

WEST LEEDS DISTRICT SCOUT COUNCIL
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

Charity Registration No. 1085449
District Registration Number with the Scout Association: 16219

WEST LEEDS DISTRICT SCOUT COUNCIL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr G Burrell
Mr N Cohen (Resigned 19 July 2023)
Mr M Tiffany
Mr S McGowan
Mrs K Burrell
Mr M Rudd
Mr P Bainbridge
Mr S Seary (Resigned 09 May 2023)
Mr G Leigh (Deceased 17 July 2023)
Mr A Hepworth
Ms H Taylor
Ms C Mill
Mr M Giles (Appointed 04 September 2023)
Mr J Lander (Appointed 13 November 2023)

District Chair

Vice Presidents

Mr L Lyndon Cribb
Mr John Simpson
Mrs Margaret Simpson

Charity number

1085449

Registered Office and Principal Address

The Lanes
Pudsey
West Yorkshire
LS28 7AQ

Independent examiner

Mrs Sally Firth FCA CTA
22 Capel Street
Calverley
Leeds
LS28 5NU

Bankers

HSBC Bank plc
PO Box 105
33 Park Row
Leeds
LS1 1LD

CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

WEST LEEDS DISTRICT SCOUT COUNCIL

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WEST LEEDS DISTRICT SCOUT COUNCIL

TRUSTEES REPORT

FOR THE YEAR ENDED 31 MARCH 2024

The Trustees present their report and accounts for the year ended 31 March 2024.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Royal Charter, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)".

Objectives and activities

The aim of the Scout Association is to promote the development of young people in achieving their full physical, intellectual, social and spiritual potentials, as individuals, as responsible citizens and as members of their local, national and international communities. These benefits are available to all young people and are therefore considered to be a public benefit. The method of achieving the Aim of the Association is by providing an enjoyable and attractive scheme of progressive training based on the Scout Promise and Law and guided by adult leadership.

The Trustees have paid due regard to public benefit guidance issued by the Charity Commission, section 4 of the Charities Act 2011, in deciding what activities the charity should undertake.

Achievements and performance

This report summarises the business of the District Executive Committee during the year ended 31st March 2024, and which is recorded in the regular minutes of the Committee. Members of the District Executive Committee are 'charity trustees' as defined in the various Charities Acts, and fully recognise their responsibilities, which they acquire as a result of that legislation.

As in previous years, sub-committees have carried out the bulk of the work, with the full District meeting to discuss their reports and recommendations and to complete the decision making process. This practice has been efficient and leads to more effective management.

A Subcommittee of the District Executive runs a Scout shop, supplying the members with uniform and scouting items, the leaders with badges and programme resources. The surplus made from the shop, after running expenses are presented to the District Executive, who as in previous years, pay these out pro ratio to the Groups and Units who make the purchases.

WEST LEEDS DISTRICT SCOUT COUNCIL

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Other sub committees administer Finance, Madge Hill Campsite, Headquarters, District Active Support Unit and Appointments.

The District Executive provides free to leaders, the cost of the mandatory safeguarding courses where the leader prefers to take the online training, rather than the District training class provision.

The District Headquarters continues to be maintained and developed, including a dedicated computer room, with resources available for the membership.

The number of volunteers (leaders and other adults in the district) stands at 272 this year with varying degrees of commitment.

I wish to thank all leaders and other adults who voluntarily support Scouting in West Leeds District for their work and dedication in providing top quality Scouting to young people.

Financial review

The income for the year amounted to £50,323 (2023 - £42,991) with expenditure amounting to £50,193 (2023 - £42,851) resulting in a net surplus of £130 (2023 - £140).

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six months expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

At the year end funds stood at £246,521 (2023- £246,391).

Most funding is generated from internal resources and activities. Additional funding is from donations and grants.

Investments are in the form of current and deposit accounts and consequently are low risk.

WEST LEEDS DISTRICT SCOUT COUNCIL

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

The Trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity was registered on 8 March 2001 in England and Wales, and is governed by Royal Charter, granted 4 January 1912.

The Trustees who served during the year were:

Mr G Burrell
Mr N Cohen
Mr M Tiffany
Mr S McGowan
Mrs K Burrell
Mr M Rudd
Mr P Bainbridge
Mr S Seary
Mr G Leigh
Mr A Hepworth
Ms H Taylor
Ms C Mill
Mr M Giles
Mr J Lander

The Trustees of West Leeds District Scout Council are members of the District Executive Committee which comprises ex-officio members, members elected by the Council and members nominated by the District Commissioner annually at the Annual General Meeting, and co-opted by members.

The District Chair, the District Treasurer, the District Secretary, the District Commissioner and District Explorer Scout Commissioner are ex-officio members. The constitution calls for 6 members of the Council to be elected to the District Executive Committee, the District Commissioner nominating up to 6 persons. Further members could be co-opted by the Executive as appropriate, but no more than 6 in number.

WEST LEEDS DISTRICT SCOUT COUNCIL

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

New Trustees are trained in their responsibilities and duties by the longer serving experienced trustees.

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The Trustees report was approved by the Board of Trustees.



Mr G Burrell

Dated : 17th June 2024

WEST LEEDS DISTRICT SCOUT COUNCIL

STATEMENT OF TRUSTEES RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2024

The Trustees are responsible for preparing the Trustees Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these accounts, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

WEST LEEDS DISTRICT SCOUT COUNCIL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF WEST LEEDS DISTRICT SCOUT COUNCIL

I report on the accounts of the charity for the year ended 31 March 2024, which are set out in pages 8 - 19.

Respective responsibilities of Trustees and examiner.

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

It is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared accounts in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

WEST LEEDS DISTRICT SCOUT COUNCIL

INDEPENDENT EXAMINER'S REPORT (CONTINUED)

TO THE TRUSTEES OF WEST LEEDS DISTRICT SCOUT COUNCIL


In connection with my examination, no other matter except that referred to in the previous paragraph has come to my attention:

(a) which gives me reasonable cause to believe that in any material respect the requirements:

- (i) to keep accounting records in accordance with section 130 of the 2011 Act: and
- (ii) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act:

have not been met or

(b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Sally Firth FCA CTA
Independent Examiner
22 Capel Street
Calverley
Leeds
LS28 5NU

Dated: 30th June 2024

WEST LEEDS DISTRICT SCOUT COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	2023 £
<u>Income from:</u>			
Donations and legacies	3	0	0
Charitable activities	4	45,521	40,232
Other trading activities	5	1,172	650
Investments	6	3,630	2,109
Total income		<u>50,323</u>	<u>42,991</u>
<u>Expenditure on:</u>			
Charitable activities	7	50,193	42,851
		<u> </u>	<u> </u>
Net (expenditure)/income for the year/ Net movement in funds		130	140
Fund balances at 1 April 2023		246,391	246,251
Fund balances at 31 March 2024		<u><u>246,521</u></u>	<u><u>246,391</u></u>

All income is unrestricted

WEST LEEDS DISTRICT SCOUT COUNCIL

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Current Assets					
Stocks	10	20,880		18,543	
Debtors falling due within one year	11	4,306		7,861	
Cash at bank and in hand		224,200		221,657	
		<u>249,386</u>		<u>248,061</u>	
Creditors: amounts falling due within one year	12	<u>-2,865</u>		<u>-1,670</u>	
		<u>246,521</u>		<u>246,391</u>	
Income funds					
<u>Unrestricted funds</u>					
Designated funds	13	217,464		217,110	
General unrestricted funds		29,057		29,281	
		<u>246,521</u>		<u>246,391</u>	
		<u>246,521</u>		<u>246,391</u>	

The accounts were approved by the Trustees on 17th June 2024



Mr G Burrell

Trustee

WEST LEEDS DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Company information

West Leeds District Scout Council is a charity registered in England and Wales governed by Royal Charter

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's Royal Charter, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The accounts have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies are set out below.

1.2 Going concern

At the time of approving the accounts, 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 accounts.

WEST LEEDS DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable activities objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

1.4 Incoming resources

Income from charitable activities includes voluntary income from subscriptions and activities from the Scout shop, Scout Groups, District Units and Fellowship Active Support Groups.

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.

Income from fundraising is shown on a receipts basis.

Investment income is recognised on a receivable basis.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

1.5 Resources expended

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and been classified under headings that aggregate all costs related to the category.

WEST LEEDS DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.6 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured at the lower of replacement cost and cost.

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

1.7 Cash and cash equivalents

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

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

WEST LEEDS DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements.

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

WEST LEEDS DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	2024	2023
Donations and gifts	<u>0</u>	<u>0</u>

4 Charitable activities

	Scout District	Scout Shop	Total 2024	Total 2023
District levy	36,713	0	36,713	35,473
Less: HQ membership and County levy	<u>£ -30,067</u>	<u>0</u>	<u>-30,067</u>	<u>-29,596</u>
	6,646	0	6,646	5,877
Sales of purchased goods	0	25,880	25,880	24,552
Events and activities	12,154	0	12,154	9,278
Camp and badge fees	<u>841</u>	<u>0</u>	<u>841</u>	<u>525</u>
	<u>19,641</u>	<u>25,880</u>	<u>45,521</u>	<u>40,232</u>

5 Other trading activities

	2024	2023
Fundraising events	0	0
Room hire	1,172	650
Grants	<u>0</u>	<u>0</u>
Other trading activities	<u>1,172</u>	<u>650</u>

6 Investments

	2024	2023
Interest receivable	<u>3,630</u>	<u>2,109</u>

WEST LEEDS DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

7 Charitable activities

	Scout District	District Units	Scout Shop	Total 2024	Total 2023
Purchases	0	0	20,041	20,041	18,493
Events and activities	11,379	2,327	0	13,706	6,308
Awards,badges and trophies	319	146	0	465	746
Travel expenses	134	0	0	134	148
Insurance	896	0	0	896	981
Scout shop dividends	0	0	2,362	2,362	987
Premises costs	2,427	0	0	2,427	6,364
Office and administration	1,170	0	676	1,846	4,426
Sundry expenses	398	882	432	1,712	1,584
Partnership agreements	0	1,482	0	1,482	686
Capitation (district members)	0	2,262	0	2,262	2,128
Grants	2,860	0	0	2,860	0
	19,583	7,099	23,511	50,193	42,851
	<u>19,583</u>	<u>7,099</u>	<u>23,511</u>	<u>50,193</u>	<u>42,851</u>

Analysis by fund

Unrestricted funds	19,583	7,099	23,511#	50,193
	<u>19,583</u>	<u>7,099</u>	<u>23,511</u>	<u>50,193</u>

For the year ended 31 March 2023

Unrestricted funds	10,256	9,307	23,288	42,851
	<u>10,256</u>	<u>9,307</u>	<u>23,288</u>	<u>42,851</u>

Governance costs include £0 (2023 £0) independent examination costs.

WEST LEEDS DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

8 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year. Trustees were reimbursed travel expenses totalling £134 (2023 £108).

9 Financial instruments	2024	2023
Carrying amount of financial assets		
Debt instruments measured at amortised cost	<u>4,306</u>	<u>7,861</u>
Carrying amount of financial liabilities		
Measured at amortised cost	<u>2,865</u>	<u>1,670</u>

10 Stocks	2024	2023
Goods for resale	<u>20,880</u>	<u>18,543</u>

11 Debtors	2024	2023
Amount falling due within one year:		
Other debtors	<u>4,306</u>	<u>7,861</u>
	2024	2023

Amount falling due after more than one year:

Other debtors	<u>0</u>	<u>0</u>
Total debtors	<u>4,306</u>	<u>7,861</u>

WEST LEEDS DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

12 Creditors: amounts falling due within one year

	2024	2023
Other creditors	2,865	1,670
Accruals and deferred income	0	0
	<u>2,865</u>	<u>1,670</u>

13 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds				
	Balance at 1 April 2023	Incoming resources	Resources expended	Transfers	Balance at 31 March 2024
Development Fund	157,172	0	0	1	157,173
Scout Shop Fund	54,828	25,880	-23,511	0	57,197
District Units and Fellowship					
Active Support	3,078	5,548	-6,441	0	2,185
Madge Hill	896	864	-851	0	909
Events and Activities	1,136	5,395	-10,109	3,578	0
	<u>217,110</u>	<u>37,687</u>	<u>-40,912</u>	<u>3,579</u>	<u>217,464</u>

WEST LEEDS DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Designated funds prior year

	Movement in funds				
	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers	Balance at 31 March 2023
Development Fund	157,172	0	0	0	157,172
Scout Shop Fund	53,564	24,552	-23,288	0	54,828
District Units and Fellowship					
Active Support	3,803	9,106	-9,831	0	3,078
Madge Hill	548	525	-177	0	896
Events and Activities	1,136	0	0	0	1,136
	<u>216,223</u>	<u>34,183</u>	<u>-33,296</u>	<u>0</u>	<u>217,110</u>

14 Funds

	Movement in funds				
	Balance at 1 April 2023	Incoming resources	Resources expended	Transfers	Balance at 31 March 2024
Designated funds	217,110	37,687	-40,912	3,579	217,464
General funds	29,281	12,636	-9,281	-3,579	29,057
	<u>246,391</u>	<u>50,323</u>	<u>-50,193</u>	<u>0</u>	<u>246,521</u>

Funds prior year

	Movement in funds				
	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers	Balance at 31 March 2023
Designated funds	216,223	34,183	-33,296	0	217,110
General funds	30,028	8,808	-9,555	0	29,281
	<u>246,251</u>	<u>42,991</u>	<u>-42,851</u>	<u>0</u>	<u>246,391</u>

WEST LEEDS DISTRICT SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

15 Analysis of net assets between funds

	General funds	Designated funds	Total
Fund balances at 31 March 2024 are represented by:			
Current assets/(liabilities)	29,057	217,464	246,521
	<u>29,057</u>	<u>217,464</u>	<u>246,521</u>

Analysis of net assets between funds prior year

	General funds	Designated funds	Total
Current assets/(liabilities)	29,281	217,110#	246,391
	<u>29,281</u>	<u>217,110</u>	<u>246,391</u>

