

Charity Registration No. SC034493 (Scotland)

FORTH REGIONAL SCOUT COUNCIL
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020

FORTH REGIONAL SCOUT COUNCIL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr L Jamieson
Mr G Samson
Mr R Anderson
Mrs C Cosgrove
Mr C Robertson
Mr B MacNeil
Mr K Foggo
Ms A Scott
Mr C Stevenson
Mr N Cowie
Mr K Meiklejohn
Mr S Stewart
Ms A Semple

(Appointed 27 October
2019)

Charity number (Scotland)

SC034493

Principal address

32 Bobbin Wynd
Cambusbarron
Stirling
FK7 9LZ

Independent examiner

French Duncan LLP
Macfarlane Gray House
Castle Craig Business Park
Springbank Road
Stirling
Scotland
FK7 7WT

FORTH REGIONAL SCOUT COUNCIL

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FORTH REGIONAL SCOUT COUNCIL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2020

The trustees present their report and financial statements for the year ended 31 March 2020.

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)" (as amended for accounting periods commencing from 1 January 2016).

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.

FORTH REGIONAL SCOUT COUNCIL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

Achievements and performance

Chairman's Report

I am very pleased to say that 2019/20 has yet again been another highly successful year for Forth Region Scouting. We oversaw three overseas trips, including a World Jamboree to West Virginia, USA, and when coupled with trips to Denmark and Namibia we have had the largest ever number of young people from Forth Region experiencing an international scouting event in a year.

From the Executive's perspective it was not without 'hiccups', as highly unusual circumstances were encountered by the organisers of the return Project trip to Namibia involving recent changes to legislation and protocols surrounding travel of under 18 year olds, which led to a near calamitous outcome. Numerous young persons were refused to be allowed to travel at the eleventh hour (airport desk!), resulting in significant disappointment and financial loss. Thankfully, the Region is in a sound financial state and could immediately respond to ensure that the trip still went ahead for those affected, albeit a couple of days later, and all involved had a great time. Furthermore, the subsequent endeavours of the organising team meant that virtually all monies laid out by the Region were eventually recovered and we were happy to put it all down to 'experience!' This was justification of the Regions 'reserves' policy in relation to International trips and a 'learning' experience for all of us. My gratitude, as ever, is extended to all those volunteers who organise and manage the trip, the fundraising and all financial aspects of such trips, as well as our Treasurer, Bob Anderson who oversees the complex arrangements on behalf of the Region Executive.

At last year's AGM in November 2019 we welcomed yet another 'young person' onto our Executive with the arrival of Anna Semple as the 5th member from the Districts. Now with four Executive members under 30yrs of age this undoubtedly benefits our decision-making process and provides the necessary perspective on what we deliver and how.

One major success of the past year, enjoyed by over 1,000 local young people was undoubtedly the Barrwood Fun Day in June which saw them all engaged in a variety of fun outdoor pursuits. Thanks to all of the operational organising committee who are working closer than ever with the Executive to ensure the sustainability of this and future events. In an associated vein, we are striving to obtain the necessary insurance cover for all of the Region's equipment currently stored at the Barrwood, it is no mean feat just trying to establish and collate all that we have.

We never stand still and the latter part of the year was taken up with the oversight of the Forth Region contingent for Blair Atholl Jamborette 2020 as well as a cycling expedition to the Netherlands. It was hoped that we could provide significant funding towards the attendance of a patrol from Namibian Scouts at the Jamborette but sadly, with the onset of Covid-19 pandemic all of the planning for these two events had to be cancelled. The latter part of the year has been consumed by the suspension of 'face to face' scouting and we wait to see what form the resumption of scouting will eventually take.

Many thanks once again to our Regional Commissioner Lenny Jamieson and his Depute, Colin Robertson, for their tireless efforts and to all who volunteer, in some shape or form, towards the success of scouting in their respective Districts and across Forth Region. We could not manage without you!

Gordon Samson BSc
Chairperson, FRSC Executive

FORTH REGIONAL SCOUT COUNCIL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

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

We continue to show a growth in numbers with an overall increase in membership of 1.3%

Our youth membership is 3,800 and adult membership 1,369.

Programme

In line with our development plan the region ran and participated in quality events to support the districts this included for our youth members in 2019:

- A large and highly successful open day at our local campsite in June, which was attended by over 1,000 of our young members. The activities offered included a wide variety of land and water-based activities
- Traditionally the region run major overseas events so 2019 was the year which our youth people participated in the World Scout Jamboree (WSJ) held in West Virginia, USA and hosted by North America Scouts (Canada, Mexico & USA). We sent our biggest contingent ever to a WSJ sending 28 participants and 5 leaders attending in differing capacities.
- The region ran a trip to Denmark that included 35 Scouts attending a camp near Sønderborg while 25 Explorers and Network members took part in a 10 day expedition throughout Denmark in groups of between 4 and 6 supported by 12 leaders.
- The region also decided to have an interim trip to do more projects in Namibia. 22 attended this trip. This trip needed major financial support when an issue at customs prevented under 18s travelling. This was resolved by the Regional Exec and financially resolved by the expedition leader post the event.
- Stirling and Trossachs ran a successful trip to the International Scout Centre in Kandersteg, Switzerland attended by 46 members.

This was a largest total number of young people in any year getting an opportunity to develop in a global environment.

In preparation for the 2020 trips selection was held to send 66 youths to the Scottish International Jamborette at Blair Atholl we had over 100 applications.

Two training events and the planning was put in place for a cycling expedition to The Netherlands which 30 had signed up.

Training

Youth

Our youth continue to achieve awards with 610 members of in Beavers, Cubs and Scouts achieving their top awards. Within the Explorer Section 35 Awards were made excluding Queen Scout Award, the top youth Award. We had several Duke of Edinburgh Awards 34 Bronze, 15 Silver and 15 Gold.

Scouting refer to the top awards are the Explorer Belt, Queen's Scout Award and Scout of the World Award. I am extremely pleased to report that we achieved 34 Explorer Belts, 9 Queen Scout Awards and have two Young People nearing completion of their Scouts of the World.

Youth Awards I am extremely pleased that The region now completely fund the provision of adult training so they can gain their Wood Badge for the role that they hold and we have seen a good number gain the award.

Adult

Through the support of our Adult Trainer we run a very successful programme of training. Regrettably for the region our Adult training was appointed Scottish Headquarters Adult Training from 1st April 2020.

FORTH REGIONAL SCOUT COUNCIL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

In January I decided to write, by mail, to all groups who had leaders that had not completed their basic training, this had the desired effect and reduced the non-compliance number from 24% to 17% in April and is very much work in progress. Although these percentages seem high the 4 best of the Scottish regions were on 23% or 24% in January by April the other 3 were on 22%. UK headquarters have now adopted a similar position of notification.

Financial Support

Financial support to youth members who have personal financial difficulties was made in line with a new policy document regarding support.

Adult members continue to be fully supported with all their adult training and management as well supported with activity permit training.

COVID-19

As we ended the financial year we were hit with the coronavirus. Scouting received support from Zoom and most groups went to on-line meetings.

Summary

As Scouting continues to grow successfully developing young people at section meetings throughout the region we are successfully making a difference in providing opportunities that not all our leaders can provide. Our leaders have more opportunity for training and we are offering exciting opportunities at home and overseas to our membership. 2020 will have different challenges with national headquarters both Scotland and UK changing their support to focus on the restart of Face to Face scouting as well as reducing staff >40% through redundancies.

As regional commissioner I am grateful to the time and commitment that our executive, commissioners, and leaders give at no cost for the development of our young members.

Leonard Jamieson
Regional Commissioner

Financial review

The Forth Regional Scout Council has handled all the transactions for the various trips and projects throughout the year which has necessitated a substantial volume through the individual accounts. The main General Account has seen fundraising from the marquee hire of £1,350 and Regional Levy of £5,518. We are now funding all training at Regional level and have made small grants to assist with some additional training.

Reserves Policy

At the year end the reserves were £13,790. 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.

The unrestricted fund has decreased in comparison to the previous year, however the council can meet the costs of the daily running of the region, meet any emergency costs and give scope to plan for the future.

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
Mr G Samson
Mr R Anderson
Mrs C Cosgrove
Mr C Robertson
Mr B MacNeil

FORTH REGIONAL SCOUT COUNCIL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

Mr C East	(Resigned 27 October 2019)
Mr K Foggo	
Ms A Scott	
Mr C Stevenson	
Mr N Cowie	
Mr K Meiklejohn	
Mr S Stewart	
Ms A Semple	(Appointed 27 October 2019)

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 2020

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: 19 October 2020

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 2020, which are set out on pages 8 to 14.

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. 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.



Gregory Callan BAcc CA
French Duncan LLP
Macfarlane Gray House
Castlecraig Business Park
Springbank Road
Stirling
FK7 7WT
Scotland

Dated: 19 October 2020

FORTH REGIONAL SCOUT COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2020

	Notes	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Total 2019 £
Income from:					
Donations and legacies	2	5,390	3,723	9,113	9,618
Charitable activities	3	11,331	4,445	15,776	44,607
Other trading activities	4	111,595	87,463	199,058	264,293
Total income		<u>128,316</u>	<u>95,631</u>	<u>223,947</u>	<u>318,518</u>
Expenditure on:					
<u>Charitable activities</u>					
Charitable activities	5	136,009	133,343	269,352	274,020
Total charitable expenditure		<u>136,009</u>	<u>133,343</u>	<u>269,352</u>	<u>274,020</u>
Net (outgoing)/incoming resources before transfers		(7,693)	(37,712)	(45,405)	44,498
Gross transfers between funds		(1,824)	1,824	-	-
Net (expenditure)/income for the year/ Net (outgoing)/incoming resources		<u>(9,517)</u>	<u>(35,888)</u>	<u>(45,405)</u>	<u>44,498</u>
Other recognised gains and losses					
Other gains or losses	8	-	(4,119)	(4,119)	(1,502)
Net movement in funds		<u>(9,517)</u>	<u>(40,007)</u>	<u>(49,524)</u>	<u>42,996</u>
Fund balances at 1 April 2019		23,307	87,438	110,745	67,749
Fund balances at 31 March 2020		<u><u>13,790</u></u>	<u><u>47,431</u></u>	<u><u>61,221</u></u>	<u><u>110,745</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 2020

	Notes	2020 £	£	2019 £	£
Current assets					
Stocks	9	543		400	
Debtors	10	615		2,763	
Cash at bank and in hand		61,382		108,855	
		<u>62,540</u>		<u>112,018</u>	
Creditors: amounts falling due within one year	11	<u>(1,319)</u>		<u>(1,273)</u>	
Net current assets			<u>61,221</u>		<u>110,745</u>
Income funds					
Restricted funds	12		47,431		87,438
Unrestricted funds			13,790		23,307
			<u>61,221</u>		<u>110,745</u>

The financial statements were approved by the Trustees on 19 October 2020



Mr G Samson
Trustee

FORTH REGIONAL SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2020

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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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.

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. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

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 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Taxation

The charity is exempt from tax on its charitable activities.

FORTH REGIONAL SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Total
	2020 £	2020 £	2020 £	2019 £
Donations and grants	5,390	3,723	9,113	9,618
For the year ended 31 March 2019	<u>1,982</u>	<u>7,636</u>		<u>9,618</u>

3 Charitable activities

	2020 £	2019 £
Training income	1,640	852
Other scouting activities	14,136	43,755
	<u>15,776</u>	<u>44,607</u>
Analysis by fund		
Unrestricted funds	11,331	28,242
Restricted funds	4,445	16,365
	<u>15,776</u>	<u>44,607</u>

4 Other trading activities

	Unrestricted funds	Restricted funds	Total	Total
	2020 £	2020 £	2020 £	2019 £
Marquee hire	1,225	-	1,225	2,425
Participants' contributions	110,370	59,449	169,819	217,573
Fundraising events	-	28,014	28,014	44,295
Other trading activities	<u>111,595</u>	<u>87,463</u>	<u>199,058</u>	<u>264,293</u>
For the year ended 31 March 2019	<u>107,425</u>	<u>156,868</u>		<u>264,293</u>

FORTH REGIONAL SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

5 Charitable activities

	2020 £	2019 £
Insurance	1,537	1,318
IT, stationery and postage	724	651
Sundries	816	2,519
Other scouting activities	14,679	36,796
Travel and international event costs	71,157	89,494
Travel - Namibia	61,010	35,777
Training	5,170	4,449
Scout association dues	104,852	99,578
Grants	5,974	780
	<u>265,919</u>	<u>271,362</u>
Share of governance costs (see note 6)	3,433	2,658
	<u>269,352</u>	<u>274,020</u>
Analysis by fund		
Unrestricted funds	136,009	145,015
Restricted funds	133,343	129,005
	<u>269,352</u>	<u>274,020</u>

6 Support costs

	Support costs £	Governance costs £	2020 £	2019 £
Legal and professional	-	1,320	1,320	1,172
Meeting and committee expenses	-	2,085	2,085	1,441
Bank charges	-	28	28	45
	<u>-</u>	<u>3,433</u>	<u>3,433</u>	<u>2,658</u>
Analysed between				
Charitable activities	<u>-</u>	<u>3,433</u>	<u>3,433</u>	<u>2,658</u>

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, but 2 of them were reimbursed a total of £868 for travel and subsistence expenses (2019- 2 were reimbursed £1,441).

FORTH REGIONAL SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2020

8	Other gains or losses	Restricted funds	Restricted funds
		2020	2019
		£	£
	Foreign exchange losses	4,119	1,502
		<u> </u>	<u> </u>
9	Stocks	2020	2019
		£	£
	Stocks	543	400
		<u> </u>	<u> </u>
10	Debtors	2020	2019
	Amounts falling due within one year:	£	£
	Other debtors	-	2,111
	Prepayments and accrued income	615	652
		<u> </u>	<u> </u>
		615	2,763
		<u> </u>	<u> </u>
11	Creditors: amounts falling due within one year	2020	2019
		£	£
	Accruals and deferred income	1,319	1,273
		<u> </u>	<u> </u>

FORTH REGIONAL SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

12 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					Balance at 31 March 2020
	Balance at 1 April 2019	Incoming resources	Resources expended	Transfers	Revaluations, gains and losses	
	£	£	£	£	£	£
Zambia fund	41,999	26,940	(27,596)	(36,643)	-	4,700
International fund	42,849	46,653	(45,611)	(13,352)	-	30,539
Sir Ian Bolton Trust	2,590	-	-	-	-	2,590
Namibia fund	-	22,038	(60,136)	51,819	(4,119)	9,602
	87,438	95,631	(133,343)	1,824	(4,119)	47,431
	87,438	95,631	(133,343)	1,824	(4,119)	47,431

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.

13 Analysis of net assets between funds

	Unrestricted fund 2020 £	Restricted funds 2020 £	Total 2020 £	Total 2019 £
Fund balances at 31 March 2020 are represented by:				
Current assets/(liabilities)	13,790	47,431	61,221	110,745
	13,790	47,431	61,221	110,745
	13,790	47,431	61,221	110,745

14 Related party transactions

There were no disclosable related party transactions during the year (2019 - none).