

GATESHEAD DISTRICT SCOUT COUNCIL

England & Wales · Charity number 1015159

Details

Other names	GATESHEAD SCOUTS
Status	Registered
Legal form	Other
Registered	1992-11-11
Register	View on the Charity Commission register

Contact

Address	Victoria Road Scout Centre Victoria Road Gateshead NE8 2SZ
Phone	01914900520
Email	info@gatesheadscouts.org.uk
Website	www.gatesheadscouts.org.uk

Activities

Objects: 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.

Activities: An umbrella organisation which governs, manages, supports and develops Scouting in the Borough of Gateshead, east of the River Derwent. Gateshead Scouts operates an activity centre and boathouse in support of our members and the wider community.

Classification

- **How:** Makes Grants To Individuals, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** Education/training
- **Who:** Children/young People

Geography

- Gateshead

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£300,876	£266,599	-	-
2023-12-31	£269,017	£259,147	-	-
2022-12-31	£242,567	£198,737	-	-
2021-12-31	£205,519	£106,442	-	-
2020-12-31	£172,471	£94,967	-	-

Trustees

Name	Role	Appointed
ANDY OLIVER		2013-05-21
Alan Trewick Scott		2024-06-22
Andrea McGuigan		2016-12-31
JAMES HERON		2013-05-02
Jack Mackereth		2024-06-22
Kenneth George Percy		2024-06-22
Kevin Thompson		
Lynne Wales		2021-10-09
Phillip Cyril Byrne		2021-10-09
STEPHEN JOHNSON		2013-05-21

Accounts

Gateshead District Scout Council Annual Report and Accounts 2024



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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 exiting 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

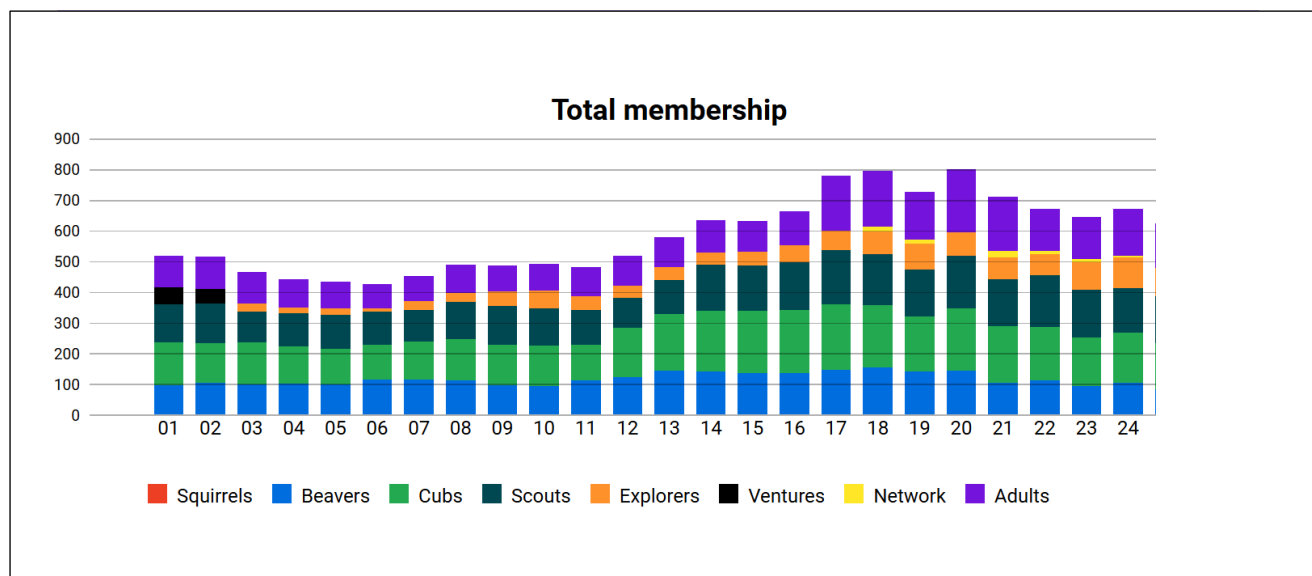
Trustees for the Year 2024

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.

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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.

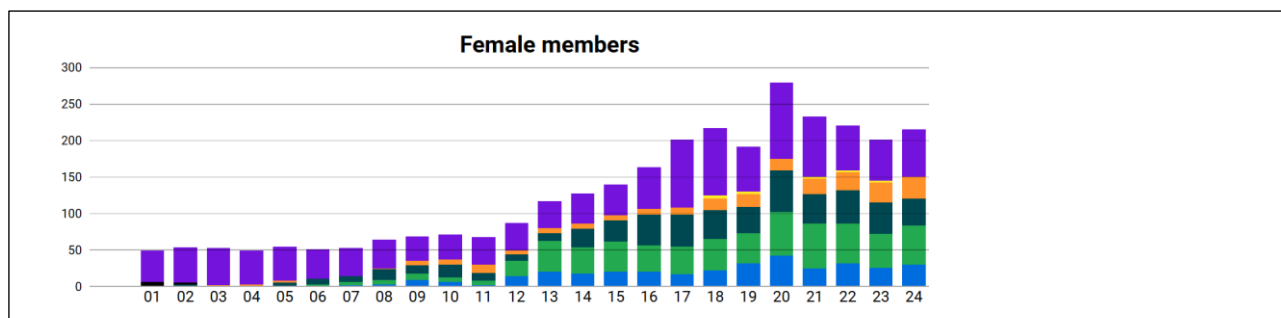
All trustees are required to declare any related parties, to proactively declare any potential conflicts of interest, and to declare any unforeseen conflicts of interest as they arise.

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 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

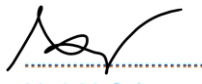
GATESHEAD DISTRICT SCOUT COUNCIL

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2024

		2024		2023	
	Notes	£	£	£	£
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>
			<u><u>542,130</u></u>		<u><u>507,853</u></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>
			<u><u>542,130</u></u>		<u><u>507,853</u></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
Other trading activities	209,201	14,689	223,890	180,450	16,881	197,331

5 Income from investments

	Unrestricted funds designated 2024 £	Unrestricted funds designated 2023 £
Interest receivable	1,028	-

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
	159,537	14,689	174,226	139,013	29,791	168,804

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	Volunteer training	Governance costs	Total	Youth programme and support	Volunteer training	Governance costs	Total
	2024	2024	2024	2024	2023	2023	2023	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
	£
Grants to individuals	<u>500</u>
-	

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>180,000</u>	<u>104,599</u>	<u>1,182</u>	<u>7,080</u>	<u>292,861</u>
At 31 December 2024	180,000	104,599	1,182	7,080	292,861
	<u>180,000</u>	<u>104,599</u>	<u>1,182</u>	<u>7,080</u>	<u>292,861</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>36,669</u>	<u>692</u>	<u>6,254</u>	<u>43,615</u>
At 31 December 2024	-	36,669	692	6,254	43,615
	<u>-</u>	<u>36,669</u>	<u>692</u>	<u>6,254</u>	<u>43,615</u>
Carrying amount					
At 31 December 2024	180,000	67,930	490	826	249,246
	<u>180,000</u>	<u>67,930</u>	<u>490</u>	<u>826</u>	<u>249,246</u>
At 31 December 2023	180,000	27,788	884	2,242	210,914
	<u>180,000</u>	<u>27,788</u>	<u>884</u>	<u>2,242</u>	<u>210,914</u>

12 Fixed asset investments

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

13 Stocks

	2024 £	2023 £
Finished goods and goods for resale	9,814	10,087
	<u>9,814</u>	<u>10,087</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
	<u>8,364</u>	<u>76,343</u>

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
	<u>3,667</u>	<u>80,138</u>

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	-
	<u>9,500</u>	<u>74,878</u>	<u>(77,713)</u>	<u>2,835</u>	<u>9,500</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

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)	-	-
	<u>4,810</u>	<u>85,170</u>	<u>(90,480)</u>	<u>10,000</u>	<u>9,500</u>

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

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

Victoria Road Scout Centre
Victoria Road
Gateshead
NE8 2SZ.

info@gatesheadscouts.org.uk

<https://gatesheadscouts.org.uk/>

Accounts

Gateshead District Scout Council Annual Report and Accounts 2023



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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, 2023 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 2023 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 first year

The key development point from 2021-2 was the acquisition of a new district headquarters and thus the biggest event for the charity in



2022 was the move to the new HQ at Victoria Road, Bensham at the end of the year.

This was a planned move to increase the space available for youth events, but also reflects a priority of the district to extend Scouting into areas of high social deprivation. Victoria Road was officially opened by The Worshipful the Mayor of Gateshead, Councillor Dot Burnett in March 2023. The event was well attended by members of the Scouts, the Teams community and local Jewish community.

During 2023 the Victoria Road Scout Centre was used extensively by Big Local as part of a

trial run. They operated their food bank and a regular set of school holiday activities from the site. However, we were unable to agree on permanent terms for a partnership for the building and on 31st December their charity vacated Victoria Road permanently.

The 7th Gateshead Scout Group has moved into the new home, using it as their new 'Group HQ' and their feedback has been hugely positive. The increased size of the building has facilitated group expansion in both the number of young people in the group and the increased diversity of young people who are taking part in weekly scouting.

The building has, as expected had some challenges. Poor weather at the start of 2023 led to the need for extensive roof repairs.

We were lucky enough to secure a Youth Investment Fund (YIF) grant to replace the entire roof. The work is ongoing and will be finished in the Spring of 2024. However, we did improve the yard space so that all district members can get the most from it.

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 2023, 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 7th Gateshead's Glory patrol. Thanks to Chris McIntyre and Andy Oliver for organising the event.

District Cub Camp at Dilston was on the theme of children's books and the camp was attended by the 5th Birtley, 7th Gateshead, 13th Gateshead, 21st Gateshead, 31st Gateshead, 32nd Gateshead and 39th Gateshead cub scout packs.

A large variety of bases were put on by groups and the young people had a wonderful time as ever. Prizes were awarded to the 7th Gateshead for their communal effort to dress up as "Where's Wally"?

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 annual quiz was won by cubs from the 31st Gateshead, who also took second place.

The District also provided over 50 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 2023 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). This was with the aim of creating a woodland campsite for patrol camping, Duke of Edinburgh Award camping and other lightweight expedition camping. We were fortunate to secure a grant from Highways England to place a composting toilet on site. Work will begin in late spring 2024 to install this. Development plans will be drawn up with advice from Andy Oliver as Nights Away Advisor about how the site can be used most effectively.

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 2023

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 2023.

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 will be 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 2023 the District Chair, District Commissioner, District Youth Commissioner, District Secretary, District Treasurer, District Explorer

Trustees for the Year 2023

Trustees - ex-officio

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

Trustees – nominated, elected and co-opted

A. Scott	J. Askwith	P. Byrne
A. Bullock	J. Thompson	S. Johnson
A. Oliver	K. Percy	C. Westgate
C. McIntyre (Resigned 9/23)	K. Thompson	

Additional Information

Principal Address

Gateshead Scouts
Victoria Road Scout Centre

Victoria Road

NE8 2SZ

Charity Number

1015159 (registered in England and Wales)

Scout Association Registration Number

10001695

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 2023 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.

As reported last year, throughout 2023 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.

With the exception of being unable to hold an Annual General Meeting to present the 2022 Annual Report and Accounts, normal governance and accounting operations continued throughout the year.

The trustees struggled to appoint a Treasurer during 2023, but financial governance remained intact due to the work of other trustees (see below).

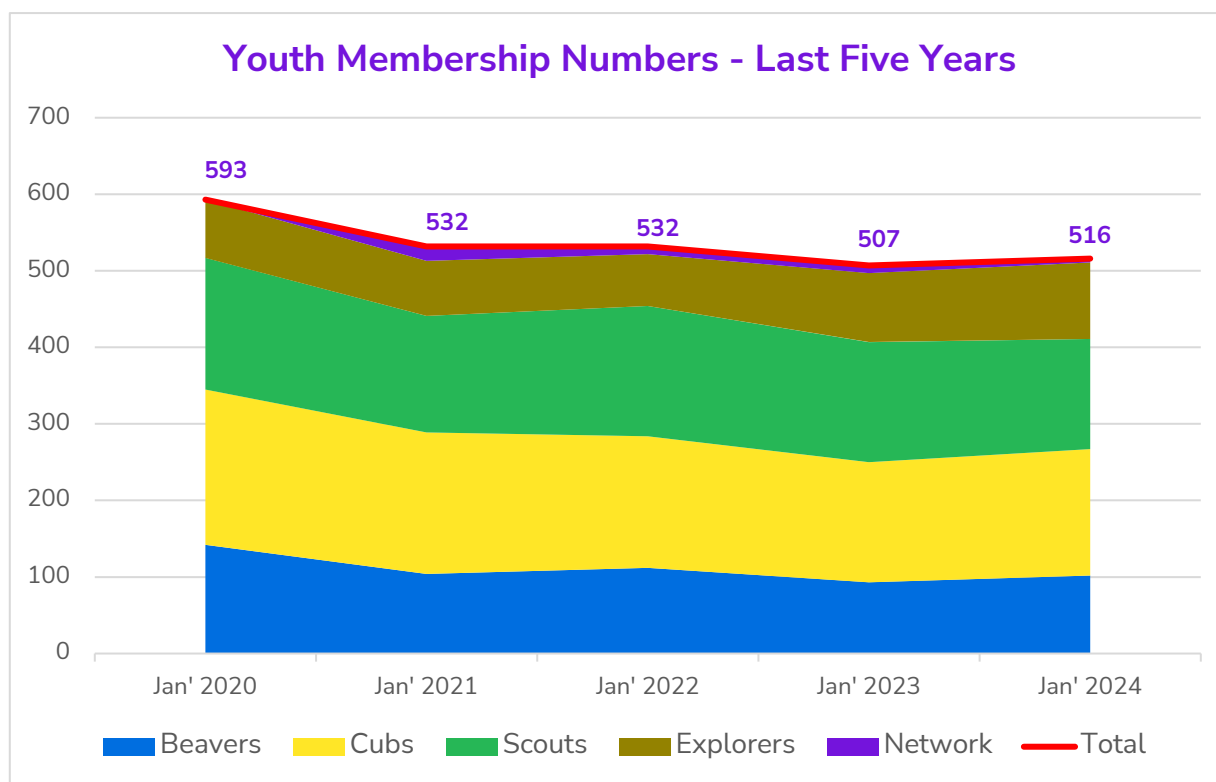
The positions of District Youth Commissioner and District Scout Network Commissioner were left vacant throughout 2023, with the District Scout Network Commissioner having resigned in 2022 and the District Youth Commissioner becoming ineligible for the role due to age limits in 2022.

With a reorganisation of the district teams being planned for 2024 (as part of the Scout Association's transformation programme) the District Commissioner decided not to reappoint people to these roles, which would disappear in the 2024 reorganisation.

The trustees do not consider that these absences had any material impact in the day-to-day work of the charity and do not consider that any other governance risks have arisen as a result.

Membership

Committed to the communities in the east of the Metropolitan Borough of Gateshead (east of the River Derwent), in January 2023 the Scout District had 689 members (including all adults). This is an increase of 32 when compared to the figure in January 2023.



As a reminder, similar to Scouting across the country, core youth numbers declined in 2020 due to the Scouting programme being taken online for much of the year due to coronavirus lockdown measures and the reduction in membership carried through to the end of 2022.

We are pleased to report that 2023 saw a reversal in the decline, with an increase of 1.8% in core youth numbers in the District (beavers, cubs, scouts and explorer scouts). This reflects the average national growth for 2023.

At the end of 2022 150 adults were supporting Scouting in Gateshead but by the end of 2023 this number had increased to 173, an increase of 23.

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 2024.

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 2023, 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

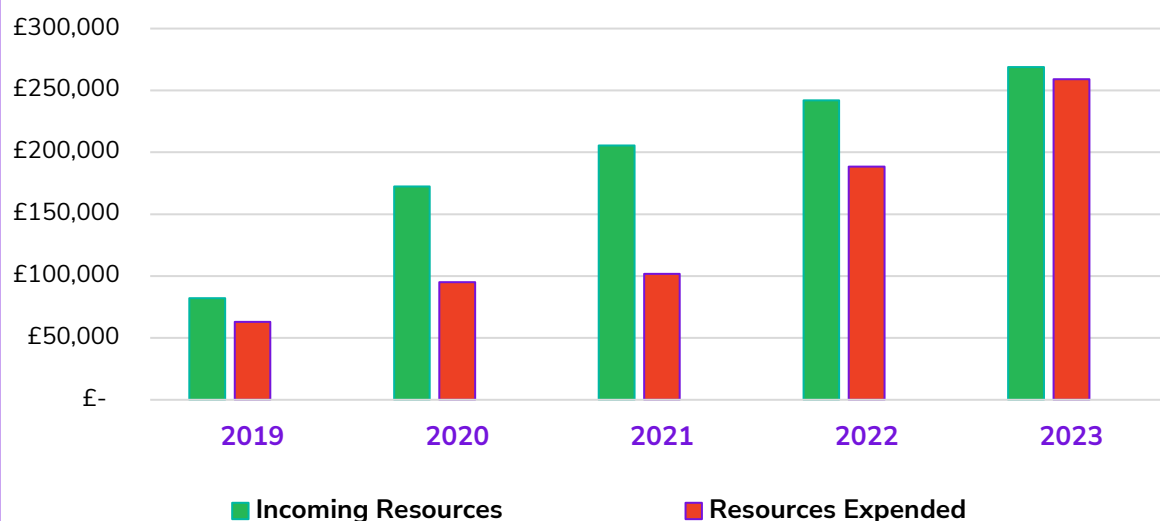
members of the Scout Association volunteering in the Scout District.

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 2023 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 Wickham Thorns

Income and Expenditure - 2019 to 2023



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, and for ensuring that the absence of a District Treasurer had no adverse impact during 2023.

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.

In 2023, activities income at Whickham Thorns remained very similar in the year

£173,905 (2022: £172,900). With employment costs required remaining at similar levels in the period £84,324 (2022:£83,878) and an increase in Whickham Thorns activity expenses to £72,097 (2022: £67,354)

Covid 19 and Kick Start grants were received in 2022, with no equivalent grants in 2023.

Significantly increased costs in 2023 compared with 2022 as further investment in new activities and equipment developing the overall offering.

This resulted in a reduced surplus when compared to 2022, 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.

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's support services in 2023 and by covering the cost of the Scout County levy for 2023, at a cost of £6,000.

This support continues to be of significant benefit to the scout groups in the district and directly helps to reduce the cost of Scouting for our young people.

During 2023 the cost of the District youth programme was subsidised by more than £1,990, reducing the cost of District events and competitions to our youth members and their families.

Compared with 2022, overall fund balances increased by just under £10,000. This is mostly due to the surplus generated by Whickham Thorns.

A significant proportion of this is cash at bank and at hand is allocated in accordance with the reserves policy (below) and is set aside for other purposes.

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 has already benefitted our members with £500 already awarded in 2023.

Gateshead Scouts were successful in applying for the Youth investment fund, and were awarded c.£120,000 for the replacement of the entire roof at Victoria road Scout Centre. 50% of the works were complete at the end of the financial year, and the first 50% of the fund were drawn down from YIF and expensed. The remaining 50% has been deferred in the financial statements to 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.

In order to better manage and account for multiple projects requiring designated or restricted funds the trustees intend to adopt the Statement of Recommended Practice (SORP) applicable to charities from 2023 onwards.

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 2023 the charity continued to maintain reserves equating to 12 months operational expenditure for these purposes.

Investment Policy

Gateshead Scouts does not currently hold any 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.

Risk Management

During 2023 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.



However, given the sums of cash on hand and cash at bank in current accounts (intended for further development projects and support of Scouting with Gateshead), it is now considered prudent to place cash in interest bearing deposit accounts to earn interest and it is expected that this change will take place during 2024.

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 2023 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.

2023 saw a slight increase in the percentage of female members in the District (29.1% of the youth membership and 39% of the adult membership), 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 22nd June 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 2024.

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. 2023 saw a significant increase in District competitions and events and at the end of 2023 we planned an even busier programme for 2024, with a significant increase in activities for the beaver scout section.

During the coming year we expect to make a couple of changes in accordance with the Scout Association's transformation plan:

- Adopting a new District constitution, including a somewhat smaller trustee board, with trustees serving for periods of up to three years instead of the current one year.
- Implementing structural changes in the organisation of the District, moving towards a task and teams based approach rather than a role based approach to governance and operations.

Along with the adoption of the Scout Association's new digital membership platform later in 2024 it is expected that these changes will start to make a positive impact on the recruitment and retention of adult volunteers.

The most exciting development for 2024 will undoubtedly be the full opening of the Coalburn Plantation campsite, just eight miles from the centre of Gateshead.

Thanks to the support of the Woodland Trust, Coalburn Plantation was available for



limited use during the second half of 2023, but planned investments in the site in the first half of 2024 will allow our young people of all ages to access outdoor residential experiences in a beautiful woodland setting from the summer onwards.

Appropriate camping will be available to our youngest beaver scouts through to our oldest explorer scouts, via patrol campsites, hammock camping and even yurts!

This will complete our ability to provide lower cost camping, water activities, climbing and other activities at Coalburn Plantation, Whickham Thorns and the boathouse at Ebchester.

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.

During 2024 we intend to seek additional grant funding for the on-going redevelopment of the Victoria Road Scout Centre. Having redeveloped the yard area (below) and replaced the main roof (right) the focus will be on reducing our carbon footprint through a window replacement programme and other energy efficiency measures.

Finally, during 2024 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 2023.

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: 21 June 2024

GATESHEAD DISTRICT SCOUT COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

	Notes	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2023	Unrestricted Funds	Restricted Funds	Total 2022
		£	£	£	£	£	£	£
Income from:								
Donations and legacies	2	2,491	-	68,289	70,780	30,015	12,000	42,015
Charitable activities	3	906	-	-	906	4,880	-	4,880
Other trading activities	4	180,450	-	16,881	197,331	194,654	4,810	199,464
Total income		183,847	-	85,170	269,017	229,549	16,810	246,359
Expenditure on:								
Raising funds	5	139,013	-	29,791	168,804	153,209	12,000	165,209
Charitable activities	6	29,654	-	60,689	90,343	37,320	-	37,320
Total expenditure		168,667	-	90,480	259,147	190,529	12,000	202,529
Net income/(expenditure)		15,180	-	(5,310)	9,870	39,020	4,810	43,830
Transfers between funds		(160,000)	150,000	10,000	-	-	-	-
Other recognised gains and losses:								
Gains on revaluation on property exchange		-	-	-	-	104,058	-	104,058
Net movement in funds		(144,820)	150,000	4,690	9,870	143,078	4,810	147,888
Reconciliation of funds:								
Fund balances at 1 January 2023		493,173	-	4,810	497,983	350,095	-	350,095
Fund balances at 31 December 2023		348,353	150,000	9,500	507,853	493,173	4,810	497,983

GATESHEAD DISTRICT SCOUT COUNCIL

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2023

		2023		2022	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	10		210,914		215,034
Current assets					
Stocks	11	10,087		7,223	
Debtors	12	76,343		10,882	
Cash at bank and in hand		290,647		268,094	
		377,077		286,199	
Creditors: amounts falling due within one year	13	(80,138)		(3,250)	
Net current assets			296,939		282,949
Total assets less current liabilities			507,853		497,983
Net assets excluding pension liability			507,853		497,983
The funds of the charity					
Restricted income funds	14		9,500		4,810
Unrestricted funds - general			348,353		493,173
Unrestricted funds - designated	15		150,000		-
			507,853		497,983

The financial statements were approved by the trustees on 21 June 2024

Ms A McGuigan
Trustee

Mr J Heron
Trustee

GATESHEAD DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

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 2023

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 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).

1.8 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.

GATESHEAD DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

1.9 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 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and gifts	991	-	991	4,100	-	4,100
Grants receivable	1,500	68,289	69,789	25,915	12,000	37,915
	<u>2,491</u>	<u>68,289</u>	<u>70,780</u>	<u>30,015</u>	<u>12,000</u>	<u>42,015</u>

3 Income from charitable activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Youth programme		
District activities	<u>906</u>	<u>4,880</u>

GATESHEAD DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

4 Income from other trading activities

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Membership fees	17,644	-	17,644	22,185	-	22,185
Scout Shop income	5,782	-	5,782	4,379	-	4,379
Activity centre income	157,024	16,881	173,905	168,090	4,810	172,900
Other trading activities	180,450	16,881	197,331	194,654	4,810	199,464

5 Expenditure on raising funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Trading costs						
Scout Shop purchases	4,034	-	4,034	3,792	-	3,792
Activity Centre costs	54,581	17,516	72,097	55,354	12,000	67,354
Staff costs	72,049	12,275	84,324	83,878	-	83,878
Depreciation	8,349	-	8,349	10,185	-	10,185
	139,013	29,791	168,804	153,209	12,000	165,209

GATESHEAD DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

6 Expenditure on charitable activities	2023		2022		2023		2022	
	Youth programme and support	Volunteer training	Governance costs	Total	Youth programme and support	Volunteer training	Governance costs	Total
Direct costs	£	£	£	£	£	£	£	£
Youth Programme	1,540	100	1,256	2,896	6,004	189	1,111	7,304
Membership subscriptions	23,856	-	438	24,294	24,534	-	65	24,599
Bad Debts	2,464	-	-	2,464	-	-	5,417	5,417
Building repairs	60,189	-	-	60,189	-	-	-	-
	88,049	100	1,694	89,843	30,538	189	6,593	37,320
Grant funding of activities (see note 7)	500	-	-	500	-	-	-	-
	88,549	100	1,694	90,343	30,538	189	6,593	37,320
Analysis by fund								
Unrestricted funds - general	27,860	100	1,694	29,654	30,538	189	6,593	37,320
Restricted funds	60,689	-	-	60,689	-	-	-	-
	88,549	100	1,694	90,343	30,538	189	6,593	37,320

GATESHEAD DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

7 Grants payable

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

-

8 Trustees

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

9 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	4	4
	<u>4</u>	<u>4</u>
Employment costs	2023	2022
	£	£
Wages and salaries	79,094	82,787
Social security costs	3,916	301
Other pension costs	1,314	790
	<u>84,324</u>	<u>83,878</u>

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

Summary Statement of Financial Activities - Year to 31 December 2023

GATESHEAD DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

10 Tangible fixed assets

	Freehold land and buildings	Plant and equipment	Computers	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 January 2023	180,000	48,397	803	7,080	236,280
Additions	-	3,850	379	-	4,229
At 31 December 2023	180,000	52,247	1,182	7,080	240,509
Depreciation and impairment					
At 1 January 2023	-	17,537	287	3,422	21,246
Depreciation charged in the year	-	6,922	11	1,416	8,349
At 31 December 2023	-	24,459	298	4,838	29,595
Carrying amount					
At 31 December 2023	180,000	27,788	884	2,242	210,914
At 31 December 2022	180,000	30,860	516	3,658	215,034

11 Stocks

	2023	2022
	£	£
Finished goods and goods for resale	10,087	7,223

12 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Trade debtors	16,154	10,882
Prepayments and accrued income	60,189	-
	76,343	10,882

Summary Statement of Financial Activities - Year to 31 December 2023

GATESHEAD DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

13 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	6,466	2,896
Trade creditors	-	7
Other creditors	7,583	347
Accruals and deferred income	66,089	-
	<u>80,138</u>	<u>3,250</u>

14 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 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)	-	-
	<u>4,810</u>	<u>85,170</u>	<u>(90,480)</u>	<u>10,000</u>	<u>9,500</u>

Previous year:	At 1 January 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 December 2022 £
HAF	-	16,810	(12,000)	-	4,810

GATESHEAD DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

14 Restricted funds

(Continued)

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.

National Highways - High ropes repairs

Represents a grant received from National Highways to carry out repairs and maintenance of the high ropes course at Whickham Thorns.

15 Unrestricted funds - designated

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

	At 1 January 2023	Transfers	At 31 December 2023
	£	£	£
Building development fund	-	150,000	150,000
	=====	=====	=====

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

Buildings development fund

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

Summary Statement of Financial Activities - Year to 31 December 2023

GATEHEAD DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

16 Analysis of net assets between funds

At 31 December 2023:	Current assets\liabilities	Tangible assets	Unrestricted funds	Unrestricted funds designated	Restricted funds	Total
			2023	2023	2023	2023
At 31 December 2022:	Current assets\liabilities	Tangible assets	Unrestricted funds	Unrestricted funds designated	Restricted funds	Total
			2022	2022	2022	2022
			£	£	£	£
			210,014	120,000	-	330,014
			137,439	120,000	9,200	266,639
			348,323	120,000	9,200	477,523
			212,034	-	-	212,034
			278,139	-	4,810	282,949
			493,173	-	4,810	497,983



Gateshead District Scout Council

Victoria Road Scout Centre
Victoria Road
Gateshead
NE8 2SZ.

info@gatesheadscouts.org.uk

<https://gatesheadscouts.org.uk/>

Accounts



Gateshead District Scout Council

Annual Report and Accounts 2022

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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

Welcome once again to the Annual Report and Accounts for Gateshead Scouts (Gateshead District Scout Council).

For reasons summarised in the Trustee Report, due to circumstances beyond the control of the trustees, the Annual Report and Accounts for 2022 is somewhat late in being published.

2022 was nevertheless another successful year for Scouting in Gateshead and we are delighted to report on another year which saw further growth and development in the scout district.

As always, this would not have been possible without the dedication and hard work of our volunteers and of course our staff at Whickham Thorns Outdoor Activity Centre. I would like to thank them all for their continued support throughout another busy year.

I would especially like to thank my fellow trustees for their support in further improving the governance of the charity – this is

increasingly important work which is necessary as we develop and grow and find ourselves quite rightly subject to additional regulation and best practice.

I would also like to thank all those external individuals and supporters (mentioned elsewhere) who have also helped us to move in the right direction in 2022. Over recent years Gateshead Scouts have received significant financial and other support from individuals and external organisations. It is that support which not only helps us to 'keep the wheels on', but to safely move things forward at pace.

At time of writing we know that 2023 has been another successful and busy year and that 2024 will be a year full of change and opportunities.

We look forward to the challenge of providing more and better Scouting to more young people in Gateshead, and continuing to work in the communities which support us, and which we in turn support.



District Commissioner's Annual Report 2022

The charity continued to support and provide youth activities in the nine scout groups across the District, despite the post-covid loss of adult volunteers which affected all groups to a greater or lesser extent. The challenge of adult recruitment remains a large one.

All scout groups reported waiting lists in the year but were unable to offer places to young people due to a lack of volunteer leaders.

Youth membership at the end of 2022 was recorded as 507. This reflects the successful work of groups to mitigate the long lasting impact of the pandemic. One group remains without a beaver scout colony due to adult shortages. However, another scout group -

the 9th Gateshead - opened its first ever explorer scout unit.

A key priority for 2022 was to reverse the effects of the pandemic and support young people to see themselves as part of a movement beyond their own group.

This has been successful and scout groups from across the District have continued to get involved in a variety of programme days, including indoor badge days at Cardinal Hume for the cub section; a first aid competition, a camping competition and outdoor events for the scouts and explorer sections. Groups have continued to take part in Durham Scout County events such as the Beaver Picnic, Cubboree and Confido.

The key development point for 2021/2 was the new district headquarters and thus the biggest event for the charity in 2022 was the move to the new District HQ at Victoria Road in Bensham.

This was a planned move to increase the space available for youth events, but also reflects a priority of the District to extend Scouting into areas of high social deprivation.

The 7th Gateshead Scout will move in at the start of 2023 and the extra space and location makes them confident that they can grow their provision and increase the diversity of the group.

This move was made possible with the support of the Gateshead Keser Torah Primary School who found, purchased and renovated the former Methodist church on Victoria Road. exchanging it for Mitchell House (the previous district headquarters) as part of an asset swap.

Mitchell House was emptied in October 2022 and will start its new life as part of the Jewish Community assets in the area. At the end of 2022 Victoria Road was also being used by the Big Local Gateshead charity as an administrative base and their Friday Pop Up



Shop was a thriving part of the local community.

Whickham Thorns has had an excellent year. In line with its sub-committee constitution, as well as providing activities to Scouts, throughout 2022 the site was used for a range of activities in the local community to help Gateshead THRIVE.

The Department for Education HAF (Holiday Activities and Food) fund allowed us to provide a range of on-site and off-site school holiday food and activity provision for young people in the Gateshead area.

In addition, the site was used by a number of corporate partners who wanted opportunities

for staff volunteering, including Sage and Highways England.

The economic impact of the venture is also bearing fruit for the community. Two young people under 25 were undertaking apprenticeships with Gateshead Scouts at Whickham Thorns and another has secured a thirty hour a week role which allows her to pursue her passion for a career in the outdoors. The site has also been well used by schools across the region.

Andrea McGuigan

District Commissioner



Trustees' Annual Report

Year Ending 31st December 2022

The trustees take pleasure in presenting their annual report along with the financial statements of the charity (pages 19-20) for the year ended 31st December 2022.

In November 2022, the Chair of Gateshead Scouts became unavailable to support the work of the charity at short notice due to actions taken by third parties.

As allowed for under our Constitution, the District Commissioner assumed the role of District Chair for what was originally assumed to be a short period of time. However, due to circumstances beyond the control of the trustees, the expected return of the District Chair was significantly delayed.

During this period the trustees and other members of Gateshead Scouts focused on day to day governance and management of the District.

However, the extended absence of the District Chair resulted in delays in the preparation and publication of this annual report and accounts, resulting in the charity significantly missing

the filing deadline with the Charity Commission.

Based on a resolution of the trustees and in line with Charity Commission guidelines, the reasons for this delay have been fully reported to the Charity Commission in a serious incident report as it is considered that the late filing could result in reputational risk to the charity unless potential funders are reassured that this was a one-off issue.

The trustees would emphasise that normal accounting operations continued throughout this period and that the annual accounts (as published herein) were completed in a timely manner. The trustees do not consider that the absence of the District Chair during this period had any other adverse impact in the day-to-day work of the charity and do not consider that any other governance risks have arisen as a result.

At the time of preparing this annual report the trustees believe that there is no likelihood of the issue reoccurring and consider the risk of submitting late returns in future years to be low (this risk has been added to the charities risk register, with risk mitigation measures being put in place).

Additional Information

Principal Address

Gateshead Scouts
Victoria Road Scout Centre
Victoria Road
Gateshead
NE8 2SZ

Charity Number

1015159 (registered in England and Wales)

Scout Association Registration Number

10001695

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 Executive Committee (which became known as the Trustee Board from April 2023 onwards).

With the agreement of the Charity Commission, in late 2022 the Charitable Objects of the charity were updated to align with those of the Scout Association and are now:

"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."

It is expected that significant changes will be made to the charities constitution in 2024 as a result of the 'transformation programme' currently being undertaken nationally by the Scout Association, which will result in further structural changes to the organisation and operation of Scouting in Gateshead District.

Organisation

The trustees who have served during the year are shown below.

In accordance with the charity's constitution referenced above, the District Chair, District Commissioner, District Youth Commissioner,

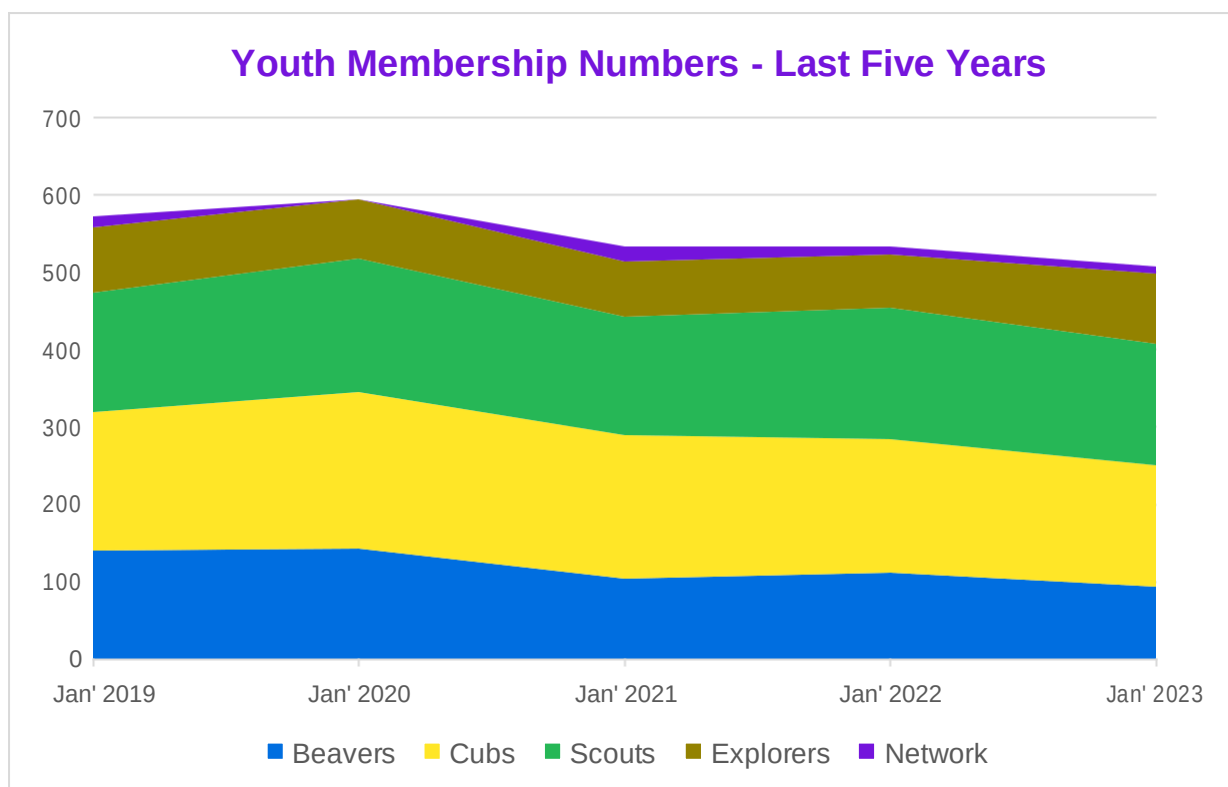
Trustees for the Year 2022

Trustees - ex-officio

D. Stokes	District Chair (until November 2022)
L. Wales	District Secretary
S. Thompson	District Treasurer (to April 2022)
A. McGuigan	District Commissioner (and Acting District Chair from November 2022)
J. Lonsdale	District Youth Commissioner (to April 2022)
J. Heron	District Explorer Scout Commissioner
C. Westgate	District Scout Network Commissioner (to April 2022)

Trustees – nominated, elected and coopted

A. Scott	J. Askwith	P. Byrne
A. Bullock	J. Thompson	S. Johnson
A. Oliver	K. Percy	C. Westgate (from April 2022)
C. McIntyre	K. Thompson	



District Secretary, District Treasurer, District Explorer 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.

There is 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.

Membership

Committed to the communities in the east of the Metropolitan Borough of Gateshead (east of the River Derwent), in January 2023 the Scout District had 657 members (including all adults), which is a decrease of 30 when compared to the figure in January 2022.

As a reminder, core youth numbers declined in 2020 due to the Scouting programme being taken online for much of the year due to coronavirus lockdown measures and this was reflected in the youth membership figures shown for January 2021.

This decline continues to work through our youth membership numbers, and the ability to recruit more youth members continues to be constrained by the number of adults currently volunteering in the District.

Prior to the pandemic 224 adults were supporting Scouting in Gateshead but by the end of 2022 this number was down to 150. While some of this reduction was due to removing inactive volunteers from our membership systems, the replacement of

adult volunteers leaving us during and after the pandemic continues to be a challenge, similar to that faced across the scouting movement and general charity sector.

Recruiting more adult volunteers is key to our ability to increase youth numbers to pre-pandemic numbers and hopefully beyond.

The charity again acknowledges the tremendous amount of voluntary support that is provided to all aspects of Scouting in the Scout District and especially in supporting the work of the district team.

As well as the activities undertaken by the Scout District (summarised below), the trustees would remind all readers that Scouting is successful mainly based on the day-to-day work that takes place in the scout groups and explorer scout units spread across the district.

Review of Activities / How We Benefit the Public

As trustees we understand and bear in mind the Charity Commission's guidance on public benefit.

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 the objectives of the charity above, 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.



It is here that the important work of developing young people to fulfil their potential takes place and the scout district merely provides a framework for safe Scouting and provides support to allow this fantastic work to take place.

The trustees extend their sincere thanks to all our young leaders and adult volunteers who have remained in Scouting, or who have joined us during 2022.

This is provided through the provision of:

- Explorer Scouting and Scout Network programmes and activities (for 14 to 25 year olds).
- Administrative, organisational and programme support for Beavers, Cubs and Scouts (aged 6 to 13) who are members of local Scout Groups (note that in 2022 there were not yet any Squirrel Dreys established in Gateshead District for boys and girls aged 4 and 5).

- Support for the growth and development of Scouting.
- Medium scale events, competitions and activities which could not usually be provisioned through local Scout Groups.
- Access to adventurous activities through Whickham Thorns and Ebchester boathouse, both of which are also available for use by other educational and youth groups and members of the public.
- Working with Gateshead Council and local voluntary groups and charities in support of young people and families in our local communities

2022 saw the Scout District continue its recovery from the impact of the coronavirus pandemic, with a significant focus on reestablishing medium scale district led events and competitions.

The September 2022 Annual General Meeting once again saw the appointment and election of a renewed Executive Committee (trustee body), with all posts being filled and an updated constitution being adopted.

Review of Financial Results

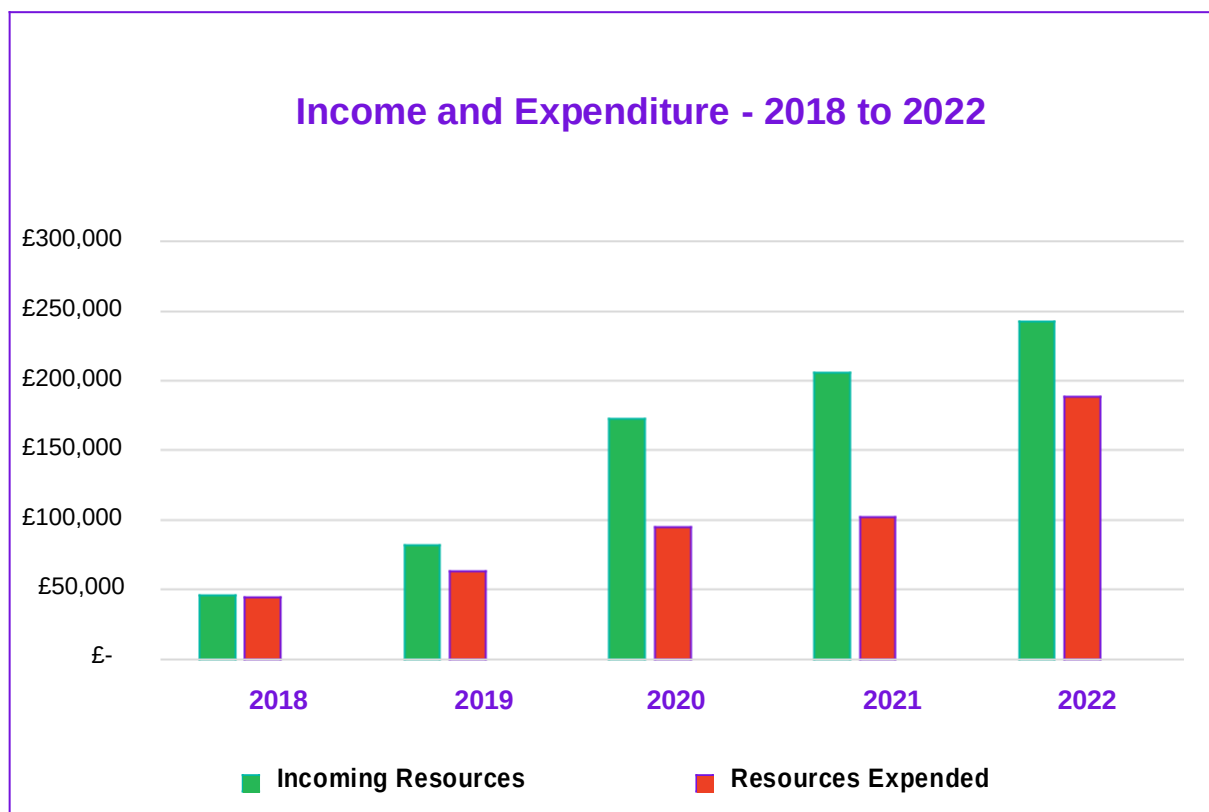
Gateshead Scouts manage their finances through the use of commercial accounting software which is used in the preparation of financial reports including the annual accounts.

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. on a quarterly basis using reports generated from the accounting system.

Trustees review the financial performance of Whickham Thorns Outdoor Activity Centre and other charitable activities

The trustees would like to once 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 below, 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.

In 2022, activities income at Whickham Thorns increased to £169,491 (2021: £93,162). This did however necessitate an increase in overall employment costs to £83,878 (2021: £47,334) and an increase in Whickham Thorns activity expenses to £26,500 (2021: £5,982)

Covid 19 and Kick Start grants were significantly reduced in 2022 when compared to the previous year.

This resulted in a reduced surplus when compared to 2021, 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.

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's support services in 2022 and by covering the cost of the Scout County levy for 2022.

This support continues to be of significant benefit to the scout groups in the district and directly helps to reduce the cost of Scouting for our young people.

During 2022 the cost of the District youth programme was subsidised by more than £1,600, reducing the cost of District events and competitions to our youth members and their families.

Compared with 2021, overall fund balances increased by just under £150,000. This is mostly due to the surplus generated by Whickham Thorns and by gains on a property exchange (see below).

A significant proportion of this is cash at bank and at hand is allocated in accordance with the reserves policy (below) and is set aside for other purposes.

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).

The end of 2022 also saw us dispose of the previous district headquarters (Mitchell House) and complete the acquisition of a new (to us) district headquarters building – the former Methodist Church in the Bensham area of





Gateshead, now renamed Victoria Road Scout Centre.

This exchange of buildings between Gateshead Scouts and the Gateshead Keser Torah Primary School was legally completed subject to contract at the end of 2022, with a risk assessment having been performed by the trustees in accordance with Charity Commission guidance. This risk assessment concluded that the exchange of properties was both in the financial interests of the charity and would better serve the charitable objectives of the charity.

The new centre has an appreciably greater book value that our previous district headquarters building (Mitchell House), is more suited to supporting the Scouting activities of the 7th Gateshead Scout Group and of the Scout District and has bought a

once treasured building back into community use.

Even after considering the cost of the exchange (approximately £10,000, plus legal and professional fees not seen in previous years), the trustees were in unanimous agreement that 'giving away' Mitchell House in exchange for the premises at Victoria Road was in the best short and long term interests of the charity and its members in terms of asset value, location and the ability to support Scouting activities in Gateshead District.

The Gateshead Keser Torah Primary School had recently undertaken a basic refurbishment of the Victoria Road building prior to the exchange, and it was not considered that a significant amount of additional money would be needed to be spent on the building in the immediate term.

However, a medium term requirement to replace the main roof of the Victoria Road building was identified and it was understood that additional reserves would be needed for that purpose.

By the end of 2022 Gateshead Scouts were also in negotiation with the Woodland Trust to

Although available grants will be used wherever possible, much of establish a basic campsite in the west of Gateshead Borough. It was expected that this would also require appreciable investment in 2023 and 2024. the cash at bank and cash at hand is therefore ear-marked for the ongoing development of Whickham Thorns Outdoor Activity Centre,

restricted funds the trustees intend to adopt the Statement of Recommended Practice (SORP) applicable to charities from 2023 onwards.

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

During 2022 the trustees completed the establishment of an 'Access for All' grant making policy intended to ensure inclusive



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.

In order to better manage and account for multiple projects requiring designated or

access to all Scouting events and activities for young people and adults of limited financial means.

£10,000 was set aside to support our most financially challenged members so that they can receive financial support towards the cost of uniform, membership and Scouting 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.

The charity continues to maintain reserves equating to 12 months operational expenditure for these purposes.

Investment Policy

In balancing the interests of the current and future members it is important to consider the balance between cash at bank / cash at hand and long term investments.

Gateshead Scouts does not currently hold any long term investments. This is felt appropriate given the intention that cash at bank and cash at hand will be used in the near to medium term to support maintenance and development activities at Victoria Road Scout Centre and the acquisition of a camp site.

This position will continue to be reviewed in light of development costs, grant opportunities and rising interest rates.

Risk Management

During 2022 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.

It is however accepted that the risk that led to the late publication and submission of this annual report was not foreseen and while the likelihood of this issue reoccurring is considered to be low, this will be added to the risk register and suitable mitigation strategies developed.



Trustee Induction, Training and Declarations of Conflict

Most of our trustees are from a Scouting background and are therefore 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 2022 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.

2022 saw a slight decline in the percentage of female members in the District (29% of the youth membership and 39% of the adult membership), but this is considered part of the year-to-year variation and is not 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 7th May 2024
and signed on their behalf by: -



Trustee (Andrea McGugan - DC).

[hardcopy signature appended to the master record]



Independent examiner's report to the trustees of Gateshead District Scout Council

I report to the trustees on my examination of the accounts of Gateshead District Scouts for the year ended 31st December 2022.

Responsibilities and basis of report

As the charity trustees of Gateshead District Scouts you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Gateshead District Scouts accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Gateshead District Scouts as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts to be reached.

Signed: 

Name: Mr John Challis

Relevant professional qualification or membership of professional bodies (if any): ICAEW - ACA

Address: A6 Kingfisher House, Kingsway North, Team Valley Trading Estate, NE11 0JQ.

Date: 17th October 2023

2023 – The Year Ahead

Gateshead Scouts usually look forward to the year ahead so that we can be measured against our short term objectives and ambitions in our next annual report.

However, given the lateness of preparing this annual report, 2023 has already passed and the trustees do not feel that it would be a useful exercise to 'look ahead' to a year that has already happened.

In our Annual Report for 2023 we will report fully on which objectives and ambitions for 2023, but in summary these were largely met.

We will of course be looking forward to 2024 in our Annual Report for 2023 as usual.



Annual Accounts

Summary Balance Sheet as at 31 December 2022

	2022		2021	
	£	£	£	£
<u>FIXED ASSETS</u>		215,034		114,051
<u>CURRENT ASSETS</u>				
Scout Shop Stock	7,223		6,536	
Accounts Receivable	10,882		10,474	
Prepayments	-			
Cash at Bank and In Hand	268,093		222,286	
	286,198		245,286	
<u>CREDITORS</u>				
Amounts falling due within one year	3,249		9,242	
<u>NET CURRENT ASSETS</u>		282,949		236,044
<u>NET ASSETS</u>		497,983		350,095
<u>REPRESENTED BY:</u>				
Accumulated Fund		497,983		350,095

Approved by the trustees on 7th May and signed on their behalf by:

District Commissioner (Andrea McGuigan):

Trustee (James Heron):

[hardcopy signatures appended to the master record]

Summary Statement of Financial Activities Year to 31 December 2022

	2022	2021
£	£	£
<u>INCOMING RESOURCES</u>		
Scout shop sales	4,379	4,565
Cost of Sales		
Opening Stock	6,536	5,325
Purchases	4,479	5,493
	11,015	10,818
Less closing stock	7,223	6,536
	3792	4,282
	587	283
Membership fees	2,2185	18,725
Donations	4,100	5,599
WTOAC activities income	169,491	93,162
Water activities	-	1,230
Room hire	510	2,060
Youth Programme	4,370	-
Grants received	13,500	-
Grants – Covid 19	6,667	59,290
Kick Start scheme	17,748	23,289
Refreshment sales	3,409	2,164
	241,980	205,519
<u>PAYMENTS – RESOURCES EXPENDED</u>		
Wages and salaries	83,878	47,334
WTOAC activities expenses	26,500	5,982
Refreshment expenses	1,903	1,179
Telephone	1,616	1,171
Insurances	5,191	6,615
Legal and professional	8,636	-
Light and heat	6,167	4,097
Repairs and renewals	18,998	7,671
Sundry expenses	3,116	1,292
Membership subscriptions paid	24,534	24,881
Training fees and materials	189	280
Bank charges	1,822	1,279
Youth programme	6,002	-
	188,552	101,781
Depreciation	10,185	4,661
	198,737	106,442
	43,243	99,077
<u>NET RESOURCES FOR YEAR</u>	43,830	99,360
Gains of revaluation of property exchange	104,058	
<u>FUND BALANCES B/F</u>	350,095	250,735
<u>FUND BALANCES C/F</u>	497,983	350,095



Gateshead District Scout Council

Victoria Road Scout Centre
Victoria Road
Gateshead
NE8 2SZ.

info@gatesheadscouts.org.uk

<https://gatesheadscouts.org.uk/>

Accounts



Gateshead District Scout Council

Annual Report and Accounts 2021



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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 Chair

It is with genuine pleasure that I welcome everyone to read the Gateshead Scouts' (Gateshead District Scout Council) Annual Report and Accounts for 2021.

It was an honour and a privilege to be invited to take on the role of Chair for Gateshead Scouts – my 'home' scout district in which I live, and where I spent many happy years volunteering upon first moving to the North East of England in the 1990s.

Gateshead Scout District has a long and proud tradition of Scouting and these are exciting times to be involved once again.

It's been a few years since Gateshead Scouts took over the running of Whickham Thorns and this has proven to be the start of a renaissance in community engagement.

I am very excited that this will be extended by the opportunities that our new Victoria Road district headquarters will bring to some Gateshead communities that have been underserved by Scouting for many years.

I am equally excited by the sense of mutual support across the Scout District and by the opportunities for further growth and development within our existing scout groups and explorer scout units.

Scouting in Gateshead benefits from some excellent relationships within the broader community and I look forward to working with our existing volunteers and those outside Scouting to help provide more opportunities for the young people of Gateshead.

At a personal level I would like to thank all of our trustees for all the work they have done to support well managed, safe and compliant Scouting within the Scout District. I would of course also like to thank all of our wonderful volunteers for their hard work, determination and support for all of our youth members.

As you will read, 2021 has been a successful year for Scouting in Gateshead and I am sure that we all look forward to seizing the opportunities for further development in the years to come.

David Stokes

District Chair



District Commissioner's Annual Report 2021

2021 again tested the resilience of our leaders and young people as they continued their Scouting, despite the lockdown period at the start of the year.

The innovative approaches developed during the main wave of the pandemic in 2020 meant that all groups continued to meet remotely and provide much needed social interaction for our members.

As spring approached and restrictions eased, it was wonderful to see scout groups begin to resume normality with camps, district events such as the cub badge days and the annual scout skills competition, and more adventurous activities being undertaken by groups across the district.

The census figures showed a slight upward trend in youth membership for 2021 as one would expect as the pandemic changed course.

Total youth membership was slightly up. Figures showed an increase in beavers and scout membership. The reduction in cubs was explained by the fact many groups did not take in new beavers during the pandemic and this had a delayed effect on the cub section numbers.

The District saw a reduction in the number of adult volunteers in 2021. Many had a re-evaluation of priorities post pandemic and did not return. This is a continuing challenge for the District and one which reflects national trends but will need local action to ensure that we can continue to provide Scouting to our current membership and provide growth for the future.

While adult numbers may have fallen, the quality of the leaders we have remains outstanding. It was a privilege at the last AGM to formally present a number of Commissioner Commendations and long service awards to leaders across the District, and to present the Bar to the Award for Merit to Peter Crawley, our former District Commissioner and long serving Group Scout Leader. Our District Chair, David Stokes, was also honoured by the Mayor with a lifetime achievement award for services to Gateshead at the Gateshead Awards ceremony in June.

The year was also a challenging one for the District HQ, Mitchell House. In July, the ceiling of the main hall came down due to problems with the concrete fire blocks. This led to the relocation of the 7th Gateshead Scout Group to St James' Church and several months of frustration waiting to secure the necessary professionals to undertake the building work.

We ended 2021 still unable to access the main hall but the District was able to meet at Whickham Thorns Outdoor Activity Centre and at the headquarters of 21st Gateshead



Scout Group who kindly opened their doors for leader meetings.

Whickham Thorns has continued to thrive. From a standing start in March 2021, the activity centre went on to place itself firmly at the heart of the community. It has been well used and supported by our own groups, as well as scout and guide groups across the region.

The school programme has been hugely successful, both in spreading the positive reputation of Scouting across the region, but in helping to ensure the future financial security of Whickham Thorns specifically, and the District at large.

I would like to thank the volunteers who have worked tirelessly behind the scenes to make that happen, and thank our lead instructor, Richard Oliver, for the dedication he has put in to training the young members of staff and turning them into competent instructors, and self-confident adults.

The broad vision of the District continued throughout 2021. We provided the charity Northeast Lads and Dads with a base for their work with disadvantaged young families in the area. Whickham Thorns ran several events for the community, including volunteer days for the District, and for local employers and businesses such as Costain, and school holiday projects for disadvantaged young people in Gateshead.

Whickham Thorns was also part of the government's "Kick Start" youth employment project. As a result of this project, several of the young people who began working with us on the six-month scheme are now permanent members of staff, another has secured a job elsewhere, and two began outdoor instructor apprenticeships with us at the end of the year. This is testimony to the power of the skills for life we develop in our own members and then share in the wider Gateshead community.

Renovation work on the potential new headquarters for the district continued and



was broadly completed in 2021. The former Victoria Road Methodist Church building will offer the district more space for our young people to engage in district wide activities and for us to extend Scouting provision into the Teams area of Gateshead, which currently has few opportunities for young people.

The Executive Committee reviewed the progress of the project regularly and committed to continuing to work with the Gateshead Jewish Primary School on an asset transfer. The district also began to open dialogue with another charity in the area – Big Local – to ensure that we can work effectively together to provide Scouting in the area, irrespective of any move.

Governance of the District has continued to strengthen. David Stokes was appointed District Chair at the AGM and under his guidance we have made huge progress in getting the structures and mechanisms in place to ensure that our district can continue to thrive as we move forward together.

As we move into 2022, the priorities for the District are clear: to pursue the provision of a functioning HQ suitable for Scouting in the 21st century; to continue to get the district activity programme up and running for our young people; to develop the activity provision at Whickham Thorns to attract more scout and community usage; to evaluate the District so that we can plan for growth and development; and to ensure that we are a progressive, forward looking organisation which sees itself firmly as part of the broader community. All of this must be underpinned by superb governance to ensure a strong and lasting future for Gateshead District Scouts.

I would like to thank all members and leaders, especially the District Team, the Group Scout Leaders and those who work behind the scenes, for their practical help, continued encouragement, and invaluable support as I

try to work with them to galvanise our District after some unprecedented challenges.

A wise man once said, "Out of chaos comes opportunity". I feel certain that after the challenges of the pandemic and the enthusiasm and tenacity of our groups to resume normality in 2021, we will grasp the opportunities afforded by new approaches and new partnerships and move together stronger than ever before in 2022 and beyond.

Andrea McGuigan

District Commissioner



Trustees' Annual Report

Year Ending 31st December 2021

The trustees take pleasure in presenting their annual report along with the financial statements of the charity (pages 17-18) for the year ended 31st December 2021.

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 9th October 2021 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 Executive Committee.

The Charitable Objects recorded with the Charity Commission are currently "the instruction of boys of all class in the principles of discipline, loyalty and good citizenship".

These objects have not been updated for many years and it is considered that they are outdated, are not in accordance with the Scout Association's equal opportunities policy and do not reflect our engagement with local communities.

It is the intent of the trustees to revise and update the objects in 2022 to become "Gateshead Scout District exists to actively engage and support the young people of Gateshead in their personal development,

Trustees for the Year 2021

Trustees - ex-officio

D. Stokes	District Chair (from October 2021)
L. Wales	District Secretary (from October 2021)
S. Thompson	District Treasurer (from October 2021)
A. McGuigan	District Commissioner
J. Lonsdale	District Youth Commissioner
J. Heron	District Explorer Scout Commissioner
C. Westgate	District Scout Network Commissioner

Trustees – nominated and elected

From October 2021

A. Scott	J. Askwith	P. Byrne
A. Bullock	J. Thompson	S. Johnson
A. Oliver	K. Percy	
C. McIntyre	K. Thompson	

working in local communities to empower them to make a positive contribution to society”.

Organisation

The trustees who have served during the year are shown above.

In accordance with the charity's constitution referenced above, the District Chair, District Commissioner, District Youth Commissioner, District Secretary, District Treasurer, District Explorer Scout Commissioner and District Scout Network Commissioner are 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 meet face-to-face (at least four times a year) and communicate electronically to discuss and agree all matters in relation to the charity, and also communicate and make decisions

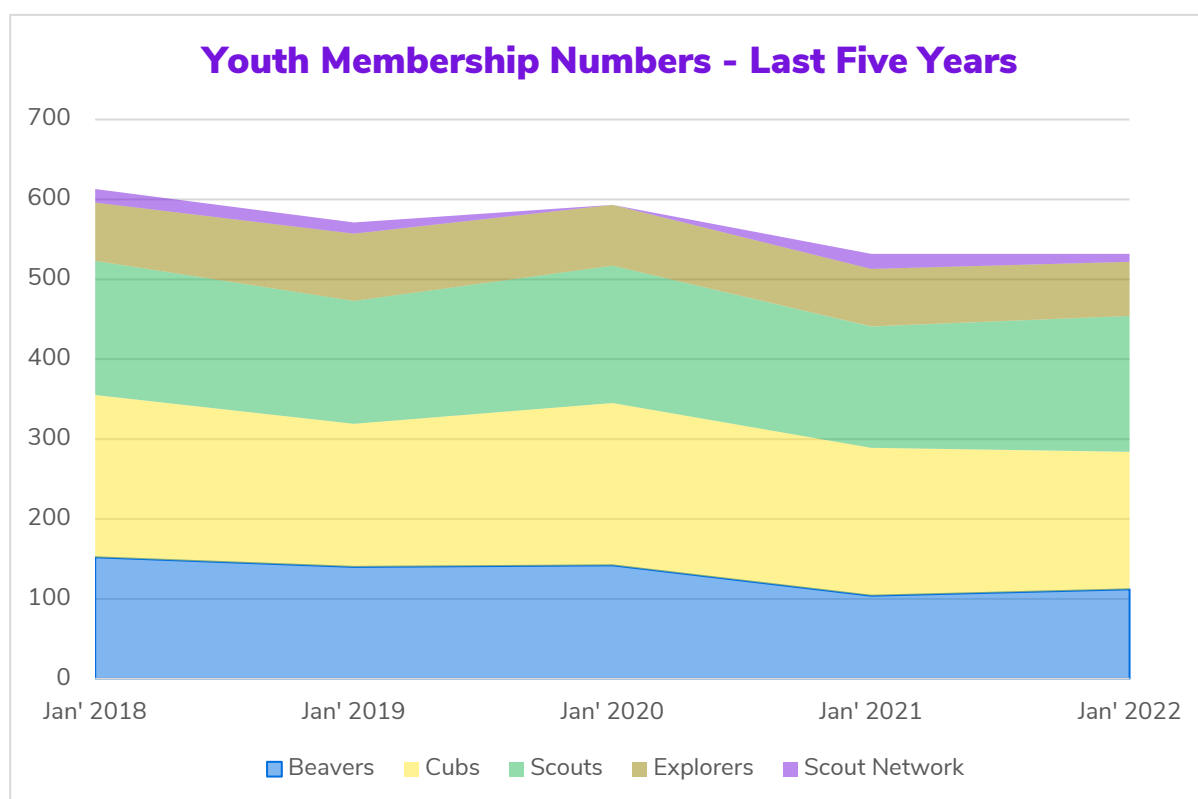
electronically between face-to-face meetings, as allowed by the charities constitution.

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

Membership

Committed to the communities in the east of the Metropolitan Borough of Gateshead (east of the River Derwent), in January 2022 the Scout District had 687 members (including all adults), which is a decrease of 33 when compared to the figure in January 2021.

As background, core youth numbers declined in 2020 due to the Scouting programme being taken online for much of the year due to coronavirus lockdown measures and this was reflected in the youth membership figures shown for January 2021.



We were delighted to see a small reversal to the decline in youth membership numbers in 2021 (as shown in membership numbers reported in January 2022). This was due to the hard work of our volunteers in delivering innovative and exciting online programmes during the early 2021 lockdown, and through the sustained return to face-to-face meetings in the later parts of the year.

The charity once again acknowledges the tremendous amount of voluntary help that is given to all aspects of Scouting in the Scout District and especially in supporting the work of the district team.

The trustees express their thanks to all our young leaders, adult leaders, commissioners and other supporters for their on-going dedication and hard work.

Review of Activities

The charity's main activities are

- The provision of Explorer Scouts and Scout Network in the Scout District,
- The promotion, support and administration of Scouting in Gateshead Scout District,

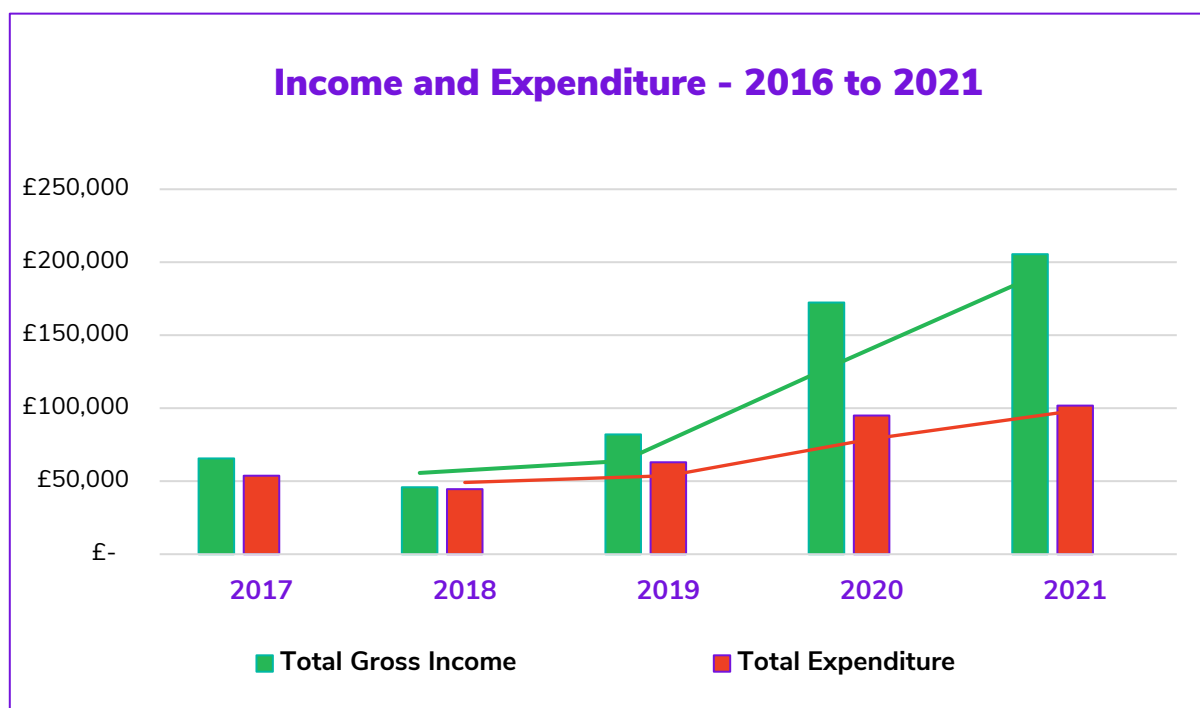
- The running of a scout shop for the sale of uniforms, badges and other equipment,
- The running of Whickham Thorns Outdoor Activity Centre and Ebchester boathouse for the benefit of the membership and local communities
- The provision of medium scale events and competitions for the membership.

As reported above, 2021 saw the Scout District continue it's recovery from the impact of the coronavirus pandemic, with membership numbers holding steady and a renewal of district led events and competitions.

The October 2021 Annual General Meeting saw the appointment and election of a renewed Executive Committee (trustee body), with all posts being filled and an updated constitution being adopted.

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 would like to 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 above, Gateshead Scouts have continued to see an increase in both income and a smaller increase in expenditure, largely because of the continued operation of and income from Whickham Thorns Outdoor Activity Centre.

In 2021, activities income at Whickham Thorns increased to £93,162 (2020: £30,606) largely because of the end of coronavirus lockdowns in the spring of 2021. While employment costs at Whickham Thorns also increased (£47,334 in 2021 compared to £22,328 in 2020) this increase was largely offset by the receipt of £23,289 in payments received under the Government kick-start scheme.

Although not quite to the extent seen in 2020, during 2021 Gateshead Scouts were in receipt of further government coronavirus grants which were fundamental to allowing the Scout District to weather the financial problems (loss of income) associated with the impact of pandemic lockdowns on the leisure sector at the start of the year.

As a result of this the Scout District was able to provide financial support to scout groups in the district by way of not charging for the Scout District's support services in 2021 and by covering the cost of the Scout County levy for 2021. This support was of significant help to scout groups who were returning to full-time face-to-face Scouting in 2021.

Compared with 2020, overall fund balances increased by around £100,000. While approximately £30,000 of this is due to an increase in fixed assets to support on-going operations there has been a considerable improvement in the District's cash balance.

However, much of this cash at bank and at hand is allocated in accordance with the reserves policy (below) and is set aside for other purposes. Work is currently in hand to designate specific funds for purposes such as providing financial support for our members with limited financial means (below), and for buildings contingency. This latter is necessary as the district looks to move to a new district

Additional Information

Principal Address

Gateshead Scouts
Mitchell House
36 Gladstone Terrace West,
Gateshead
NE8 4EA

Charity Number

1015159 (registered in England and Wales)

Scout Association Registration Number

10001695

headquarters building which is more than 100 years old.

We are therefore confident that as Gateshead Scouts enter a post-pandemic period of development and growth, the Scout District has the financial means to support such change.

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

At the end of 2021 the trustees agreed to start work on the establishment of an 'Access for All' grant making policy intended to ensure inclusive access to all Scouting events and activities for young people and adults of limited financial means.

Reserves Policy

Given the increase in both income and expenditure in recent years, Gateshead Scouts are reviewing our reserves policy in light of the need to be able to maintain income generating operations at Whickham Thorns Outdoor Activity Centre and the boathouse at Ebchester, to be able to fulfil statutory obligations in respect of employed staff and to continue to meet costs associated with the operation of the district headquarters (currently Mitchell House).

Given the assets under management and the committed level of annual expenditure the charity therefore seeks to maintain reserves equating to 12 months operational expenditure.

In future years, it is planned to clearly designate these operating reserves within the accounts to differentiate operational reserves more clearly from general funds.

Investment Policy

Gateshead Scouts does not currently hold any long term investments. During the coronavirus pandemic focus was placed on cash management to ensure the sustainability of the charity in the long term.

With the passing of most risks associated with the coronavirus pandemic this will be reviewed given the increase in income and expenditure, the need to designate operational reserves and the level of cash on hand in non-interest bearing bank accounts.

Risk Management

During 2021 risks continued to be managed on an on-going basis. The receipt of various government grants alleviated the most significant financial risks associated with the coronavirus pandemic.

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

With on-going post pandemic development in the Scout District, at the end of 2021 the trustees agreed to establish a formal register of risks in 2022, to allow all risks to the immediate and on-going work of the charity to be identified, categorised, prioritised and mitigated, with all significant risks subject to regular review.

Trustee Induction and Training

Most of our trustees are from a Scouting background and are therefore 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.

How We Benefit the Public

As trustees we understand and bear in mind the Charity Commission's guidance on public benefit.

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 the objectives of the charity above, 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 25 year olds).
- Administrative, organisational and programme support for Beavers, Cubs and Scouts (aged 6 to 13) who are members of local Scout Groups.
- Support for the growth and development of Scouting
- 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 and Ebchester boathouse, both 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.



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.

Girls and young women make up 30% of our overall youth membership (up from 28% last year), and 42% of our adult members are female (a slight decrease from 44%, due in part to the decline in adult membership).

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 24th September 2022 and signed on their behalf by: -

Trustee (David Stokes - Chair).

[hardcopy signature appended to the master record]

Independent examiner's report to the trustees of Gateshead District Scout Council

I report to the trustees on my examination of the accounts of Gateshead District Scouts for the year ended 31st December 2021.

Responsibilities and basis of report

As the charity trustees of Gateshead District Scouts you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Gateshead District Scouts accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Gateshead District Scouts as required by section 130 of the Act; or
2. The accounts do not accord with those records; or
3. The accounts 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 accounts to be reached.

Signed:

Name: Mr John Challis

[hardcopy signature attached to the master record].

Relevant professional qualification or membership of professional bodies (if any):
ICAEW - ACA

Address: A6 Kingfisher House, Kingsway North, Team Valley Trading Estate, NE11 0JQ.

Date: 15th September 2022

2022 – The Year Ahead

As Scouts, it is important that we live and are judged by our values and that we do what we say we are going to do.

In our next annual report we therefore expect to share progress on the following key objectives for 2022, during which we intend to:

- Progress, and ideally complete the move of the district headquarters from its present location on Gladstone Terrace, to the former Methodist Church on Victoria Road.
- Use the move of the district headquarters to Victoria Road to complete the planning necessary to re-open Scouting provision in the Teams area of Gateshead, with an aim to provide Scouting to the local community in 2023.
- Work with local community groups to ensure that the new district headquarters both supports the local community and is managed in a financially sound and sustainable way.
- Continue work on building the district activity programme, providing opportunities, events and activities for our young people which are not available to them in their local scout groups.
- To further develop the range and scope of activities available at Whickham Thorns Outdoor Activity Centre and to introduce off-site activities, and make these available to a wide range of scout and community groups.
- Introduce a designated district fund to allow our financially disadvantaged members to better access a wide range of Scouting activities and opportunities.
- Develop a new district website, which better reflects the modern face of Scouting, aiding communication with our

members and the public, and facilitating the recruitment of more young people and adult volunteers.

- Hold the planned district development day (postponed due to the pandemic) so that we can:
 - Identify and prioritise opportunities for improvement in the district,
 - Identify and prioritise opportunities for the growth of Scouting provision in Gateshead, including the potential for opening Squirrel Scouts (for 4 and 5 year olds) and new provision in currently underserved communities,
 - Support adult recruitment in our local scout groups and in the district,
 - Plan for the pending transformation changes due to be introduced in 2023, as part of the national 'Skills for Life' strategy.
- Continue to work with Gateshead Council and local community organisations such as the Big Local to ensure that Scouting in Gateshead is at the heart of our local communities.
- Further increase our use of digital technologies to improve the capabilities and administrative efficiencies of the district.
- Continue to strengthen our oversight and governance to ensure that all risks are identified and managed and that we build a long term future for Scouting in the district, including:
 - Adoption of a formal terms of reference for the Whickham Thorns sub-committee,
 - Updating our charitable objects (as described above),
 - The establishment of a formal risk register.

Annual Accounts

Summary Balance Sheet as at 31 December 2021

	2021	2020
	£	£
<u>FIXED ASSETS</u>	114,051	86,510
<u>CURRENT ASSETS</u>		
Scout Shop Stock	6,536	5,325
Accounts receivable	10,474	2,464
Prepayments	6,168	-
Cash at Bank and in Hand	222,107	156,436
	<u>245,285</u>	<u>164,225</u>
<u>CREDITORS</u>		
Amounts falling due within one year	<u>9,241</u>	<u>-</u>
<u>NET CURRENT ASSETS</u>	236,044	164,225
<u>NET ASSETS</u>	<u>350,095</u>	<u>164,225</u>
REPRESENTED BY:		
Accumulated Fund	<u>350,095</u>	<u>250,735</u>

Approved by the trustees on 24th September 2022 and signed on their behalf by:

District Commissioner (Andrea McGuigan)

Trustee (James Heron)

[hardcopy signatures appended to the master record]

Summary Statement of Financial Activities Year to 31 December 2021

	2021		2020	
	£	£	£	£
<u>INCOMING RESOURCES</u>				
Scout shop sales		4,565		3,325
Cost of Sales				
Opening Stock	5,325		5,689	
Purchases	5,493		2,714	
	<u>10,818</u>		<u>8,403</u>	
Less closing stock	6,536	4,282	5,325	3,078
		<u>283</u>		<u>247</u>
Membership fees	18,725		26,092	
Donations	5,599		479	
WTOAC activities income	93,162		30,606	
Water activities	1,230		-	
Room hire	2,060		1,700	
Grants received	-		43,260	
Grants – Covid 19	59,290		66,176	
Kick Start scheme	23,289		-	
Refreshment sales	2,164		833	
	<u>205,519</u>		<u>66,956</u>	
<u>PAYMENTS – RESOURCES EXPENDED</u>				
Wages and salaries	47,334		22,328	
WTOAC activities expenses	5,982		10,890	
Refreshment expenses	1,179		328	
Telephone	1,171		1,280	
Insurances	6,615		6,214	
Light and heat	4,097		5,274	
Repairs and renewals	7,671		17,262	
Sundry expenses	1,292		109	
Membership subscriptions paid	24,881		23,127	
Training fees and materials	280		1,088	
Bank charges	1,279		770	
Motor expenses	-		556	
Youth programme	-		3,029	
	<u>101,781</u>		<u>92,253</u>	
Depreciation	4,661		5,687	
	<u>106,442</u>	99,077	<u>97,940</u>	71,206
NET INCOMING RESOURCES		<u>99,360</u>		<u>71,453</u>
FUND BALANCES B/F		250,735		179,282
FUND BALANCES C/F		<u>350,095</u>		<u>250,735</u>



Gateshead District Scout Council

Mitchell House
36 Gladstone Terrace West,
Gateshead
NE8 4EA

info@gatesheadscouts.org.uk

<https://gatesheadscouts.org.uk/>

Accounts

Gateshead District Scouts Annual Report and Accounts Year Ended 31st December 2020 (Extracts)

#SkillsForLife

Registered charity number 1015159



Independent examiner's report to the trustees of Gateshead District Scout Council

I report to the trustees on my examination of the accounts of Gateshead District Scouts for the year ended 31st December 2020.

Responsibilities and basis of report

As the charity trustees of Gateshead District Scouts you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Gateshead District Scouts accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Gateshead District Scouts as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts to be reached.

Signed: 

Name: Mr J. A. Challis

Relevant professional qualification or membership of professional bodies (if any): ICAEW

Address: A6 Kingfisher House, Kingsway North, Team Valley Trading Estate, NE11 0JQ.

Date: 8th October 2021

Gateshead District Scouts Annual Report and Accounts
Year Ended 31st December 2020
(Extracts)

Summary Balance Sheet as at 31 December 2020			
	2020		2019
	£	£	£
<u>FIXED ASSETS</u>		86,510	83,297
<u>CURRENT ASSETS</u>			
Scout Shop Stock	5,325		5,689
Accounts receivable	2,464		-
Cash at Bank and in Hand	156,436		113,557
	<u>164,226</u>		<u>119,245</u>
<u>CREDITORS</u>			
Amounts falling due within one year	-		(23,260)
<u>NET CURRENT ASSETS</u>		164,226	95,985
<u>NET ASSETS</u>		<u>250,735</u>	<u>179,282</u>
<u>REPRESENTED BY:</u>			
Accumulated Fund		<u>250,735</u>	<u>179,282</u>

Approved by the trustees on 8th October 2021 and signed on their behalf by:

Treasurer:



#SkillsForLife

Registered charity number 1015159



Gateshead District Scouts Annual Report and Accounts
Year Ended 31st December 2020
(Extracts)

Summary Statement of Financial Activities				
Year to 31 December 2020				
	2020		2019	
	£	£	£	£
<u>INCOMING RESOURCES</u>				
Scout shop sales		3,325		15,142
Cost of sales				
Opening stock	5,689		5,850	
Purchases	2,714		11,116	
	<u>8,403</u>		<u>16,966</u>	
Less: Closing stock	5,325	3,077	5,689	11,278
		<u>247</u>		<u>3,865</u>
Membership fees	26,092		25,443	
Donations	479		15,762	
WTOAC activities income	30,606		15,161	
Room Hire	1,700		600	
Grants received	43,260		8,828	
Grants - Covid 19	66,176		-	
Refreshments sales	833		-	
Events	-		1,162	
	<u>169,146</u>		<u>66,956</u>	
<u>PAYMENTS - RESOURCES EXPENDED</u>				
Wages and salaries	22,328		8,518	
WTOAC activities expenses	10,890		-	
Refreshment expenses	328		-	
Telephone	1,280		1,069	
Insurances	6,214		2,688	
Light and heat	5,274		3,660	
Repairs and renewals	17,262		3,325	
Sundry expenses	109		1,845	
Membership subscriptions paid	23,127		20,888	
Training fees and materials	1,088		688	
Bank charges	770		70	
Donations	-		500	
Professional fees	-		1,040	
Motor expenses	556		-	
Youth Programme	3,029		6,219	
	<u>92,253</u>		<u>50,509</u>	
Depreciation	5,687		1,288	
	<u>97,940</u>	71,206	<u>51,797</u>	15,159
<u>NET INCOMING RESOURCES</u>		<u>71,453</u>		<u>19,024</u>
<u>FUND BALANCES B/F</u>		179,282		160,258
<u>FUND BALANCES C/F</u>		<u>250,735</u>		<u>179,282</u>

#SkillsForLife

Registered charity number 1015159

