

GOSPORT DISTRICT SCOUT COUNCIL

TRUSTEES ANNUAL REPORT

UNAUDITED FINANCIAL STATEMENTS

30 September 2024

Charity registration number: 1023671

Scout Association: 12014

GOSPORT DISTRICT SCOUT COUNCIL**CONTENTS****30 September 2024**

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GOSPORT DISTRICT SCOUT COUNCIL

TRUSTEES' ANNUAL REPORT

Year ended 30 September 2024

Section A - Reference and administration details

Gosport District Scout Council- The Scout Association District Registration number is 12014.

The Gosport District Scout Council is a registered Charity and its Charity registration Number is 1023671

List of Trustees:-

Name	Appointment	Sub committee	
Paul Jeram	District Chairman	Ex Officio	Nominated
Robin Peddell	Lead Volunteer	Ex Officio	Nominated
Jane Warner	District Treasurer	Finance	Elected
Mandy Batchelor	Deputy Treasurer	Finance	Elected
Gwyn Evans	District Secretary	Finance Appointments	Elected
Jessica Haggard	District Youth Commissioner	Ex Officio	Nominated
Trevor Smith	Deputy District Commissioner	Ex Officio	Nominated
Peter Giffin	Deputy District Commissioner	Ex Officio	Nominated
Patricia Brown	Appointments Secretary	Finance Appointments	Elected
Clive Pittard	Scout Active Support Manager		Nominated
Ryan McGarvey	DESC		Appointment
Chris Smith	DNSC		Appointment
Lee Pounds	GSL rep.	Appointments	Elected
Vacant	Beaver ADC		Elected
Lisa Young	Cub ADC		Elected
Nigel Fleetwood	Scout Leader		Elected
Sean Werren	18-25		Co opted
Trevor Smith	Gang Show		Co-opted
Allan Davey	Kayaking Rep		Co-opted
Carl Pettitt, Charles Nunn, Mike Brown	Solent Training Centre	Appointments	Co opted
Tory Smith	Fundraising Chair		

Professional advisers

Bankers: HSBC Bank, 26 High Street, Gosport, Hampshire PO12 1DG

Independent examiner: A Weston FMAAT

GOSPORT DISTRICT SCOUT COUNCIL**TRUSTEES ANNUAL REPORT (CONTINUED)****Year ended 30 September 2024****Section B - Structure, governance and management**

The District's governing documents are those of the Scout Association. They consist of a Royal Charter, which in turn gives authority to the bye-laws of the Association and the Policy, Organisation and Rules of the Scout Association.

The District is a Trust established under its rules which are common to all Scouts.

The Trustees are appointed in accordance with the Policy, Organisation and Rules of the Scout Association.

The District is managed by the District Executive Committee the members of which are Charity Trustees of the Gosport District Scouts, which is an Educational charity. As charity trustees they are responsible for complying with legislation applicable to charities. This includes the registration, keeping of proper accounts and making returns to the Charity Commission as appropriate.

The Committee meets every two months and consists of three independent representatives, the Chairman; the Treasurer and the Secretary together with the District Commissioner and section representatives.

The District Executive Committee exists to support the District Commissioner in meeting the responsibility of the appointment and is responsible for: the maintenance of District property; the raising of funds and the administration of District finance; the insurance of persons and property and equipment; District Public occasions; assisting in the recruitment of leaders and other adult support; appointing any sub-committees that may be required; and, appointing District administrators other than those elected.

Risk Management

The Trustees have assessed and will continue to monitor the major risks to which they believe the Scout Council is exposed, in particular those related to the operations and finances and are, at present, satisfied that systems are in place to mitigate the exposure to major risks.

The main areas of concern are: damage to buildings and property; injury to leaders, helpers, supporters and members; and, loss of income from Scout Shop, District Headquarters and Gang Show.

The District, through the capitation fees, contributes to the Scout Association's national accident insurance policy. Risk assessments are carried out before all activities are undertaken.

DBS checks are carried out for all adult members of the Scout Association and for parent helpers.

Reduced income - The District is primarily reliant upon income from subscriptions. The District does hold a reserve to ensure continuity of activities should there be a major reduction in income.

The District Constitution was approved at the last Annual General Meeting. It is held by the District Secretary and is reviewed annually.

GOSPORT DISTRICT SCOUT COUNCIL
TRUSTEES ANNUAL REPORT (CONTINUED)
Year ended 30 September 2024

Section B - Structure, governance and management (continued)

Reserves Policy

Gosport District Scout Council's policy is to hold sufficient unrestricted reserves to enable it to:

- (a) meet the financial uncertainty over the lease of the DHQ.
- (b) withstand any other unforeseen financial setback;
- (c) take advantage of any opportunity which the District Executive Committee considers will benefit the Council and the community it serves.
- (d) provide temporary financial assistance to Scout groups in the expectation of receipt of funding from other organisations.

The Trustees have determined that the appropriate level of general reserves should be, at least, equal to 6 months expenditure of general funds.

Section C - Objectives and activities Policy Organisation and Rules Chapter 1

The Purpose of the Scout Association - Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to Society.

The Values - Integrity; Respect; Care; Belief; Co-operation.

The Method - Scouting takes place when young people in partnership with adults, work together based on the Values of Scouting and in the attainment of the objectives and activities the Trustees have had regard to the Charity Commission's guidance on Public Benefit.

Section D - Achievements and performance

Membership - The District has held steady in terms of the youth and adult members in Gosport with no change during the past year.

Assets- the buildings and equipment owned by Gosport District Scout Council have been assessed and procedures are being put in place to monitor usage and value.

GOSPORT DISTRICT SCOUT COUNCIL
TRUSTEES ANNUAL REPORT (CONTINUED)

Year ended 30 September 2024

Section E - Financial review

The District made an overall surplus of £2,296.

The Unrestricted funds at the year-end total £139,338, of which £97,140 has been designated for the Scout shop, Gang show and other activities. Thus £42,198 [£4,228 is fixed assets] remains as an unrestricted general fund which the trustees believe is sufficient to cover short-term fluctuations in income and expenditure.

Section F - Plans for the future period

a) To continue to provide the governance and management to enable young people to have access to the Objectives and Activities within the Policy Organisation of the Scout Association.

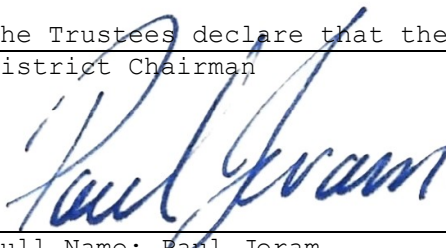
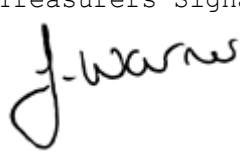
b) Our plan to Support, Develop and Grow continues and will form the foundations for our strategy in Gosport moving forward.

c) During the next year, the management team will undertake the following:

- Ensure that the District continues to thrive and has the best systems in place to support the groups, to support all adult volunteers in the District and develop Scouting in the District.
- Provide Governance and support to the adults in the District in delivering the Trustees responsibilities
- Support the District Leadership team in delivering their vision for the District and assist with a development plan to meet that vision.
- Support the District Leadership Team to ensure that Scouting is attractive to young people and adults from all backgrounds in the District.
- Ensure the District Board of Trustees support the District Leadership team in providing an exciting program of events and to work together with others to meet the Scouting needs of the area.
- Support the District Leadership team to deliver the County Commissioner vision for Scouting across the county.

Section G - Declaration

The Trustees declare that they have approved the trustees report above.

District Chairman 	Treasurers Signature 
Full Name: Paul Jeram	Full name: Jane Warner
Date: 15 July 2025	Date: 15 July 2025

The Board of Trustees
 Gosport District Scout Council
 24, Pilbrow Court
 Canberra Close
 Gosport
 Hampshire PO12 2NZ

INDEPENDENT EXAMINER'S REPORT

I report on the financial accounts of Gosport District Scout Council for the year ended 30 September 2024 which are set out on pages 7 to 18.

Respective responsibilities of the executive committee and examiner

The Charity's trustees are responsible for the preparation of the financial accounts. The Charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Charities Act), and that an Independent Examination is needed.

It is, therefore, my responsibility:

- to examine the accounts under section 145 of the Charities Act;
- to follow the procedures in the General Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and,
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the financial accounts presented with those records. It also includes consideration of any unusual items or disclosures in the financial accounts, and seeking 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 no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

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



Angela Weston FMAAT

15 July 2025

134 Tukes Avenue
 Gosport
 Hampshire PO13 0SF

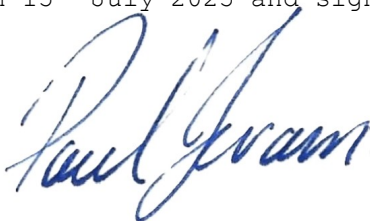
GOSPORT DISTRICT SCOUT COUNCIL

BALANCE SHEET

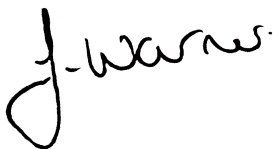
30 September 2024

	<u>Note</u>	<u>2024</u> £	<u>2023</u> £
FIXED ASSETS			
Tangible assets	2	<u>53,821</u>	<u>53,242</u>
CURRENT ASSETS			
Stocks		12,253	14,001
Debtors	3	3,732	3,663
Cash at bank and in hand		<u>70,709</u>	<u>70,448</u>
Total current assets		86,694	88,112
LIABILITIES			
Creditors: Amounts falling due within one year	4	<u>(1,177)</u>	<u>(4,312)</u>
NET CURRENT ASSETS	13	<u>85,517</u>	<u>83,800</u>
TOTAL NET ASSETS	13	<u>£139,338</u>	<u>£137,042</u>
THE FUNDS OF THE CHARITY:			
Unrestricted funds			
General fund	14	42,198	41,892
Designated funds	14	<u>97,140</u>	<u>95,150</u>
TOTAL CHARITY FUNDS AT 30 SEPTEMBER,		<u>£139,338</u>	<u>£137,042</u>

Approved by the members of the Gosport District Scouts Council
on 15th July 2025 and signed on its behalf by



District Chairman
P Jeram (Mr)



District Treasurer
J Warner (Mrs)

GOSPORT DISTRICT SCOUT COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES

Year ended 30 September 2024

	Note	2024			2023		
		Unrest- ricted £	Rest- ricted £	Total £	Unrest- ricted £	Rest- ricted £	Total £
INCOME from:							
Donations and legacies							
Voluntary income	5	4,323		4,323	2,860		2,860
Income from fundraising events		29,411		29,411	24,220		24,220
		<u>33,734</u>	-	<u>33,734</u>	<u>27,080</u>	-	<u>27,080</u>
Charitable activities							
Membership subscriptions	6	58,321		58,321	51,911		51,911
Income from activities		26,155		26,155	33,643		33,643
		<u>84,476</u>	-	<u>84,476</u>	<u>85,554</u>	-	<u>85,554</u>
Bank interest received		-		-	282		282
Total income		<u>118,210</u>	-	<u>118,210</u>	<u>112,916</u>	-	<u>112,916</u>
EXPENDITURE on:							
Raising funds	7	10,811		10,811	12,346		12,346
Charitable activities	8	105,103		105,103	117,108		117,108
Total expenditure		<u>115,914</u>	-	<u>115,914</u>	<u>129,454</u>	-	<u>129,454</u>
NET INCOME/(EXPENDITURE)		<u>2,296</u>		<u>2,296</u>	<u>(16,538)</u>		<u>(16,538)</u>
RECONCILIATION OF FUNDS:							
Total funds brought forward		<u>137,042</u>		<u>137,042</u>	<u>153,580</u>		<u>153,580</u>
TOTAL FUNDS CARRIED FORWARD	14	<u>£139,338</u>	£ -	<u>£139,338</u>	<u>£137,042</u>	£ -	<u>£137,042</u>

GOSPORT DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL ACCOUNTS

30 September 2024

NOTE 1 – ACCOUNTING POLICIES

(a) Accounting framework

The financial accounts have been set out in accordance with the accounting framework required under the Statement of Recommended Practice applicable to charities preparing accounts in accordance with FRS 102 (SORP FRS 102 updated October 2019).

There were no material departures from these standards.

(b) Basis and content of the financial accounts

The accounts have been prepared on the basis of historical cost and the accruals concept to show a true and fair view of the Charity's financial position and activities.

The accounts are expressed in pounds Sterling, rounded to the nearest pound and include all the assets and liabilities under the control of the Trustees of the Charity.

(c) Tangible fixed assets and depreciation

Land and buildings

Acquisition information relating to the Council's freehold land and buildings is not readily available and these premises are included in the accounts at a historical valuation and are not depreciated.

These costs are depreciated over the shorter of the estimated useful economic life of the assets and the lease term.

Other tangible fixed assets

Other tangible assets are capitalised at cost and depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life as follows:

Electrical equipment	4 Years straight line
Other equipment	10 Years straight line
Fixtures and fittings	20 Years straight line

Acquisition information relating to the Council's freehold land and buildings is not readily available and these premises are included in the accounts at a historical valuation and are not depreciated.

(d) Debtors

Debtors are stated at the amounts due to the Charity at the balance sheet date. Prepayments are recorded for the proportion of time-based expenditures attributable to the ensuing year.

(e) Cash and cash equivalents

This caption represents the amounts held in bank current accounts and cash at the balance sheet date together with bank deposits on less than 90 days' notice at the balance sheet date.

(f) Liabilities

Liabilities are recognised as soon as an outflow of economic benefit is considered more likely than not to occur under a legal or constructive obligation committing the Charity to pay out resources. Creditors that are current liabilities are recognised at the settlement amount expected to be paid at the balance sheet date.

GOSPORT DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL ACCOUNTS

30 September 2024

NOTE 1 – ACCOUNTING POLICIES (continued)

(g) Funds

Grants and donations received for non-specific purposes or general funding are available for utilisation at the discretion of the Trustees and are dealt with through the General Fund.

Certain designated funds have been created by the Trustees to ring-fence resources that are not considered to be readily expendable. See Note 14.

Grants, donations and legacies received for specific projects are treated as restricted funds for use only in connection with the specified purposes as imposed by the donor or trust deed. Deficits on restricted funds are carried forward to the extent that the Trustees are satisfied that future funding will cover such deficits on a last-in-first-out basis.

(h) Income recognition

Income is brought into account when it is more likely than not that the economic benefit will accrue to the Charity.

Grants and donations

Grants and donations (including government grants) received without pre-conditions attached are recognised on receipt. Gifts subject to performance-related or other conditions are recognised when such conditions are fulfilled and all the donors associated requirements concerning them have been complied with.

Gift Aid

Tax refunds receivable under gift aid arrangements are recognised by reference to the date of the related gift. Gift aid recoverable on donations to trust and special funds is included in the fund to which the gifts relate.

Legacies

Incoming resources from legacies are recognised when there is reasonable certainty that the legacy will be received and the value can be reliably measured.

Investment income

Interest receivable is recognised in the year in which it is earned.

Other income

Individual amounts classified as other income are disclosed separately if they are considered to be material.

GOSPORT DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL ACCOUNTS

30 September 2024

NOTE 1 – ACCOUNTING POLICIES (continued)**(h) Income recognition** (continued)

Gifts in kind and intangible income

Gifts of tangible fixed assets for the Charity's use are recognised as incoming resources on the basis of their actual or estimated value, including VAT where appropriate, at the time the gift is made.

The value of volunteer time is not recognised in the financial statements since there is no measurable cost for their services.

Donated services are recognised as incoming resources insofar as another party is bearing the financial cost of the resources supplied and the benefit is quantifiable and measurable. An equivalent cost is recorded under the appropriate expenditure caption in the Statement of Financial Activities.

(i) Expenditure

Expenditure is recognised when a liability is incurred or a constructive obligation arises resulting in payment being unavoidable or a commitment to pay that is intended to be acted upon.

(j) Stock

Stock is valued at the lower of cost and net realisable value.

(k) Allocation and analysis of charitable support and administrative charges

All central costs for charitable support and administration are met from general funds.

(l) Tax

The Charity is exempted by HM Revenue & Customs from liability to tax on its operating surpluses and investment income whilst it pursues its charitable objectives.

GOSPORT DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL ACCOUNTS

30 September 2024

NOTE 2 – TANGIBLE FIXED ASSETS

	<u>Land and buildings</u> £	<u>Equip- ment</u> £	<u>Fixtures and fittings</u> £	<u>Total</u> £
Cost or valuation				
At 1 October 2022	45,000	28,385	-	73,385
Additions during year		3,834		3,834
Disposals				
At 30 September 2024	<u>45,000</u>	<u>32,219</u>	<u>-</u>	<u>77,219</u>
Depreciation/amortisation				
At 1 October 2022		20,143		20,143
Charge for year		3,255		3,255
Disposal				-
At 30 September 2024	<u>-</u>	<u>23,398</u>	<u>-</u>	<u>23,398</u>
Net book value				
At 30 September 2024	<u>£45,000</u>	<u>£ 8,821</u>	<u>£ -</u>	<u>£53,821</u>
At 30 September 2023	<u>£45,000</u>	<u>£ 8,242</u>	<u>£ -</u>	<u>£53,242</u>

NOTE 3 – DEBTORS

	<u>2024</u> £	<u>2023</u> £
Debtors	615	790
Prepayments	2,058	1,908
Accrued income	1,059	965
	<u>£3,732</u>	<u>£3,663</u>

NOTE 4 – CREDITORS: Amounts falling due within one year

	<u>2024</u> £	<u>2023</u> £
Creditors	810	1,589
Accrued charges	367	2,723
Deferred income	-	-
	<u>£1,177</u>	<u>£4,312</u>

GOSPORT DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL ACCOUNTS

30 September 2024

NOTE 5 - INCOME FROM DONATIONS AND LEGACIES

	2024			2023
	Unrest- ricted £	Rest- ricted £	Total £	Total £
Voluntary income				
Donations	2,856		2,856	1,500
Patrons	1,467		1,467	1,360
Gift Aid	-		-	-
	<u>4,323</u>	<u>-</u>	<u>4,323</u>	<u>2,860</u>
Income from fundraising events				
Tuck Shop Sales	1,219		1,219	2,066
Hall hire	7,048		7,048	1,248
Raffles/Lottery	535		535	669
Scout shop sales	10,890		10,890	12,133
Ticket sales	7,873		7,873	7,462
Sponsors	1,846		1,846	642
	<u>29,411</u>	<u>-</u>	<u>29,411</u>	<u>24,220</u>
Income from Grants				
Interest Received	-		-	282
	<u>£33,734</u>	<u>£ -</u>	<u>£33,734</u>	<u>£27,362</u>

NOTE 6 - INCOME FROM CHARITABLE ACTIVITIES

	2024			2023
	Unrest- ricted £	Rest- ricted £	Total £	Total £
Membership subscriptions				
Capitation fees	48,271		48,271	41,985
Membership fees	10,050		10,050	9,926
	<u>58,321</u>	<u>-</u>	<u>58,321</u>	<u>51,911</u>
Income from activities				
Camp fees	22,039		22,039	28,466
Activities	3,962		3,962	4,357
Miscellaneous Income	-		-	820
Clothing Reimbursements	154		154	
	<u>26,155</u>	<u>-</u>	<u>26,155</u>	<u>33,643</u>
	<u>£84,476</u>	<u>£ -</u>	<u>£84,476</u>	<u>£85,554</u>

GOSPORT DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL ACCOUNTS

30 September 2024

NOTE 7 - RAISING FUNDS

	2024			2023
	Unrest- ricted £	Rest- ricted £	Total £	Total £
Stock purchases	9,064		9,064	10,467
Tuck Shop Purchases	1,503		1,503	1,379
Advertising	244		244	300
Prizes	-		-	200
	<u>£10,811</u>	<u>£ -</u>	<u>£10,811</u>	<u>£12,346</u>

NOTE 8 - CHARITABLE ACTIVITIES

	2024			2023
	Unrest- ricted £	Rest- ricted £	Total £	Total £
Membership subscriptions paid				
Capitation fees	41,463	-	41,463	35,984
Donations Paid				
Sundry donations		-		1,000
Activities Expensed				
Camp site fees	6,057		6,057	5,688
Camp activities	9,976		9,976	8,329
Materials purchased	2,260		2,260	4,444
Catering	6,269		6,269	7,739
Activities	2,429		2,429	5,579
Hall hire	5,031		5,031	5,035
Training	140		140	90
Transport	593		593	3,370
Clothing costs	5,742		5,742	6,989
Services purchased	3,270		3,270	6,223
	<u>41,767</u>	<u>-</u>	<u>41,767</u>	<u>53,486</u>
Premises Expenses				
Rent and rates	6,303		6,303	6,732
Utilities	7,592		7,592	6,150
Repairs and maintenance	84		84	2,700
Insurance	3,598		3,598	2,803
Cleaning	(13)		(13)	360
	<u>17,564</u>	<u>-</u>	<u>17,564</u>	<u>18,745</u>
Management and Administration				
Printing, postage and stationery	216		216	1,281
Telephone	25		25	-
Depreciation	3,255		3,255	3,178
Bank and Card charges	753		753	1,008
Misc	-		-	26
Independent examiner's fees	60		60	2,400
	<u>4,309</u>	<u>-</u>	<u>4,309</u>	<u>7,893</u>
	<u>£105,103</u>	<u>£ -</u>	<u>£105,103</u>	<u>£117,108</u>

GOSPORT DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL ACCOUNTS

30 September 2024

NOTE 9 - TRUSTEES REMUNERATION AND EXPENSES

No trustees, nor anyone connected with them, received any remuneration in connection with their services as trustees of the Charity during the year.

No trustee expenses were incurred.

The Trustees control and manage the Charity and make all strategic decisions in relation to its activities.

NOTE 10 - STAFF COSTS**Number of employees**

Average number of persons employed under contracts of service during the year was: nil (2023: nil).

NOTE 11 - RELATED PARTY TRANSACTIONS

The Charity did not engage in any transactions with related parties during the year.

NOTE 12 - FUNDS HELD AS CUSTODIAN TRUSTEE

Gosport District Scout Council holds funds on behalf of the 4th and 9th Gosport Scout Group as their agent.

These amounts are not included in the assets, income or expenditure of Gosport District Scout Council in the reporting period. All monies are separated to their own funds on the Charity's accounting software to ensure segregation and safe custody from the Charity's own assets. The amounts received and paid as agent were as follows:

9 th Gosport Scouts Group	2024	2023
	£	£
Membership fee income	140	140
Income from activities	188	188
Expenditure on activities		
	<u>£ 328</u>	<u>£328</u>
4 th Gosport Scout Group	£	£
Bank Balance (overdrawn)	(97)	(97)
	<u>£ (97)</u>	<u>£ (97)</u>

These groups are voluntary organisations with objectives that the trustees consider to align with Gosport District Scout's objectives, as such the general fund of the Council was used to cover the shortfall in the current period and was recovered in the subsequent accounting year.

No fees were charged to either Group for the administration of the agency arrangement.

GOSPORT DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL ACCOUNTS

30 September 2024

NOTE 13 - ANALYSIS OF NET ASSETS BETWEEN FUNDS

	<u>Fixed assets</u> £	<u>Net current assets</u> £	<u>Net assets</u> £
Unrestricted:			
General fund	4,128	38,070	42,198
Designated funds: Active Support Group		3,510	3,510
Youth sections:			
Beavers		-	-
Cubs		-	-
Scouts		-	-
Explorers	37	11,691	11,728
Gang Show	622	2,567	3,189
Kayak	-	556	556
Network Unit		640	640
Activities	4,034		4,034
Scout Shop	45,000	28,483	73,483
	<u>49,693</u>	<u>47,447</u>	<u>97,140</u>
ACCUMULATED FUNDS AT 30 SEPTEMBER 2024	<u>£53,821</u>	<u>£ 85,517</u>	<u>£139,338</u>

NOTE 14 - MOVEMENTS ON FUNDS

	<u>Fund balances brought forward</u> £	<u>Income</u> £	<u>Expenditure</u> £	<u>Trans- fers</u> £	<u>Fund balances carried forward</u> £
(a) Unrestricted					
General fund	41,892	56,250	(46,678)	(9,266)	42,198
Designated funds:					
Active Support Group	3,801	1,219	(1,510)		3,510
Youth sections:					
Beavers	(2,143)	150	(895)	2,888	-
Cubs	(1,476)	95	(295)	1,676	-
Scouts	418	689	(1,271)	164	-
Explorers	14,850	9,927	(12,549)	(500)	11,728
Gang Show	2,773	17,807	(17,391)		3,189
Kayak	1,474		(918)		556
Network Unit	640				640
Activities	668	21,183	(22,855)	5,038	4,034
Scout Shop	74,145	10,890	(11,552)		73,483
	<u>95,150</u>	<u>61,960</u>	<u>(69,236)</u>	<u>9,266</u>	<u>97,140</u>
Total funds	<u>£137,042</u>	<u>£118,210</u>	<u>£ (115,914)</u>	<u>£ -</u>	<u>£139,338</u>

GOSPORT DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL ACCOUNTS

30 September 2024

NOTE 15 - DETAILED STATEMENT OF FINANCIAL ACTIVITIES - DESIGNATED FUNDS

	<u>Total</u>	<u>Active</u>	<u>Beavers</u>	<u>Cubs</u>	<u>Expl-</u>	<u>Gang</u>	<u>Kayak</u>	<u>Network</u>	<u>Acti-</u>	<u>Scouts</u>	<u>Scout</u>
	<u>£</u>	<u>Support</u>	<u>£</u>	<u>£</u>	<u>orers</u>	<u>Show</u>	<u>£</u>	<u>£</u>	<u>vities</u>	<u>£</u>	<u>shop</u>
		<u>£</u>			<u>£</u>	<u>£</u>			<u>£</u>		<u>£</u>
Incoming resources											
Membership subscriptions	10,050				7,905	2,145					
Voluntary income	3,928					3,928					
Income from activities	26,155		150	95	2,022	2,424			20,775	689	
Income from fundraising events	21,827	1,219				9,310			408		10,890
Total incoming resources	61,960	1,219	150	95	9,927	17,807	-	-	21,183	689	10,890
Resources used											
Membership Paid	5,467				5,467						
Activities expenses	39,547	71	895	228	6,104	8,977			22,001	1,271	
Fundraising costs	10,811	1,436		67		244					9,064
Premises expenses	10,287				494	7,454					2,339
Management and administration	794	3			424	214			4		149
Miscellaneous expenses	-										
Depreciation charge	2,330				60	502	918		850		
Total resources used	69,236	1,510	895	295	12,549	17,391	918	-	22,855	1,271	11,552
NET RESOURCES ARISING (USED) IN YEAR	£ (7,276)	£ (291)	£ (745)	£ (200)	£ (2,622)	£ 416	£ (918)	£ -	£ (1,672)	£ (582)	(662)

GOSPORT DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL ACCOUNTS

30 September 2024

NOTE 16 - STATEMENT OF ASSETS AND LIABILITIES - DESIGNATED FUNDS

	<u>Total</u> £	<u>Active</u> <u>Support</u> £	<u>Beavers</u> £	<u>Cubs</u> £	<u>Expl-</u> <u>orers</u> £	<u>Gang</u> <u>Show</u> £	<u>Kayak</u> £	<u>Network</u> £	<u>Acti</u> <u>vities</u> £	<u>Scouts</u> £	<u>Scout</u> <u>Shop</u> £
FIXED ASSETS											
Land and buildings	45,000										45,000
Equipment	4,693				37	622			4,034		
Fixtures and fittings											
CURRENT ASSETS											
Stock	12,253										12,253
Debtors and prepayments	3,732				615	1,691				366	1,060
Bank balances and cash	31,565	3,510	30		11,076	876	556	640		(366)	15,243
CURRENT LIABILITIES											
Creditors and accrued charges	(103)		(30)								(73)
TOTAL ASSETS BY FUND AT END OF YEAR	<u>£ 97,140</u>	<u>£3,510</u>	<u>£ -</u>	<u>£ -</u>	<u>£11,728</u>	<u>£3,189</u>	<u>£556</u>	<u>£640</u>	<u>£4,034</u>	<u>£ -</u>	<u>£73,483</u>

NOTE 17 - STATEMENT OF ACCUMULATED FUNDS -
DESIGNATED FUNDS

FUND BALANCES AT BEGINNING OF YEAR	95,150	3,801	(2,143)	(1,476)	14,850	2,773	1,474	640	668	418	74,145
TRANSFERS BETWEEN FUNDS	9,266		2,888	1,676	(500)				5,038	164	
NET RESOURCES ARISING (USED) IN YEAR	<u>(7,276)</u>	<u>(291)</u>	<u>(745)</u>	<u>(200)</u>	<u>(2,622)</u>	<u>416</u>	<u>(918)</u>		<u>(1,672)</u>	<u>(582)</u>	<u>(662)</u>
FUND BALANCES AT END OF YEAR	<u>£ 97,140</u>	<u>£3,510</u>	<u>£ -</u>	<u>£ -</u>	<u>£11,728</u>	<u>£3,189</u>	<u>£ 556</u>	<u>£640</u>	<u>£4,034</u>	<u>-</u>	<u>£73,483</u>