

Gateshead District Scout Council Annual Report and Accounts 2024



Contents

Welcome from the District Chair	3
Lead Volunteer's (District Commissioner's) Annual Report	4
Trustees' Annual Report	6
The Year Ahead.....	13
Annual Accounts.....	Error! Bookmark not defined.



Photography Credits

Photographs bring our annual report to life and our thanks go to the members of the District whose photographs are used throughout this report.

Welcome from the District Trustees

It is with great pleasure that we once again invite all readers to catch up on what's been happening in Gateshead Scouts and welcome you to find out more about the great work that is going on in Gateshead Scout District.

Unfortunately, 2024 again saw us without a District Chair due to circumstances beyond the District's control. We have worked hard to ensure that, despite that, activities continued for the young people across Gateshead.

Great Scouting happens most frequently in groups. We would also like to thank our

supporters once again. This includes all the parents, occasional helpers and outside organisations who have helped Scouting in Gateshead with their time, skills, expertise or - in the case of those organisations supporting us with grant funding - their money. Scouting does a lot for the community, and we are always appreciative when the community responds by supporting us in turn.

We have plenty of exciting things happening in 2024 and as we move forward, we hope to encourage even more volunteers to support us on our journey.

The Trustees of Gateshead Scouts



Lead Volunteer's (District Commissioner's) Annual Report

Membership Growth

Membership numbers for 2024 saw an increase in the number of young people partaking in Scouting across the year (see Trustees Report), and this continues a slow trend of increased numbers after the dip caused by the Coronavirus pandemic.

Victoria Road:

The roof at Victoria Road was replaced thanks to a grant from the Youth Investment Fund. This has helped to make Victoria Road more energy efficient. We have also been able to use some space for a local karate group to meet on a Friday. The space has also allowed the 7th to further expand its provision.

During 2024 the Victoria Road Scout Centre was used for District events such as the Cub Quiz, and adult First Aid Training.

District Events

The District programme has continued to be a diverse and dynamic entity, with leader and young people's perspectives being fed into the plans.

In 2024, the young people of the District had the opportunity to take part in badge days at Victoria Road Scout Centre and at Whickham Thorns Outdoor Activity Centre (WTOAC) as well as sports days, first aid competitions, dodgeball and a range of other activities. The annual camping competition was well attended and was won by the 21st Gateshead. The 21st had further success as their "Three Musketeers" won the Explorer Dodgeball.

The Beaver Sports Day held at South Street Primary School was won by the 13th Gateshead.

District Cub Camp at Dilston was attended by four groups. A large variety of bases were put on by groups and the young people had a wonderful time as ever.

Feedback from the young people was superb and again highlights the impact that nights away experiences can have on the physical and mental health of the young people in Scouting. Thanks to all who organised the event, especially Jane Thompson and Lisa Crawley.

The annual Cub quiz took place in November at Victoria Road. Thanks to the leader team at the 39th Gateshead who did a superb job as ever, challenging the grey matter of the Cub sections.



The District also provided over 60 volunteers for the two water stations for the Great North Run. Thanks go to all young people and families who turned up to help, and to Dave Porteous who organised the Heworth station, and to James Heron who organised the Whitemare Pool station. It is always a matter of huge pride to see our young people turning out to support their community and to hear them shouting words of encouragement to flagging runners.

As ever, a number of groups took part in the varied Scout County programme, including the explorer scout Midnight Madness night hike competition, the Geoffrey Gordon Cup hiking/orienteering competition and the ever popular Confido camp for scouts and explorer scouts..

Young Leaders

Thanks to Cathy Westgate and Peter Crawley, the District continued to develop leadership potential through the Young Leader programme.

We had a number of young people complete all of their training and gain their young leader belts and the evidence from Group Lead Volunteers is that Young Leaders are taking an increasingly important role in supporting sectional activities across the District on a weekly basis. Again, this provides compelling evidence of the skills for life we are helping our young people to develop and deliver.



Coalburns Plantation

During 2024 the District began the process of taking over the lease for the Coalburns Plantation woodland site, from Durham and City Scout District (leased from the Woodland Trust). The grant from Highways England allowed the installation of the composting toilet, and four yurts began being installed in November 2024.

The site will be managed out of Whickham Thorns Outdoor Activity Centre and will be a superb community asset for our Scouts, helping them get back to basics and the develop the skills of outdoor life which lie at the core of our movement.

Andrea McGuigan

Lead Volunteer, Gateshead Scouts



Trustees' Annual Report

Year Ending 31st December 2024

The trustees once again take pleasure in presenting their annual report along with the financial statements of the charity for the year ended 31st December 2024.

Constitution and Objects

Gateshead District Scout Council (informally known as 'Gateshead Scouts' and also referred to herein as 'the Scout District' or simply 'the District') is a registered charity in England and Wales (number 1015159).

Gateshead Scouts' governing documents are those of The Scout Association. They consist of a Royal Charter dated 4th January 1912 (as amended by supplemental charters dated 28th March 1949, 18th February 1959, 5th May 1967 and 19th July 1991), which in turn gives authority to the Bye Laws of The Scout

Association, the Policy, Organisation and Rules (POR) of the Scout Association; and also by a constitutional document approved by the District Scout Council on 24th September 2022 which defines the Scout District's implementation of POR Chapter 4 ('The Scout District') with respect to the operation of the District Scout Council and the District Trustee Board.

Significant changes have been drafted to the District constitution which were adopted in 2024. This is to reflect more significant changes to the composition of the trustee board arising as a result of the 'transformation programme' currently being undertaken nationally by the Scout Association.

Organisation

The trustees who have served during the year are shown below. In accordance with the charity's constitution referenced above, during 2024 the District Chair, District Commissioner, District Youth Commissioner, District Secretary, District Treasurer, District Explorer

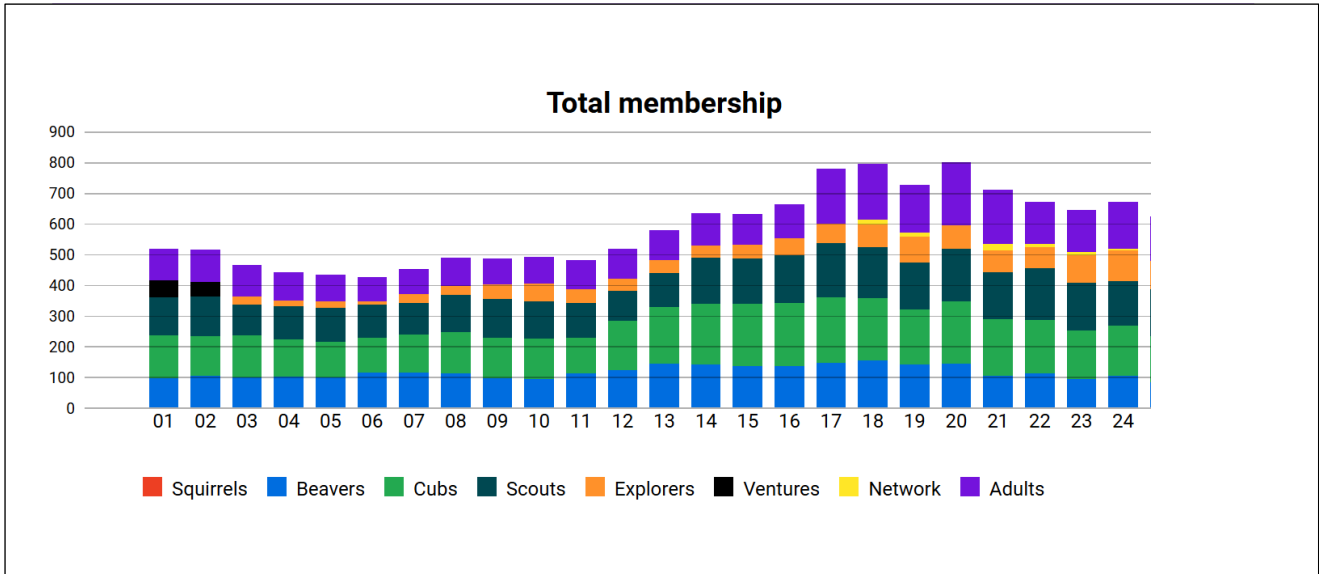
Trustees for the Year 2024

Trustees - ex-officio

James Heron	District Treasurer
L. Wales	District Secretary
A. McGuigan	District Commissioner and Acting District Chair
Vacant	District Youth Commissioner
Vacant	District Explorer Scout Commissioner

Trustees – nominated, elected and co-opted

A. Scott
A. Oliver
P. Byrne
S. Johnson
K. Percy
K. Thompson



Scout Commissioner and District Scout Network Commissioner were all ex-officio trustees. Additional trustees are elected, nominated or co-opted to the District Executive Committee also in accordance with the charity's constitution referenced above.

The trustees regularly met face-to-face throughout the year and also communicate electronically to discuss specific matters in relation to the charity, and also make decisions electronically between face-to-face meetings, as allowed by the charity's constitution.

During 2024 there was one sub-committee to deal with specific matters relating to Whickham Thorns Outdoor Activity Centre, which operates in accordance with the relevant rules laid down in the Scout Association's Policy, Organisation and Rules, and Terms of Reference approved by the trustees.

At the start of 2024 our elected Chair remained unavailable to support Scouting in Gateshead and the District Commissioner (now called the District Lead Volunteer and also an ex-officio trustee) continued to fulfil the role of District Chair. Recruitment of a new Chair continues to be difficult.

James Heron has been undertaking the role of Treasurer, and ensured excellent financial governance with other trustees (see below).

The Trustees introduced the new Transformation in 2024 and all new trustees were elected due to professional expertise in the areas of Safeguarding, Audit, Accountancy, Leisure Management, Education and Insurance.

Membership

Committed to the communities in the east of the Metropolitan Borough of Gateshead (east of the River Derwent), in January 2024 the Scout District had 516 members (including all adults). This is an increase of 9 when compared to the figure in January 2023.

At the end of 2024, 156 adults were volunteering in Gateshead.

While still short of our pre-pandemic membership numbers the trustees are delighted to see a reversal in the post pandemic downward trend and an increase in both core youth and adult volunteer numbers.

Recruiting more adult volunteers remains key to our ability to increase youth numbers further and will be a focus in 2025.

The trustees would again like to thank all of our volunteers for the support that is provided across Gateshead Scouts and especially in supporting the work of the district team.

The activities of the Scout District are summarised below, but the trustees would

again highlight that it is the day-to-day activities in our scout groups and explorer scout units that makes Scouting such an enjoyable and positive experience for our young people.

The trustees once again extend their thanks to our young leaders and adult volunteers who have driven positive change in 2024, resulting in a welcome return to growth.

Review of Activities / How We Benefit the Public

Our charitable objects are:

“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.”

Gateshead Scouts continues to meet the Charity Commission's public benefit criteria under both the 'advancement of education' and the 'advancement of citizenship or community development' headings.

In addition to fulfilling the objectives of the charity, we also offer support to adult members of the Scout Association volunteering in the Scout District.

The focus of the charity's activities continues to be the provision of Scouting and support for local communities throughout our geographical area.

This is provided through the provision of:

- Explorer Scouting and Scout Network programmes and activities (for 14 to 24 year olds).
- Administrative, organisational and programme support for Beavers, Cubs and Scouts (aged 6 to 13) who are members of our 7 local Scout Groups (note that in 2024 there were still no

Squirrel Dreys established in Gateshead District for boys and girls aged 4 and 5).

- Support for the growth and development of Scouting.
- Provision of medium scale events, competitions and activities which could not usually be provisioned through local Scout Groups.
- Access to adventurous and/or outdoor activities through Whickham Thorns Outdoor Activity Centre (WTOAC), Ebchester boathouse and soon to be Coalburn Plantation camp site, all of which are also available for use by other educational and youth groups and members of the wider public.
- Working with Gateshead Council and local voluntary groups and charities in support of young people and families in our local communities.

Review of Financial Results

Gateshead Scouts manage their finances through the use of commercial accounting software which is used in the preparation of financial reports including the annual accounts.

This software is used on an on-going basis, with the financial performance of Whickham Thorns Outdoor Activity Centre reviewed monthly by the Whickham Thorns sub-committee.

Trustees review the financial performance of Whickham Thorns Outdoor Activity Centre and other charitable activities on a quarterly basis using reports generated from the accounting system.

The trustees again thank Andy Oliver and James Heron for their on-going work in preparing and presenting these financial reports for review.

As can be seen from the chart, Gateshead Scouts have continued to see an increase in

both incoming resources and resources expended.

This continues an established trend of generating a financial surplus over the last few years largely because of the continued operation of and surplus generated by Whickham Thorns Outdoor Activity Centre.

This resulted in a reduced surplus when compared to 2023, but the operation and financial performance of Whickham Thorns again proved to be of significant benefit to the financial state of the charity and continues to drive continued investment in and development of the core objectives of the charity. We are also saving for the conversion of the cottages on site so that we can meet the need for cost effective residential facilities for scouts and the community.

Gateshead Scout Shop continues to generate a small surplus, but is principally there to provide to service to our members and those of neighbouring scout districts.

As a result of this, the Scout District was once again able to provide financial support to scout groups in the District by way of not charging for the Scout District events such as the activity days at Whickham Thorns

In 2022 the district set aside an initial sum of £10,000 to provide direct financial support to our youth members most in need (see grant and loan making policies below). This had one applicant in 2024.

Although available grants will be used wherever possible, much of the cash at bank and cash at hand is therefore ear-marked for the ongoing development of Whickham Thorns Outdoor Activity Centre, future work at the Victoria Road Scout Centre and the prospective camp site, all of which provide direct benefit to our members and the wider community.

We remain confident that as Gateshead Scouts continue our development and growth,



the Scout District has the financial means to support such change.

Based on the above, the trustees are confident that our financial management is sound and that the risks associated with increasing income and expenditure are manageable given the controls which are in place.

Grant and Loan Making Policies

The Gateshead Scouts 'Access for All' grant making policy continues to ensure inclusive access to all Scouting events and activities for young people and adults of limited financial

means, with significant grants available to cover the cost of uniform, membership fees, events and activities.

Reserves Policy

Gateshead Scouts continue to review our reserves policy in light of the need to be able to maintain income generating operations at Whickham Thorns Outdoor Activity Centre, to be able to fulfil statutory obligations in respect of employed staff and to continue to meet costs associated with the operation of the new district headquarters building (Victoria Road Scout Centre)..

Throughout 2024 the charity continued to maintain reserves equating to 12 months operational expenditure for these purposes.

Investment Policy

Gateshead Scouts has some medium long term investments. Until recently this was felt appropriate given the intention that cash at bank and cash at hand would be used in the near to medium term to support maintenance and development activities at Victoria Road Scout Centre, Whickham Thorns Outdoor Activity Centre and Coalburns Plantation camp site. However, the Trustees took the decision to invest some funds in gels.

Risk Management

During 2024 risks continued to be managed on an on-going basis.

Gateshead Scouts follow the rules and best practices of The Scout Association, including the:

- Equal Opportunities Policy
- Privacy and Data Protection Policy
- Religious Policy
- Safeguarding Policy
- Safety Policy
- Vetting Policy
- Anti-Bullying Policy

The trustees continue to maintain an organisation specific risk register which identifies the most significant safeguarding, safety, financial, operational and reputational risks to the charity.

This allows risks to be identified, prioritised and mitigated to a level which is acceptable to the trustees and the risk register is reviewed and updated on a regular basis.

Trustee Induction, Training and Declarations of Conflict

Most of our trustees are from a Scouting background and are familiar with the objectives and operation of the charity.

In accordance with the requirements of the Scout Association, all trustees are required to undertake mandatory trustee training, which is part of The Scout Association's adult training scheme.

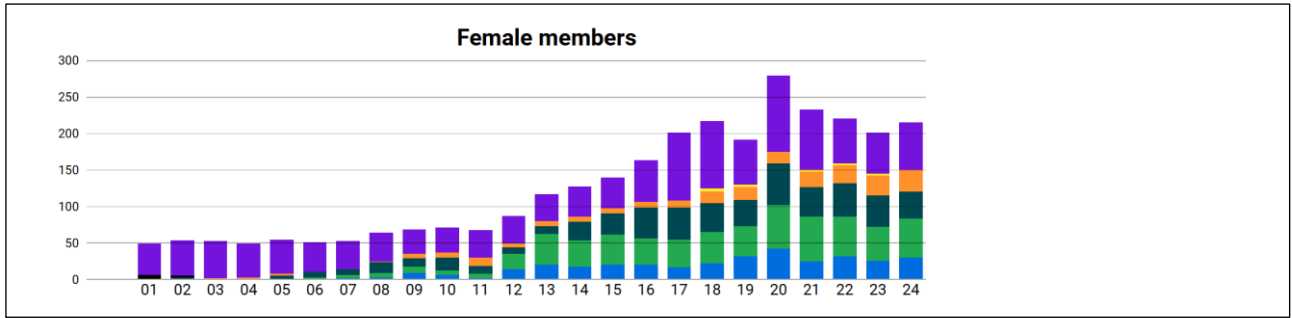
All trustees are required to declare any related parties, to proactively declare any potential conflicts of interest, and to declare any unforeseen conflicts of interest as they arise.

In 2024 no significant conflicts or interest arose and any minor conflicts of interest were declared and appropriately managed.

Diversity and Inclusion

Membership is open to all members of the public in accordance with our religious, equal opportunities and development policies, subject to our safety, vetting and child protection policies.

2024 saw a slight increase in the percentage of female members in the District but this is part of the year-to-year variation and is not considered a long term trend.



The overall ethnicity of our membership continues to reflect the communities from which our members are drawn, and we continue to review how we engage and work with ethnic minority groups in the Scout District, to ensure that Scouting is not only open to all, but available in all communities.

Responsibilities of The Trustees

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year.



In preparing these financial statements (below), the trustees are required to:

- Select suitable accounting policies, and apply them on a consistent basis.

- Observe the methods and principles in the Charities Statement of Recommended Practice.
- Make judgements and estimates that are prudent and reasonable.
- State whether applicable UK accounting standards and Statements of Recommended Practice have been followed, subject to any departures disclosed and explained in the financial statements.
- Prepare the financial statements on the on-going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011.

The trustees 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.

Approval of the Trustees Report

Approved by the trustees on 26th October and signed on their behalf by:

Trustee.

[hardcopy signature appended to the master
record]

The Year Ahead

It is our usual practice to look forward to the year ahead, a practice which we are happy to resume for 2025.

With a focus on the return to district events and competitions in the last two years, we again expect to make full use of the facilities at Victoria Road Scout Centre and Whickham Thorns Outdoor Activity Centre to deliver a fun and enjoyable district activity programme.

We will continue to build on District activities. 2024 saw a significant increase in District competitions and events and at the end of 2024 we planned an even busier programme for 2025, with a significant increase in activities for the beaver scout section.

During the coming year we expect to continue to develop the Coalburns Plantation and seek to try and improve the storage on site and the communal area.

We will also continue to develop and deliver new activity offerings at Whickham Thorns and we will start to implement fundraising plans for the development of the cottages at Whickham Thorns to allow us to provide indoor residential accommodation. This is based on the support received from Meldrum Construction Services Ltd, who supported us in developing detailed plans and costings for the work required.

Also in the second half of the year we expect to focus more on supporting Scout Groups in the District to:

- Restructure and strengthen their governance and operations in accordance with the Scout Association's transformation plan.
- Recruit more adult volunteers, which will in turn support further growth in core youth numbers.



Finally, during 2025 we will be placing renewed focus on assuring safe Scouting in Gateshead in line with initiatives being taken nationally by the Scout Association.

All of this will require continued focus on good governance and we expect on-going work to be continued with respect to managing strategic risks, including the updating of data protection and other policies in the District.

GATESHEAD DISTRICT SCOUT COUNCIL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF GATESHEAD DISTRICT SCOUT COUNCIL

I report to the trustees on my examination of the financial statements of Gateshead District Scout Council (the charity) for the year ended 31 December 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

John Challis

Member of The Institute of Chartered Accountants England and Wales

A6 Kingfisher House
Kingsway
Team Valley Trading Estate
Gateshead
NE11 0JQ

Dated: 10th October 2024

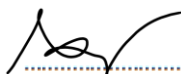
GATESHEAD DISTRICT SCOUT COUNCIL

STATEMENT OF FINANCIAL POSITION


AS AT 31 DECEMBER 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	11		249,246		210,914
Investments	12		201,028		-
			<u>450,274</u>		<u>210,914</u>
Current assets					
Stocks	13	9,814		10,087	
Debtors	14	8,364		76,343	
Cash at bank and in hand		77,345		290,647	
		<u>95,523</u>		<u>377,077</u>	
Creditors: amounts falling due within one year	15	<u>(3,667)</u>		<u>(80,138)</u>	
Net current assets			<u>91,856</u>		<u>296,939</u>
Total assets less current liabilities			<u>542,130</u>		<u>507,853</u>
Net assets excluding pension liability			<u>542,130</u>		<u>507,853</u>
The funds of the charity					
Restricted income funds	16		9,500		9,500
Unrestricted funds - general			331,602		348,353
Unrestricted funds - designated	17		201,028		150,000
			<u>542,130</u>		<u>507,853</u>

The financial statements were approved by the trustees on ... 26th October 2025



 Ms A McGuigan
 Trustee



 Mr J Heron
 Trustee

GATESHEAD DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 2019). 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 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 £.

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.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors or grantors 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 Income

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.

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.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

GATESHEAD DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies (Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Costs of raising funds comprise the costs associated with attracting donations, grants and legacies and the costs of trading for fundraising purposes.

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

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resources. Costs relating to particular activity are allocated directly, other costs are apportioned on an appropriate basis, as set out in the notes to the accounts.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	Not depreciated
Plant and equipment	20% Straight line
Computers	33.33% Straight line
Motor vehicles	20% Straight line

Freehold land is not depreciated.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

GATESHEAD DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies (Continued)

1.9 Stocks

Stocks are stated at the lower of cost and net realisable value.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.10 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.

2 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	4,350	-	4,350	991	-	991
Grants receivable	10,380	60,189	70,569	1,500	68,289	69,789
	<u>14,730</u>	<u>60,189</u>	<u>74,919</u>	<u>2,491</u>	<u>68,289</u>	<u>70,780</u>

3 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Youth programme		
District activities	<u>1,039</u>	<u>906</u>

Summary Statement of Financial Activities - Year to 31 December 2024

GATESHEAD DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

4 Income from other trading activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Membership fees	19,418	-	19,418	17,644	-	17,644
Scout Shop income	6,128	-	6,128	5,782	-	5,782
Activity centre income	183,655	14,689	198,344	157,024	16,881	173,905
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Other trading activities	209,201	14,689	223,890	180,450	16,881	197,331
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

5 Income from investments

	Unrestricted funds designated 2024 £	Unrestricted funds designated 2023 £
Interest receivable	1,028	-
	<u> </u>	<u> </u>

6 Expenditure on raising funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Trading costs						
Scout Shop purchases	4,652	-	4,652	4,034	-	4,034
Activity Centre costs	44,645	6,571	51,216	54,581	17,516	72,097
Staff costs	96,220	8,118	104,338	72,049	12,275	84,324
Depreciation and impairment	14,020	-	14,020	8,349	-	8,349
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	159,537	14,689	174,226	139,013	29,791	168,804
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Summary Statement of Financial Activities - Year to 31 December 2024

GATESHEAD DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

7 Expenditure on charitable activities

	Youth programme and support 2024 £	Volunteer training 2024 £	Governance costs 2024 £	Total 2024 £	Youth programme and support 2023 £	Volunteer training 2023 £	Governance costs 2023 £	Total 2023 £
Direct costs								
Youth Programme	2,667	736	228	3,631	1,540	100	1,256	2,896
Membership subscriptions	25,295	-	423	25,718	23,856	-	438	24,294
Bad Debts	-	-	-	-	2,464	-	-	2,464
Building repairs	63,024	-	-	63,024	60,189	-	-	60,189
	<u>90,986</u>	<u>736</u>	<u>651</u>	<u>92,373</u>	<u>88,049</u>	<u>100</u>	<u>1,694</u>	<u>89,843</u>
Grant funding of activities (see note 8)	-	-	-	-	500	-	-	500
	<u>90,986</u>	<u>736</u>	<u>651</u>	<u>92,373</u>	<u>88,549</u>	<u>100</u>	<u>1,694</u>	<u>90,343</u>
Analysis by fund								
Unrestricted funds - general	27,962	736	651	29,349	27,860	100	1,694	29,654
Restricted funds	63,024	-	-	63,024	60,689	-	-	60,689
	<u>90,986</u>	<u>736</u>	<u>651</u>	<u>92,373</u>	<u>88,549</u>	<u>100</u>	<u>1,694</u>	<u>90,343</u>

GATESHEAD DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

8 Grants payable

	Youth programme and support 2023 £ <u>500</u>
Grants to individuals	
-	

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	<u>6</u>	<u>4</u>

Employment costs

	2024 £	2023 £
Wages and salaries	108,445	79,094
Social security costs	(5,660)	3,916
Other pension costs	1,553	1,314
	<u>104,338</u>	<u>84,324</u>

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

Summary Statement of Financial Activities - Year to 31 December 2024

GATESHEAD DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

11 Tangible fixed assets

	Freehold land and buildings	Plant and equipment	Computers	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 January 2024	180,000	48,397	1,182	7,080	236,659
Additions	-	56,202	-	-	56,202
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 December 2024	180,000	104,599	1,182	7,080	292,861
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Depreciation and impairment					
At 1 January 2024	-	24,459	298	4,838	29,595
Depreciation charged in the year	-	12,210	394	1,416	14,020
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 December 2024	-	36,669	692	6,254	43,615
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Carrying amount					
At 31 December 2024	180,000	67,930	490	826	249,246
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 December 2023	180,000	27,788	884	2,242	210,914
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

12 Fixed asset investments

	Unlisted investments £
Cost or valuation	
At 1 January 2024	-
Additions	201,028
	<u> </u>
At 31 December 2024	201,028
	<u> </u>
Carrying amount	
At 31 December 2024	201,028
	<u> </u>
At 31 December 2023	-
	<u> </u>

13 Stocks

	2024 £	2023 £
Finished goods and goods for resale	9,814	10,087
	<u> </u>	<u> </u>

Summary Statement of Financial Activities - Year to 31 December 2024

GATESHEAD DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

14 Debtors

	2024	2023
Amounts falling due within one year:	£	£
Trade debtors	8,364	16,154
Prepayments and accrued income	-	60,189
	8,364	76,343
	8,364	76,343

15 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other taxation and social security	2,749	6,466
Other creditors	918	7,583
Accruals and deferred income	-	66,089
	3,667	80,138
	3,667	80,138

16 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	£	£	£	£	£
HAF Projects	-	14,689	(14,689)	-	-
GDS - Awards for all fund	9,500	-	-	-	9,500
Youth investment fund	-	60,189	(63,024)	2,835	-
	9,500	74,878	(77,713)	2,835	9,500
	9,500	74,878	(77,713)	2,835	9,500

Summary Statement of Financial Activities - Year to 31 December 2024

GATESHEAD DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

16 Restricted funds (Continued)

Previous year:	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	£	£	£	£	£
HAF Projects	4,810	16,881	(21,691)	-	-
GDS - Awards for all fund	-	-	(500)	10,000	9,500
Youth investment fund	-	60,189	(60,189)	-	-
National Highways	-	8,100	(8,100)	-	-
	4,810	85,170	(90,480)	10,000	9,500
	4,810	85,170	(90,480)	10,000	9,500

Restricted funds and the restrictions on the use of these funds are:

HAF projects

Represents grants received to run school holiday activity camps for local young people, with a programme of activities and healthy food, in collaboration with Gateshead Council.

Youth investment fund - Roof repairs

Represents a grant received from the youth investment fund to replace the roof at Victoria Road Scout Centre.

Gateshead Scouts - Awards for all

Represents funds available for members of Gateshead Scouts to help towards the costs of scouting.

17 Unrestricted funds - designated

These are unrestricted funds which are material to the charity's activities.

	At 1 January 2024	Incoming resources	Transfers	At 31 December 2024
	£	£	£	£
Building development fund	150,000	1,028	50,000	201,028
	150,000	1,028	50,000	201,028
	150,000	1,028	50,000	201,028
Previous year:	At 1 January 2023	Incoming resources	Transfers	At 31 December 2023
	£	£	£	£
Building development fund	-	-	150,000	150,000
	-	-	150,000	150,000
	-	-	150,000	150,000

GATESHEAD DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

17 Unrestricted funds - designated

(Continued)

Designated funds and the use of these funds are as follows:

Buildings development fund

Represents funds arising from funds raised which has been designated by the trustees to fund future planned building developments. Notably the 'cottages' project at Whickham Thorns and the HQ at Victoria road.

18 Analysis of net assets between funds

	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 December 2024:				
Tangible assets	249,246	-	-	249,246
Investments	-	201,028	-	201,028
Current assets/(liabilities)	82,356	-	9,500	91,856
	<u>331,602</u>	<u>201,028</u>	<u>9,500</u>	<u>542,130</u>
	<u><u>331,602</u></u>	<u><u>201,028</u></u>	<u><u>9,500</u></u>	<u><u>542,130</u></u>
	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 December 2023:				
Tangible assets	210,914	-	-	210,914
Current assets/(liabilities)	137,439	150,000	9,500	296,939
	<u>348,353</u>	<u>150,000</u>	<u>9,500</u>	<u>507,853</u>
	<u><u>348,353</u></u>	<u><u>150,000</u></u>	<u><u>9,500</u></u>	<u><u>507,853</u></u>



Gateshead District Scout Council

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