.2 Loans

	Name of trustee or connected party	Legal authority	Amount owing	
			200Y/0Z £	200X/0Y £
Due to trustees and related parties				
Due from trustees and related parties				

16.3 Other transaction(s) with trustees or related parties

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	200Y/0Z £	200X/0Y £

Note 17 Additional Disclosures

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts.