TYNEMOUTH DISTRICT SCOUT COUNCIL

REGISTERED CHARITY NO. 504767

CHARITY REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

BELL TINDLE WILLIAMSON LLP
CHARTERED ACCOUNTANTS
AND REGISTERED AUDITORS
THE OLD POST OFFICE
63 SAVILLE STREET
NORTH SHIELDS
TYNE & WEAR
NE30 1AY

TYNEMOUTH DISTRICT SCOUT COUNCIL
YEAR ENDED 31 MARCH 2026
REPORT OF THE TRUSTEES

The trustees present their annual report and financial statements of the charity for the year ended 31 March 2026. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice (second edition) and Financial Reporting Standard FRS 102.

Objectives and Activities for the Public Benefit

Purposes and Aims

The objectives of the District are as a unit of the National Scout Association.

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. The objective of the District in achieving the Aim of the Association is by providing an enjoyable and attractive scheme of progressive training, based on the Scout Promise and Law and guided by adult leadership.

The District meets the Charity Commission's public benefit criteria under both the advancement of education and the advancement of citizenship or community development headings. Scouting is open to all young people between the ages of 4 and 25 years irrespective of class, ethnic origin, nationality (or statelessness) or race, gender, marital or sexual status, mental or physical ability, political or religious belief.

Ensuring Our Work Delivers Our Aims

We review our aims, objectives and activities each year. This review looks at what we have achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and the benefits that they have brought to those groups of people we are set up to help.

The review also helps us to ensure that our aims, objectives and activities have remained focused on our stated purposes. We have referred to guidance contained in the Charity's Commission's general guidance on public benefits when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

The Focus of Our Work

The main activities of the District are:

- to provide support and advice to Groups, Units and Sections within the District to enable them to give a balanced programme to their youth members.
- to supplement the Groups' programmes with major activities such as Camps, Gang Shows, Competition events and a Swimming Club.
- to maintain and operate our District activity centre.
- to maintain and operate our District HQ.
- To increase adult and youth membership within the Groups, Explorer Scout and Network Units.

Contribution made by Volunteers

The activities referred to above are managed by over 200 District and Group Volunteers and without whom the activities could not take place.

TYNEMOUTH DISTRICT SCOUT COUNCIL
YEAR ENDED 31 MARCH 2026
REPORT OF THE TRUSTEES

How Our Activities Deliver Public Benefit

Our main activities and who we try to help are described above in our Purposes and Aims and the Focus of Our Work.

Achievements and Performance

- The continued maintenance and upgrading of our District activity centre at Powburn by the Powburn "team".

- Increased sectional activities and events.
- Increased the number of adult volunteers and Trustee Board members across the District.
- Supported Group, District, County, National and International events.
- Maintenance work to ensure both our HQ and Adventure Centre are compliant with Safety and Utility regulations.
- Continue early years support to groups opening Squirrel Dreys.

As a District many of our activities are concentrated on the young people. These activities are based primarily at a Sectional Level (age orientated) and are described in outline below:-

- Scouting has been far and wide over the last 12 months with Groups taking part in many nights' away experiences including various Unit Camps and County Camps.
- We continue to maintain and support our own Adventure Centre at Powburn, Northumberland thereby providing a purpose-built, safety compliant indoor centre. The locality of the centre allows a diverse range of indoor and outdoor activities to be enjoyed by all.
- Throughout the year a number of our Youth Members have achieved the highest award available to their section.
- This past year we have had several Leaders complete and be awarded their Wood Badge at Sectional level or Manager Wood Badge. Training does not stop at that, and ongoing training is required by each leader each year, this may cover Safeguarding, GDPR, Safety, First Response, Trustee Training or Skills Training.

- Throughout the year several Long Service Awards have been made to our Adults for service of an exceptional nature.
- In this financial period, some of our leaders attained their Gold Duke of Edinburgh Award and King Scout Award, congratulations - this is a huge achievement.

For more information about the services offered by the charity, please visit the charity's website at www.tynemouthscouts.org.uk.

Strategies to Achieve this Year's Objectives

Budgets are set for all District activities and performance against budget is monitored throughout the year.

TYNEMOUTH DISTRICT SCOUT COUNCIL
YEAR ENDED 31 MARCH 2026
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Financial Review

The charity reports a surplus for the year of £433. Net funds held by the charity have increased to £105,620.

Principal Sources of Funding

Principal sources of funding are derived from the Powburn Adventure Centre and Explorer Scout membership. In addition to this, the District strives to make activities self-financing where possible.

We thank those members who have given personal donations towards the District operating costs.

Cost Analysis

As in previous financial years the costs associated with the Powburn Adventure Centre and Explorer Scout membership form the main costs to the charity.

Investment Powers and Policy

The District does not have sufficient funds to invest in longer-term investments such as stocks and shares. The District has therefore adopted a low risk strategy to the investment of its funds. All funds are held in cash using only mainstream banks or building societies or The Scout Association's Short Term Investment Service, with the exception of the capital element of one endowment fund that is held in M&G Charifund Unit Trust.

The District Trustees, through the District Treasurer, regularly monitors the levels of bank balances and the interest rates received to ensure the District obtains maximum value and income from its banking arrangements. Occasionally this may involve using an account that requires a period of notice before funds may be withdrawn, before doing so the District Treasurer considers the cash flow requirements. All funds pooled to maximise investment income will continue to be separately identified in the accounts and the interest generated will be appropriately apportioned.

Reserves Policy and Going Concern

The District's policy on reserves is to hold sufficient resources to continue the charitable activities of the District should income and fundraising activities fall short. In addition, a certain level of reserves is required simply to finance and underwrite activities that generate a level of income. The District Trustee Committee considers that the District needs reserves of £10,000 in order to achieve this. The District held unrestricted reserves of £94,908 at 31 March 2026. There are no funds that are in deficit.

Risk management

The District Trustee Committee has identified the major risks to which they believe the District is exposed. These have been reviewed and systems have been established to mitigate them. The main areas of concern that have been identified are:

- **Injury to leaders, helpers, supporters and members.** The District, through the membership fees, contributes to the Scout Association's National Accident Insurance Policy. Risk Assessments are undertaken by the activity leaders.
- **Damage to buildings, property and equipment.** The District would request the use of buildings, property and equipment from other Scout Groups within the County. Similar reciprocal arrangements exist with these organisations. The District has sufficient buildings and contents insurance in place to mitigate against a permanent loss.

TYNEMOUTH DISTRICT SCOUT COUNCIL
YEAR ENDED 31 MARCH 2026
REPORT OF THE TRUSTEES

***Risk management** (continued)*

- **Building compliance** Ongoing costs associated with ensuring our buildings meet and continue to meet Fire Safety and Utility regulations.
- **Reduced income from fundraising.** The District is reliant upon income from fundraising, activities and subscriptions. The District does hold a reserve to ensure the continuity of activities should there be a major reduction in income.
- **Leadership.** The District is totally reliant upon volunteers to run and administer the activities. If there were a reduction in the number of volunteers to an unacceptable level the District would request assistance from County and Scout Association's Regional Development Service.
- **Reduction or loss of members.** The District, with support from the Groups, provides activities for all young people aged 4 to 25. If there were a reduction in membership in a particular Section or a Group then the District would consider the amalgamation of Groups. In addition the District would support the Groups with recruitment and liaise between other Groups for activities.
- **Internal Controls.** The District has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss. These include budget setting and monitoring performance against budgets, two signatories for all payments and a comprehensive insurance policy to ensure that insurable risks are covered. DBS checks are obtained for all adult volunteers.

Serious Incidents

The trustees confirm there were no serious incidents or other matters to advise to the Charity Commissioners during the year.

Plans for Future Periods

During the next year we plan to:

- Continue the upgrading of the Powburn Activity centre.
- Continue to review ongoing usage and maintenance of our HQ and sectional activities held there
- Development of the Young Leader provision.
- Rolling out digital resources
- Streamlining of District Meetings

Structure, Governance and Management

Organisation of the Charity

The charity was registered on 31st December 1975.

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.

TYNEMOUTH DISTRICT SCOUT COUNCIL
YEAR ENDED 31 MARCH 2026
REPORT OF THE TRUSTEES

Structure, Governance and Management *(continued)*

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

The District is managed by the District Trustee Board, the members of which are the "charity trustees" of the Scout District which is an educational charity. As charity trustees they are responsible for complying with legislation applicable to charities. This includes registration, keeping proper financial statements and making returns to the Charity Commission as appropriate.

The District Trustee Board consists of the following members who are the District Charity Trustees:

- **Ex-Officio members** Peter Thorp County Lead Volunteer
- **Appointed members** Elizabeth Hay, David Littlefield, David Baldwin, Christina Ponting, Sarah Douglas, Andrew Gray, Norma Pigeon, Jason Vasey

Trustee Changes

The changes to the board of trustees that took place during the year are noted in the reference and administrative details of the charity.

Related Parties

In as far as it is complementary to the charity's objects, the charity is guided by local policy and partnerships. The related party transactions that have taken place during the year are shown in note 10 to the financial statements.

Key Management Personnel Remuneration

The trustees consider the board of trustees as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating of the charity on a day to day basis. All trustees give their time freely other than the District Secretary who is a paid member of staff. Details of trustees remuneration and expenses are shown in note 10 to the financial statements.

Reference and Administrative Information

Charity Name:	Tynemouth District Scout Council
Charity Registration Number:	504767
Operational Address and District Headquarters:	31 - 35 Norfolk Street North Shields Tyne and Wear NE30 1BD
Contact Address	3 Hatherton Avenue Cullercoats North Shields Tyne and Wear NE30 3LG
Bankers :	Barclays Bank Plc Leicester LE87 2BB

TYNEMOUTH DISTRICT SCOUT COUNCIL
YEAR ENDED 31 MARCH 2026
REPORT OF THE TRUSTEES

Reference and Administrative Information *(continued)*

Independent Examiner:	E. J. Hartshorne-Ferguson BA FCA Bell Tindle Williamson LLP The Old Post Office, 63 Saville Street North Shields NE30 1AY
Solicitors:	O'Neil Richmonds Law Firm Limited 51/52 Howard Street North Shields NE30 1AP

Trustees:

The Trustees who served during the year were as follows:

Mr Phillip Rowell	*District Commissioner (Resigned 31st March 2026)*
Mr Jamie Pearson	*District Youth Commissioner (Resigned 28th February 2026)*
Mrs Elizabeth Hay	*District Chair*
Mrs Norma Pigeon	*District Treasurer*
Mr David Littlefield	
Mrs Christina Ponting	
Mr David Baldwin	
Mr Jason Vasey	
Mr Andrew Gray	
Mrs Sarah Douglas	
Mr Peter Thorp	*County Lead Volunteer (Appointed 13th March 2026)*

Trustees' Responsibilities in Relation to the Financial Statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice)

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each 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 period.

In preparing the 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 judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

TYNEMOUTH DISTRICT SCOUT COUNCIL
YEAR ENDED 31 MARCH 2026
REPORT OF THE TRUSTEES

Trustees' Responsibilities in Relation to the Financial Statements *(continued)*

The trustees are responsible for keeping proper accounting records that 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 applicable Charities (Accounts and Reports) Regulations, and the provisions of the Constitution. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

Statement as to Disclosure to our Independent Examiner

In so far as the trustees are aware at the time of approving our trustees' annual report:

- there is no relevant information, being information needed by the independent examiner in connection with preparing their report, of which the charity's independent examiner is unaware; and
- the trustees, having made enquiries of fellow trustees that they ought to have individually taken, have each taken all the steps that he/she is obliged to make as a trustee in order to make themselves aware of any relevant information and to establish that the charity's independent examiner is aware of that information.

Approval

This report was approved by the Board of Trustees on 20th July 2026 and signed on its behalf by:

.....

MRS E. L. HAY
Chair

TYNEMOUTH DISTRICT SCOUT COUNCIL
YEAR ENDED 31 MARCH 2026
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report on the financial statements of the charity for the year ended 31 March 2026.

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the financial statements under section 145 of the 2011 Act,
- follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act, and
- 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 statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and the seeking of 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 financial statements 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:

- which gives me reasonable cause to believe that, in any material respect, the requirements:
  - (a) to keep accounting records in accordance with section 130 of the 2011 Act; and
  - (b) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met, or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

EJ Hartshorne-Ferguson

Bell Tindle Williamson LLP
Chartered Accountants
and Registered Auditors
The Old Post Office
63 Saville Street
North Shields
Tyne and Wear
NE30 1AY

E. J. Hartshorne-Ferguson BA FCA
Independent Examiner

20th July 2026

TYNEMOUTH DISTRICT SCOUT COUNCIL
YEAR ENDED 31 MARCH 2026
STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING INCOME AND EXPENDITURE ACCOUNT)

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2026 £	Total 2025 £
INCOME						
Donations and Legacies	2	938	4,650	-	5,588	3,826
Income from Charitable Activities:						
Membership Subscriptions	3	-	-	-	-	1,362
Charitable Operations	4	38,396	-	-	38,396	30,549
Income from Other Trading Activities:						
Operations for Generating Funds	5	12,223	-	-	12,223	9,526
Investment Income	6	622	250	-	872	1,144
TOTAL INCOMING RESOURCES		52,179	4,900	-	57,079	46,407
EXPENDITURE						
Costs of Raising Funds:						
Trading Activities	7	4,233	-	-	4,233	1,608
Expenditure on Charitable Activities:						
Charitable Operations	8	52,360	636	-	52,996	52,684
TOTAL RESOURCES EXPENDED		56,593	636	-	57,229	54,292
NET INCOME / (EXPENDITURE) BEFORE INVESTMENT GAINS / (LOSSES)		(4,414)	4,264	-	(150)	(7,885)
Net gains on investments		-	-	583	583	131
Transfer between funds	17	2,000	(2,000)	-	-	-
NET MOVEMENT IN FUNDS		(2,414)	2,264	583	433	(7,754)
RECONCILIATION OF FUNDS						
Total Funds Brought Forward		97,322	4,662	3,203	105,187	112,941
TOTAL FUNDS CARRIED FORWARD	17	94,908	6,926	3,786	105,620	105,187

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All incoming resources and resources expended derive from continuing activities.

TYNEMOUTH DISTRICT SCOUT COUNCIL
BALANCE SHEET AS AT 31 MARCH 2026

	Note	2026		2025	
		£	£	£	£
FIXED ASSETS					
Tangible Assets	11		39,170		39,825
Investments	12		3,786		3,203
TOTAL FIXED ASSETS			42,956		43,028
CURRENT ASSETS					
Stock	13	6,639		3,575	
Debtors	14	2,600		1,374	
Cash at Bank and in Hand	15	58,762		62,617	
TOTAL CURRENT ASSETS		68,001		67,566	
CREDITORS - AMOUNTS FALLING DUE WITHIN ONE YEAR	16	5,337		5,407	
NET CURRENT ASSETS			62,664		62,159
TOTAL ASSETS LESS CURRENT LIABILITIES			105,620		105,187
FUNDS OF THE CHARITY					
Unrestricted Funds	17		94,908		97,322
Restricted Funds	17		6,926		4,662
Endowment Funds	17		3,786		3,203
TOTAL CHARITY FUNDS			105,620		105,187

The financial statements were approved by the Trustees on 20th July 2026 and are signed on their behalf by:

MRS E. L. HAY
Chair

MRS N. PIGEON
Treasurer

TYNEMOUTH DISTRICT SCOUT COUNCIL
YEAR ENDED 31 MARCH 2026
NOTES TO THE FINANCIAL STATEMENTS

1. ACCOUNTING POLICIES

a) Basis of Preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to the financial statements. The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

b) Preparation of the Financial Statements on a Going Concern Basis

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern. There are no significant judgements or key sources of estimation uncertainty that affect the financial statements.

c) Cash Flow Statement

The trustees have taken advantage of the exemption from including a cash flow statement in the financial statements on the grounds that the charity is small.

d) Income

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

- Donations and grants are recognised when the charity has been notified in writing of both the amount and the settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within control of the charity and it is probable that those conditions will be fulfilled in the reporting period.
- Membership subscriptions collected on behalf of other parts of the Scout Movement are recognised net of any amount paid out. This is because these subscriptions are in effect held as agents before being paid out.
- Incoming resources from charitable activities are accounted for when receivable.
- Income from trading activities is recognised when goods are sold or facilities have been provided.
- Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

TYNEMOUTH DISTRICT SCOUT COUNCIL
YEAR ENDED 31 MARCH 2026
NOTES TO THE FINANCIAL STATEMENTS

1. ACCOUNTING POLICIES *(continued)*

e) Expenditure and Irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise of the costs of commercial trading.
- Expenditure on charitable activities includes the costs of performances, events and other activities undertaken to further the purposes of the charity and their associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

f) Support Costs

Support costs are those functions that assist in the work of the charity but do not directly undertake charitable activities. Support costs include office costs, finance and governance costs which support the charity's activities. These costs have been included within expenditure on charitable activities.

g) Fund Accounting

Unrestricted funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects.

Endowment funds are investment funds in which withdrawals from the invested capital are used for specified purposes.

Restricted funds comprise donations which the donor has specified are to be solely used for particular areas of the charity's work or for special projects being undertaken by the charity.

h) Tangible Fixed Assets

Individual fixed assets are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Asset Category	Annual Rate
Freehold Property	4%
Equipment	25% and 10%

i) Fixed Asset Investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. The statement of financial activities includes the net gains and losses arising on revaluation throughout the year.

TYNEMOUTH DISTRICT SCOUT COUNCIL
YEAR ENDED 31 MARCH 2026
NOTES TO THE FINANCIAL STATEMENTS

1. ACCOUNTING POLICIES *(continued)*

j) Stock

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

k) Debtors

Prepayments are valued at the amount prepaid net of any trade discounts due. Accrued income is recognised at the settlement amount due after any trade discount offered.

l) Cash at Bank and in Hand

Cash at bank and in hand comprise of a building society account and several bank accounts.

m) Creditors

Creditors are recognised where the charity has a present obligation as a result of a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

n) Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement date, with the exception of fixed asset investments which are subsequently measured at their fair value as at the balance sheet date using the closing quoted market price.

2. DONATIONS AND LEGACIES

	Unrestricted £	Restricted £	TOTAL 2026 £	TOTAL 2025 £
Explorers Grant	-	-	-	1,125
Legacy	-	-	-	1,000
William Leech Trust Grant	-	2,000	2,000	-
Hedley Foundation Grant	-	2,650	2,650	-
General Donations	938	-	938	1,701
	938	4,650	5,588	3,826

TYNEMOUTH DISTRICT SCOUT COUNCIL
YEAR ENDED 31 MARCH 2026
NOTES TO THE FINANCIAL STATEMENTS

3. MEMBERSHIP SUBSCRIPTIONS

	TOTAL 2026 £	TOTAL 2025 £
Membership Subscriptions	35,158	39,158
Less: Membership Subscriptions Paid on District	(35,158)	(37,796)
	-	1,362

4. INCOME FROM CHARITABLE OPERATIONS

	Unrestricted £	Restricted £	TOTAL 2026 £	TOTAL 2025 £
Powburn Centre	21,834	-	21,834	14,087
Joint Swimming Club and Gala	3,716	-	3,716	3,605
District Camp	-	-	-	3,660
Cub Camp and Activities	542	-	542	168
Scout Camp and Activities	1,141	-	1,141	-
Explorer Scouts	9,052	-	9,052	7,267
Beaver Activities	250	-	250	443
14-18 Camp	605	-	605	-
Young Leaders	70	-	70	-
Gang Show	-	-	-	1,319
Quiz Night	738	-	738	-
Wallsend Explorers Funds	448	-	448	-
	38,396	-	38,396	30,549

5. OPERATIONS FOR GENERATING FUNDS

	Unrestricted £	Restricted £	TOTAL 2026 £	TOTAL 2025 £
Badge and Neckerchief Sales	5,628	-	5,628	1,828
Other Fundraising Activities	6,595	-	6,595	7,698
	12,223	-	12,223	9,526

TYNEMOUTH DISTRICT SCOUT COUNCIL
YEAR ENDED 31 MARCH 2026
NOTES TO THE FINANCIAL STATEMENTS

6. INVESTMENT INCOME

	Unrestricted £	Restricted £	TOTAL 2026 £	TOTAL 2025 £
Interest Earned	622	50	672	953
Dividends Receivable	-	200	200	191
	622	250	872	1,144

7. TRADING ACTIVITIES

	Unrestricted £	Restricted £	TOTAL 2026 £	TOTAL 2025 £
Badges and Neckerchiefs	4,233	-	4,233	1,608
	4,233	-	4,233	1,608

8. CHARITABLE OPERATIONS

	Unrestricted £	Restricted £	TOTAL 2026 £	TOTAL 2025 £
Powburn Centre	17,185	-	17,185	14,726
Joint Swimming Club and Gala	3,278	-	3,278	3,262
District Camp	-	-	-	3,571
Cub Camp and Activities	908	-	908	135
Scout Camp and Activities	44	-	44	-
Explorer Scouts	10,649	-	10,649	6,325
Explorer Scouts DoE	-	-	-	1,440
Beaver Activities	237	-	237	729
14-18 Camp	663	-	663	-
Gang Show	-	-	-	1,322
Charitable Donations	803	340	1,143	1,480
New Adventure Fund	-	-	-	150
Adventurous Activities	-	268	268	-
General Expenses	427	-	427	244
Young Forum	-	-	-	125
Quiz Night	154	-	154	-
Centre Running Costs	4,821	-	4,821	6,333
Development of Scouting	-	28	28	-
Monopoly Run	1,324	-	1,324	-
AGM	41	-	41	79
Secretary Salary	6,138	-	6,138	7,139
Secretary Expenses	53	-	53	48
Independent Examination	1,980	-	1,980	1,944
Depreciation	3,655	-	3,655	3,632
	52,360	636	52,996	52,684

TYNEMOUTH DISTRICT SCOUT COUNCIL
YEAR ENDED 31 MARCH 2026
NOTES TO THE FINANCIAL STATEMENTS

9. NET INCOME FOR THE YEAR

	TOTAL 2026 £	TOTAL 2025 £
This is stated after charging:		
Independent examiner's fees	1,980	1,944
Depreciation	3,655	3,632

10. ANALYSIS OF STAFF COSTS, TRUSTEE REMUNERATION AND EXPENSES, AND THE COST OF KEY MANAGEMENT PERSONNEL

The charity had no paid employees during the current or previous financial year other than the district secretary.

The charity considers its key management personnel comprises the trustees. Other than the district secretary, who received a salary of £6,138 (2025: £7,139) and was reimbursed £53 for expenses (2025: £48), charity trustees were not paid or received any other benefits from employment with the charity in the year (2025: £Nil) neither were they reimbursed expenses during the year (2025: £Nil). No charity trustee received payment for professional or other services supplied to the charity (2025: £Nil).

11. TANGIBLE FIXED ASSETS

	Freehold Property £	Equipment £	Total £
COST			
At 1st April 2025	69,555	14,038	83,593
Additions	-	3,000	3,000
At 31st March 2026	69,555	17,038	86,593
DEPRECIATION			
At 1st April 2025	33,384	10,384	43,768
Charge for year	2,782	873	3,655
At 31st March 2026	36,166	11,257	47,423
NET BOOK VALUE			
At 31st March 2026	**33,389**	**5,781**	**39,170**
At 31st March 2025	36,171	3,654	39,825

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12. FIXED ASSET INVESTMENTS

	Listed Securities £
VALUATION	
Market Value at 1st April 2025	3,203
Net Gain/(Loss) of Investments	583
Market Value at 31st March 2026	3,786

The investments listed on a recognised stock exchange are 211 units of M&G Charifund Unit Trusts.

Dividends received from this investment are shown in note 6 to the financial statements.

13. STOCK

	2026 £	2025 £
Stock of Badges and Neckerchiefs	6,639	3,575

14. DEBTORS

	2026 £	2025 £
Prepayments and Accrued Income	2,600	1,374

15 CASH AT BANK AND IN HAND

	2026 £	2025 £
Bank Balances	56,745	60,400
Building Society Balances	2,017	2,217
	58,762	62,617

16 CREDITORS

	2026 £	2025 £
Amounts falling due within one year:		
Accruals and Deferred Income	5,337	5,407
	5,337	5,407

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17 STATEMENT OF FUNDS

	At 01.04.25 £	Incoming Resources £	Resources Expended £	Transfer Between Funds £	At 31.03.26 £
Unrestricted Funds					
General	95,537	52,179	(56,593)	2,000	93,123
Designated					
Activity Equipment Fund	205	-	-	-	205
Adventure Fund	580	-	-	-	580
Hardship Fund	1,000	-	-	-	1,000
	97,322	52,179	(56,593)	2,000	94,908
Restricted Funds					
Tom Scott Memorial Fund	2,217	50	(250)	-	2,017
Stockdale Award Fund	1,193	200	(90)	-	1,303
Development Fund	1,252	-	(28)	-	1,224
William Leech Trust Fund	-	2,000	-	(2,000)	-
Adventurous Activities Fund	-	2,650	(268)	-	2,382
	4,662	4,900	(636)	(2,000)	6,926
Endowment Funds					
Stockdale Award Fund	3,203	-	-	583	3,786
	3,203	-	-	583	3,786

Unrestricted Funds - General
These funds can be used in anyway by the trustees in accordance with the objectives of the charity.

Unrestricted Funds - Designated
The following funds have been reserved for future planned activity:

Activity Equipment Fund
The purpose of which is to finance equipment purchases for Scouting activities.

Adventure Fund
The purpose of which is to support Groups and Scouts requiring financial assistance to enable them to undertake specific activities and events.

Hardship Fund
The purpose of which is to enable small grants to be awarded to those Cubs and Scouts in need of funding assistance.

17 STATEMENT OF FUNDS *(continued)*

Restricted Funds

These represent funds received which are restricted for a specific purpose. Amounts are released from these funds when the expenditure to which they relate is incurred by the charity. The restricted funds are summarised as follows:

Tom Scott Memorial Fund

This fund was created when the 15th Tynemouth HQ was burnt down in the 1990's. The Treasurer at the time was Tom Scott who secured a large insurance payout of which £35,000 was gifted to the District and invested for future refurbishment costs. The interest generated from the investment has been allocated as a restricted fund. The purpose of this fund is to provide assistance towards the cost of attendance at international scouting events and to fund emergency repairs to headquarters, whilst maintaining the capital balance if possible.

Stockdale Award Fund

The purpose of this fund is to provide an annual prize for all youth sections from the income of the fund.

Development Fund

The purpose of this fund is to develop scouting within the District.

William Leech Trust Fund

The purpose of this fund was to purchase a free standing aerial rig.

Adventurous Activities Fund

The purpose of this fund is to support adventurous activities.

Endowment Funds

These are investment funds in which withdrawals from the invested capital are used for specified purposes. The endowment funds are summarised as follows:

Stockdale Award Fund

The purpose of this fund is to provide an annual prize for all youth sections from the income of the fund.

Transfer Between Funds

£2,000 of restricted reserves has been spent on capital expenditure during the year and a transfer has been made to unrestricted reserves as the restriction no longer applies.

18 ANALYSIS OF NET ASSETS

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	TOTAL £
Fixed Assets	39,170	-	3,786	42,956
Current Assets	61,076	6,926	-	68,002
Current Liabilities	(5,337)	-	-	(5,337)
Net Assets at 31 March 2025	94,909	6,926	3,786	105,621

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18 ANALYSIS OF NET ASSETS - PREVIOUS YEAR

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	TOTAL £
Fixed Assets	39,825	-	3,203	43,028
Current Assets	62,904	4,662	-	67,566
Current Liabilities	(5,407)	-	-	(5,407)
Net Assets at 31 March 2025	97,322	4,662	3,203	105,187

19. ULTIMATE CONTROLLING PARTY

In the opinion of the trustees, there is no ultimate controlling party of the charity other than the board itself.