

Charity Registration No. SC034493 (Scotland)

FORTH REGIONAL SCOUT COUNCIL
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

FORTH REGIONAL SCOUT COUNCIL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr G Samson
Mr R Anderson
Mrs C Cosgrove
Mr B MacNeil
Mr N Cowie
Mr K Meiklejohn
Mr S Stewart
Ms A Semple
Mr L McDermott (Appointed 12 November 2020)
Mr C Campbell (Appointed 12 November 2020)
Mr J Cumming (Appointed 1 September 2021)

Charity number (Scotland)

SC034493

Principal address

32 Bobbin Wynd
Cambusbarron
Stirling
FK7 9LZ

Independent examiner

John S Anderson CA
French Duncan LLP
Macfarlane Gray House
Castlecraig Business Park
Springbank Road
Scotland
FK7 7WT

FORTH REGIONAL SCOUT COUNCIL

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FORTH REGIONAL SCOUT COUNCIL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their report and financial statements for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 and comply with the charity's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) 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)" (second edition - October 2019) (effective 1 January 2019).

Objectives and activities

The aim of the Scout Association is to promote 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. This is achieved through providing an enjoyable and attractive scheme of progressive training, based on the Scout Promise and Law and guided by the adult leadership.

Achievements and performance

Chairman's Report

With the impact of Covid 19 being significantly felt throughout the UK, 2020/21 has been an extremely quiet year for Forth Region Scouting with all face to face scouting being suspended over this period. In turn this has meant a decreased workload for Trustees, who also conducted all business remotely online, including a 'first' with their online AGM in November 2020.

Thankfully, due to our finances being in a generally healthy position prior to the pandemic and some significant government grants to local groups and Districts with owned premises, there was little if any negative financial impact. Notwithstanding this, we are conscious that the knock-on effect on membership and subsequent fees will in all likelihood be felt in future years when 'normal' scouting activities resume. It is ascertained that overall membership numbers have fallen by 13% in the census figures for January 2021, one of the smallest decreases throughout the UK, but we are not complacent about this and will focus our efforts to assist Districts to re-establish membership to pre-pandemic levels as soon as practicable in the future.

Another consequence of the pandemic and the great uncertainty it introduced was that all pre-planning and preparation for proposed international trips was suspended, which in turn meant very little financial transactions and coordination in comparison to previous years.

Nevertheless, I am very pleased to report that our Uniform team, despite being frustrated by all of these circumstances, kept spirits high and together they were very creative in providing Online Fun Days, Camps and other events to assist young people and keep scouting alive, albeit in a different form that we never ever anticipated previously. Again, my thanks go to Regional Commissioner Lenny Jamieson, his Depute Colin Robertson and their team for all of their sterling efforts. This is also a very poignant year as Lenny completes 10 years in the Regional role and will be standing down shortly as Commissioner. Many thanks Lenny and all the best for your personal and scouting future.

Many thanks to all volunteers and members within Forth Region over the past year which has been very quiet but also very challenging to try and maintain enthusiasm without the face to face element. We really could not manage without you!

Gordon Samson BSc
Chairperson, FRSC Executive

FORTH REGIONAL SCOUT COUNCIL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Regional Commissioner's Report

The region continues to operate fully with representation at national level by both adults and Young People (18 – 25). We continue to be honoured by having a member of the Scottish Youth Parliament from the region.

The Executive continue to have good representation from our youth members (under 25) as well as a balance from the four Scout districts.

Membership

Due to COVID-19 our membership dropped by 13.4% however this was considerably better than both the Scottish and UK overall which were both more than 20%.

Our youth membership is 3,235 down from 3,800 and adult membership 1,129 down from 1,369.

Programme

Our programme was very restricted with sections meeting online and as some restrictions were lifted meeting outdoors.

Large participation events were cancelled these included:

- A regionally lead cycle trip to The Netherlands that would have been attended by 35 young people and leaders
- The bi-annual Scottish International Jamborette at Blair Atholl attended by 66 selected Young People and attended by approximate 40 leaders from the region.
- The annual Funday at Barrwood attended by around 1,000 Young People from across the region

We did put on a very well attended Regional virtual fun day and camp weekend to replace the Barrwood camp and had the large number of our young people take up the opportunity to attend the Blair Atholl camp that had 20 nations participating the virtual camp.

The Scout Association has indicated a start date for a new section, Squirrels, for ages 4 – 6 and the region has 4 groups signed up and ready to go with the controlled introduction.

Training

Youth

Our youth continue to achieve awards done in a different way, however our older 14+ section found virtual scouting difficult after their home learning.

Adult

During lockdown the region took the opportunity to progress from last year our adult leaders compliance for mandatory training. Forth Region lead the way across Scotland reducing our non-compliance to 3%. First aid proved difficult however by splitting the theory from the practical again we lead the way.

Financial Support

As well as this training the region agreed to fund a trainer to attend an external course for outdoor first aid as lockdown eased. This will allow the region the opportunity to provide “in house” training for those who require a certificate for outdoor activities.

Scouting received support from Zoom with free licences and most groups went to online meetings. Government through local councils gave substantial grants to support Scout groups with their own halls and premises including the campsites at The Craigs, West Lothian and Inverrossachs and Stirling.

Summary

Although Scouting had a major downturn in numbers the impression that we have is that it is returning post lockdown stronger.

FORTH REGIONAL SCOUT COUNCIL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

As I end my term of 10-years as regional commissioner I am grateful to the time and commitment that our executive, commissioners, and leaders give and those who their time during my tender at no cost for the development of our young members.

Leonard Jamieson
Regional Commissioner

Financial review

The Covid pandemic has caused much disruption to local scouting during the year under review and has resulted in a reduction in income and a refund of previously held deposits. We have had to return £13,902 in deposits for funds paid to us in the previous financial year and this has had adverse effect on the Net Income/Expenditure, which has also been affected by our decision to donate the funds held in Namibia to the Scouts of Namibia. These latter funds are to be used in due course to assist with a visit to Blair Atholl of a troop of scouts from that country. Overall, the Net Expenditure for the year, in the non-expedition accounts, is around £1,000 and can be attributed to a reduction in the Regional Levy from around £5,500 to £3,700. The pandemic has led to a reduced membership with a consequent decrease in fees. Results for the year are detailed on page 6.

Future plans

It is anticipated that the membership will recover as face-to-face meeting is again allowed and our income and expenditure will be more representative of a normal year. Many groups have now recommenced, and while there has been an adverse effect on membership, we will be encouraging the return of previous members and recruiting new ones. We are currently organising for the World Jamboree in South Korea in 2023, but no other foreign trips are anticipated until at least 2022 or later. These trips are predominantly self-financing and do not require funding from the Region.

Reserves Policy

At the year end the general reserves were £14,032. The Board of Directors maintain a level of reserves to ensure that sufficient resources are available should the organisation be faced with reduced funding support. The board considers this level to be around £5,000, which is equivalent to three months of operating expenses.

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details are given in the accounting policy 1.2.

Risk Management

The Executive are always aware of the management of risks regarding financial planning and the recent pandemic has highlighted some areas where we need to be more aware. We are conscious of the problems associated with a fall in membership and it is encouraging that this Region has been relatively successful in maintaining this at a reasonable level. In view of the low level of expenditure our main outgoings refer manly to insurance, auditing and committee expenses and we will endeavour to keep these under constant review.

Structure, governance and management

Governing Document

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

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr L Jamieson (Resigned 31 August 2021)

Mr G Samson

Mr R Anderson

Mrs C Cosgrove

Mr C Robertson

(Resigned 8 July 2021)

Mr B MacNeil

FORTH REGIONAL SCOUT COUNCIL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Mr K Foggo	(Resigned 12 November 2020)
Ms A Scott	(Resigned 12 November 2020)
Mr C Stevenson	(Resigned 12 November 2020)
Mr N Cowie	
Mr K Meiklejohn	
Mr S Stewart	
Ms A Semple	
Mr L McDermott	(Appointed 12 November 2020)
Mr C Campbell	(Appointed 12 November 2020)
Mr J Cumming	(Appointed 1 September 2021)

Recruitment and appointment of trustees

As per Constitution and Byelaws, the Forth Region Scout Council (FRSC) elects members to the Regional Executive Committee (REC) at an Annual General Meeting (AGM). Further, Districts are asked to select by their own process, often at their own AGM, a local member to stand for election to the Forth REC under the 'District Representative' provision.

- FRSC membership is all local TSA (The Scout Association) members age 18+
- Scouting actively seeks to include some members aged 18-25 to serve on the REC
- Elections to the REC are open to all members, who may all self-nominate and vote.
- Elected posts (6) outnumber Districts (4); nominated & co-opted posts also exist.
- Elected members serve a two-year REC term, and may serve two consecutive terms

Management

Scout Council is an umbrella body to support Scout Groups and Districts in Forth Region. Its affairs are managed by the Regional Executive Committee, which operates in accordance with the Rules of Association. The Executive Committee is accountable to the members of the Regional Scout Council at their Annual General Meeting. The committee consists of office-bearers, elected members and nominated members, with power to co-opt. The members named served throughout the year.

The meetings were attended also by a number of other Scouting personnel for particular meetings.

FORTH REGIONAL SCOUT COUNCIL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Statement of Trustees' responsibilities

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 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 and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, 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 financial statements; and
- prepare the financial statements 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 financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) 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.

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

Mr G Samson

Trustee

Dated: 20 October 2021

FORTH REGIONAL SCOUT COUNCIL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF FORTH REGIONAL SCOUT COUNCIL

I report on the financial statements of the charity for the year ended 31 March 2021, 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 financial statements in accordance with the terms of the Charities and Trustee Investments (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the financial statements as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the financial statements.

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 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - (ii) to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

John S Anderson CA
French Duncan LLP
Macfarlane Gray House
Castlecraig Business Park
Springbank Road
Stirling
FK7 7WT
Scotland

Dated: 20 October 2021

FORTH REGIONAL SCOUT COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
Income from:					
Donations and legacies	2	134	140	274	9,113
Charitable activities	3	404	-	404	15,776
Other trading activities	4	117,863	(13,648)	104,215	199,058
Total income		<u>118,401</u>	<u>(13,508)</u>	<u>104,893</u>	<u>223,947</u>
Expenditure on:					
<u>Charitable activities</u>					
Charitable activities	5	118,159	3,769	121,928	269,352
Total charitable expenditure		<u>118,159</u>	<u>3,769</u>	<u>121,928</u>	<u>269,352</u>
Net income/expenditure for the year		242	(17,277)	(17,035)	(45,405)
Other recognised gains and losses					
Other gains or losses	8	-	466	466	(4,119)
Net movement in funds		<u>242</u>	<u>(16,811)</u>	<u>(16,569)</u>	<u>(49,524)</u>
Fund balances at 1 April 2020		<u>13,790</u>	<u>47,431</u>	<u>61,221</u>	<u>110,745</u>
Fund balances at 31 March 2021		<u><u>14,032</u></u>	<u><u>30,620</u></u>	<u><u>44,652</u></u>	<u><u>61,221</u></u>

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

All income and expenditure derive from continuing activities.

FORTH REGIONAL SCOUT COUNCIL

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Current assets					
Stocks	9	347		543	
Debtors	10	897		615	
Cash at bank and in hand		44,758		61,382	
		<u>46,002</u>		<u>62,540</u>	
Creditors: amounts falling due within one year	11	<u>(1,350)</u>		<u>(1,319)</u>	
Net current assets			44,652		61,221
			<u><u>44,652</u></u>		<u><u>61,221</u></u>
Income funds					
Restricted funds	13		30,620		47,431
Unrestricted funds			14,032		13,790
			<u>44,652</u>		<u>61,221</u>
			<u><u>44,652</u></u>		<u><u>61,221</u></u>

The financial statements were approved by the Trustees on 20 October 2021

Mr G Samson
Trustee

FORTH REGIONAL SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) 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)" (second edition - October 2019) (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, 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 financial statements.

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. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Donations and similar income

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income from charitable activities

Income from charitable activities includes income from activities or where entitlement is subject to specific performance conditions is recognised as earned (as the related service is provided).

FORTH REGIONAL SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

1.5 Resources expended

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure. All costs have been directly attributed to one of the functional categories of resources expended in the Statement of Financial Activities, the charity is not registered for VAT and accordingly expenditure is shown gross.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are those costs incurred directly in support of expenditure on the objects of the Charity. Governance costs are those incurred in connection with administration of the Charity and compliance with constitutional and statutory requirements.

1.6 Stocks

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

1.7 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.8 Foreign exchange

Transactions in currencies other than pounds sterling are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation are included in net income/(expenditure for the period).

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Total
	2021 £	2021 £	2021 £	2020 £
Donations and grants	134	140	274	9,113
For the year ended 31 March 2020	<u>5,390</u>	<u>3,723</u>	<u>9,113</u>	<u>9,113</u>

FORTH REGIONAL SCOUT COUNCIL

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

3 Charitable activities

	2021 £	2020 £
Training income	-	1,640
Other scouting activities	404	14,136
	<u>404</u>	<u>15,776</u>
Analysis by fund		
Unrestricted funds	404	11,331
Restricted funds	-	4,445
	<u>404</u>	<u>15,776</u>

4 Other trading activities

	Unrestricted funds	Restricted funds	Total	Total
	2021 £	2021 £	2021 £	2020 £
Marquee hire	-	-	-	1,225
Participants' contributions	117,863	(13,992)	103,871	169,819
Fundraising events	-	344	344	28,014
	<u>117,863</u>	<u>(13,648)</u>	<u>104,215</u>	<u>199,058</u>
Other trading activities	<u>117,863</u>	<u>(13,648)</u>	<u>104,215</u>	<u>199,058</u>
For the year ended 31 March 2020	<u>111,595</u>	<u>87,463</u>	<u>199,058</u>	<u>199,058</u>

Due to the cancellation of certain events, deposits had to be returned. The amount involved have been accounted for as income in the prior year.

FORTH REGIONAL SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

5 Charitable activities

	2021 £	2020 £
Insurance	773	1,537
IT, stationery and postage	693	724
Sundries	192	816
Other scouting activities	599	14,679
Travel and international event costs	(1,077)	71,157
Travel - Namibia	-	61,010
Training	70	5,170
Scout association dues	114,156	104,852
Grants and donations	4,723	5,974
	<u>120,129</u>	<u>265,919</u>
Share of governance costs (see note 6)	1,799	3,433
	<u>121,928</u>	<u>269,352</u>
Analysis by fund		
Unrestricted funds	118,159	136,009
Restricted funds	3,769	133,343
	<u>121,928</u>	<u>269,352</u>

6 Support costs

	Support costs £	Governance costs £	2021 £	2020 £
Legal and professional	-	1,338	1,338	1,320
Meeting and committee expenses	-	323	323	2,085
Bank charges	-	138	138	28
	<u>-</u>	<u>1,799</u>	<u>1,799</u>	<u>3,433</u>
Analysed between				
Charitable activities	<u>-</u>	<u>1,799</u>	<u>1,799</u>	<u>3,433</u>

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, but 1 of them were reimbursed a total of £252 for travel and subsistence expenses (2020- 2 were reimbursed £868).

FORTH REGIONAL SCOUT COUNCIL

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

8	Other gains or losses	Restricted funds	Restricted funds
		2021	2020
		£	£
	Foreign exchange losses	(466)	4,119
		<u> </u>	<u> </u>
9	Stocks	2021	2020
		£	£
	Stocks	347	543
		<u> </u>	<u> </u>
10	Debtors	2021	2020
	Amounts falling due within one year:	£	£
	Prepayments and accrued income	897	615
		<u> </u>	<u> </u>
11	Creditors: amounts falling due within one year	2021	2020
		£	£
	Accruals and deferred income	1,350	1,319
		<u> </u>	<u> </u>

FORTH REGIONAL SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

12 Unrestricted funds

	Movement in funds				Movement in funds			
	Balance at 1 April 2019	Incoming resources	Resources expended	Transfers	Balance at 1 April 2020	Incoming resources	Resources expended	Balance at 31 March 2021
	£	£	£	£	£	£	£	£
General fund	23,307	128,316	(136,009)	(1,824)	13,790	118,401	(118,159)	14,032
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

FORTH REGIONAL SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

13 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds					Movement in funds				
	Balance at 1 April 2019	Incoming resources	Resources expended	Transfers	Revaluations, gains and losses	Balance at 1 April 2020	Incoming resources	Resources expended	Revaluations, gains and losses	Balance at 31 March 2021
	£	£	£	£	£	£	£	£	£	£
Zambia fund	41,999	26,940	(27,596)	(36,643)	-	9,602	(4,011)	(40)	-	5,551
International fund	42,849	46,653	(45,611)	(13,352)	-	30,539	(9,302)	1,242	-	22,479
Sir Ian Bolton Trust	2,590	-	-	-	-	2,590	-	-	-	2,590
Namibia fund	-	22,038	(60,136)	51,819	(4,119)	4,700	(195)	(4,971)	466	-
	<u>87,438</u>	<u>95,631</u>	<u>(133,343)</u>	<u>1,824</u>	<u>(4,119)</u>	<u>47,431</u>	<u>(13,508)</u>	<u>(3,769)</u>	<u>466</u>	<u>30,620</u>

The International fund is held for international trips during the year.

The Zambia fund is for projects held in Zambia.

The Sir Ian Bolton Trust fund is held to financially support Scout and Rover members to achieve their full potential as leaders. Spending is restricted to accrued interest.

Namibia fund - this fund is used for projects delivered by Forth Region Scouts in Namibia.

FORTH REGIONAL SCOUT COUNCIL

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

14 Analysis of net assets between funds

	Unrestricted fund 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
Fund balances at 31 March 2021 are represented by:				
Current assets/(liabilities)	14,032	30,620	44,652	61,221
	<u>14,032</u>	<u>30,620</u>	<u>44,652</u>	<u>61,221</u>

15 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).