

# Eastbourne District Scouts

## Trustees' Annual Report & Accounts 2023 - 2024



**Scouts**

Eastbourne District

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

# **Eastbourne District Scout Council**

**AGM 2024**

## **Trustees' Annual Report & Accounts**

**2023 to 2024**

Trustees

Agenda

Minutes AGM 2023

District Lead Volunteer Report

Bushy Wood Report

Constitution

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# Trustees

for the year 2023 to 2024

**President:** Peter Wood

**Vice President:** Vacant

## District Trustee Board Membership:

### *Ex officio*

Andy Stevens	District Lead Volunteer
Vacant	District Youth Lead
Carl Bird	Volunteering Development Team Lead
Joe Firth	Activities Team Lead
Emma Binfield	Support Team Lead
Ray Newman-Smith	14-24 Team Lead

### *Appointed*

Matthew Peskett	Chair
Vacant	Treasurer
Tracey Titherly	Member (GLV, 1st Hampden Park)
Ian Lewis	Member (EDSFAT)
Ian Watling	Member (Chairman, BWMC)
Gavin Gillam	Member
Samantha Huggett	Member
Frank Woods	Member

### *Co-opted*

George Cole	District Scout Active Support Manager
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## Sub-Committees:

Bushy Wood Management Committee

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<b>Bankers:</b>	Barclays Bank plc, 63–67 Terminus Road, Eastbourne, BN21 3NE
<b>Independent Examiner:</b>	Shaun Muller, Director, Cornfield Accountants Ltd, 5 Cornfield Terrace, Eastbourne, BN21 4NN

## Scout Association

**District Registration Number:** 17005

**Charity Registration Number:** 305846

**Charity Commission Contact:** Matthew Peskett (Trustee),  
49 Summerdown Road, Eastbourne, BN20 8DR

# Agenda

Friday 13th September 2024 at 7pm for 7.30pm.

1. Welcome by the District Chair
2. Apologies for absence
3. Minutes of the 2023 Annual General Meeting
4. To receive the Trustees' Annual Report & Accounts for 2023-24
5. To adopt the new Scouting standard for District Constitution
6. To elect a District Chair
7. To approve the District Secretary (Not a Trustee)
8. To elect a District Treasurer (Currently Vacant)
9. To elect members to serve on the District Trustee Board
10. To appoint an Independent examiner for the Annual Accounts
11. To approve the appointment of a District President
12. District Lead Volunteer's Address to the Council
13. The County representative is invited to speak
14. The Chair will close the Meeting

To conclude the evening, all attendees are cordially invited to enjoy refreshments in the Activity Centre.



## EASTBOURNE DISTRICT SCOUT COUNCIL

### MINUTES –

#### District AGM - 27-October-2023

Present:       Acting District Chair – Matthew Peskett  
                  District Lead Volunteer – Andy Stevens  
                  County Representative – Ashley Jones (DCC)  
                  District Secretary (cover) – Julie Peskett

Plus 39 members of the district, representatives from EDSFAT, 1<sup>st</sup> Polegate, Team Bravo, Electra, 11<sup>th</sup> Eastbourne, 1<sup>st</sup> Meads, 2<sup>nd</sup> Willingdon, 1<sup>st</sup> Willingdon, 1<sup>st</sup> Old Town, EDSAS.

- 1) Welcome: Matthew Peskett welcomed Ashley Jones and Andy Stevens; and opened with a warm welcome to all in attendance as the AGM was finally taking place after a four-year lapse.
- 2) Apologies for absence: Were received from: Elaine Gausden (County Commissioner) - Joe Firth (DDC Activities), Carl Bird (DDC Growth & Development) - Marc Fallon (BW Manager) Karen Evenden (District Secretary) – Tracey Titherly - Val Goodwin – Trudi Danielsen – Julie Mayes
- 3) Minutes of the 2019 AGM had been circulated via the website for reading. These were approved, no matters arising were noted. There are copies of these minutes in hard copy or online within the Trustees' Annual Report & Accounts for 2019 – 2020. The hardcopies were available to take after the meeting.
- 4) Annual Report and Accounts: The Acting Chair stated that all the outstanding Annual Reports and Accounts were uploaded to the Charities Commission earlier this year. To bring us back up to date as we were originally 600 days behind.
- 5) District Constitution – The District has agreed to adopt the Scouting Constitution as stated in POR, with the pending transformation scheduled for February 2024. Whatever changes are made to POR we will adopt, and it will be reviewed at every Board meeting.
- 6) District Chair Nominated †, : Andy nominated Matthew Peskett as Acting Chair (for this meeting) new chair to be found. However, during the meeting Christine Skinner pointed out that Matthew cannot be the Treasurer and the acting chair. This is covered by 5.4.3.6\* in POR. Considering this information, Matthew agreed to step down as Acting Chair after the conclusion of the AGM.
- 7) Karen Evenden as District Secretary was approved and confirmed by show of hands.
- 8) Matthew Peskett as District Treasurer †, was approved and confirmed by show of hands

9) District Trustee Board seven names were proposed and seconded in advance of the AGM: George Cole, Gavin Gillam, Samantha Huggett, Ian Lewis, Tracey Titherly, Ian Watling, Frank Woods.

10) Independent Examiner (Shaun Muller) was approved to continue and voted by show of hands.

11) Appointment of District President: Peter Wood has kindly agreed to take on the role for the next year and was approved and voted by show of hands. Brian Chessell (outgoing President) was not in attendance but was thanked and acknowledged.

11a) Thank You Presentation: Gifts were awarded by Matthew Peskett on behalf of the District to James and Sandra Punchard and Frank Woods. Graham Parish and Brian Chessell were not in attendance and their gifts will be passed on.

Ian Watling (BWMC) presented a Thank You Badge to Brian Spalding for allowing Bushy Wood to use his surrounding fields for various Scouting events over the years.

12) DLV (DC) Address: Thanked all for coming out to the AGM. Matt Hodd was awarded with his 'Wood Badge Certificate'. However, there are several certificates still to be issued and they will be dealt with by the DLV, at a later date.

13) County Address: Ashley Jones apologised for Elaine Gausden not being able to attend and thanked everyone in our district for their support and dedication to scouting. A visual presentation was played with the following points being made:

Transformation will continue to be rolled out across the County and thank you to all who have attended the Transformation meetings

Volunteer support is valued and continues to be essential.

Positive culture starts and ends with all our volunteers – thank you

Having a shared understanding, respect and reward in a diverse and unique way helps us to help our Young People achieve their goals.

Do not hold back – Step up – Speak up and Dream Big.

HQ are also volunteers but we are all in scouting to support everyone across the board.

14) WSJ contingent: Five Young People gave an interesting presentation with slides and chat about their time in South Korea for the World Scout Jamboree. They could not have done it without the support of the district and thanked everyone who helped them achieve this experience.

Meeting Closed: Matthew closed the meeting thanking everyone for coming and suggesting that the attendees enjoy the refreshments kindly arranged by Woodpeckers.

*\*5.4.3.6 Governance roles must be distinct to help manage conflict of interest. This means that the roles of Chair and Treasurer must not be combined in any way.*

*Additional Note †*

*After the meeting was closed Matthew Peskett opted to step down as the District Treasurer and agreed to accept Andy Stevens' nomination to become the District Chair. We now have a vacancy for the District Treasurer position.*

# District Lead Volunteer Report

## for the year 2023 to 24

2023 was yet another great year for Eastbourne District Scouts. Thank you to all of the volunteers and supporters who have all contributed to make Eastbourne such a successful district, something we should all be very proud of.

The highlight of the year was the success of the Out of This World District camp, with over 1000 young people attending. Thank you to the team for all the planning which went into this event, and Bushy Wood for the excellent venue!

Eastbourne's number of young people has increased to 864, an increase of 19 since 2023. These young people wouldn't be able to attend without the hard work of the volunteers, and I thank you all for the planning, preparation, and execution of the Scouting programme. These activities, camps, outings you deliver to help our young people develop, as well as the training and learning you continue to do are greatly appreciated.

We hope to continue to build on our growth, with a planned group and section openings in the coming 12 months.

Preparing for the upcoming transformation process, the focus and support from multiple county training advisors over the last year has resulted in a significant improvement in Eastbourne volunteers' learning compliance. Now we've made this improvement, we need to all work towards keeping on top of it.

A special mention to EDSFAT for the support they provide our District, providing us with excellent first aid training, and first aid support at multiple events.

To summarise, Eastbourne District Scouts is in great shape, and I'm looking forward to us having another successful year.

Thank you all!

Andy Stevens  
District Lead Volunteer

# Bushy Wood Report

## for the year 2023 to 24



We are delighted to report another very successful year with bookings remaining high although we remain disappointed that international bookings from European Scout Groups have reduced, possibly as a consequence of the UK leaving the EU and/or the increased cost of travel abroad.

We began the year awaiting the outcome of an application to relocate Hailsham Market to the land adjacent to Bushy Wood, finally in December 2023 after many months of waiting we heard that the planning application had been removed from Wealden District Council's application process, we have not been able to elicit why it was removed but it would appear that for now this idea may have been shelved.

In June we completed work on the Outdoor Kitchen and this instantly proved to be a much valued resource for our site users. The pizza oven in particular was a great hit with many people being amazed at being able to tasty wood fired pizzas in just a few minutes. I would like to extend a special thank you to George Cole and members of his 'Tuesday Gang' for all the work they undertook to help build this facility.

As part of our ongoing work to improve the camping environment for our site users we topsoiled and turfed Shackleton Glade making it a much better site to pitch tents, in particular when it is raining. We also continued our work to provide electricity to some sites along with pathway lighting. We remain indebted to Mike Standen our much valued electrician who continues to provide us with his skilled services freely.

We completed the ramp entrance to The Lodge which was welcomed by the wheelchair users who visit us. We also completed work on the low ropes activity and this opened for use to general acclaim, particularly by our younger members. With some instruction this leader led activity provides younger members with an adventurous experience that for them can rival what our older members experience on the climbing tower. Through the year we purchased more leader led activities, simple garden style games and activities that can be hired to provide hours of fun for our campers.

We were delighted to welcome back many more bookings from external organisations and agencies, who provide a valuable source of income for us and once again we welcomed the Strange Games Festival back to Bushy Wood during August bank holiday weekend, a traditionally quiet time for us.

As we moved into 2024 we became aware that our income had increased to the level that exceeded the VAT threshold and so working with our accountant and the HMRC we registered for VAT. This resulted in a lot of additional work for the staff team at Bushy Wood, in particular to set up the processes to enable completion of our VAT returns on a regular basis. Although this has involved a lot of work, there have been some financial gains from being registered.



This and other additional work created as a consequence of being particularly busy resulted in the BWMC agreeing a proposal to recruit some additional administrative support for the team.

The TreeTops shop continues to increase its sales catalogue and during the year we introduced a new line of laser printed items for sale in the shop, to date these items produced in house on a laser printer purchased at a great price some time ago, have proved a bit of a money spinner.

The early months of 2024 produced extremely heavy downpours of at times quite destructive rain. Some of our remedial work to repair huge potholes in the drive proved to be almost ruined by the ferocity of the rainfall, but finally in April we were able to lay another section of concrete in our aim to provide a proper driveway entrance onto the site.

In March 2024 Frank Woods announced to the BWMC that he had finally finished his book and that it would be going to the printers ready for sale in the summer. The committee was delighted that he had pledged to donate proceeds from the sale of the book to Bushy Wood.

In closing I would like to take this opportunity to thank Marc Fallon, Centre Manager, Mandy Collier, Shop Manager and the many volunteers who give so much time to help us to maintain and develop Bushy Wood, a place that many of us regard as, to quote Frank Woods' new book, 'our second home'. Our staff and volunteers combined efforts have enabled Bushy Wood Activity Centre to grow to become a 'go to' site for many groups and organisations both local and beyond.

Ian Watling  
Trustee (Chair of Bushy Wood Management Committee)

# District Constitution

## for the year 2023-24

### **The District Scout Council**

The District Scout Council is the electoral body which supports Scouting in the District, it is the body to which the District Board of Trustees is accountable.

### **Membership of the District Scout Council is open to:**

Commissioners, Scouters, Administrators, Section Assistants, Skills Instructors, Advisers;

All Explorer Scouts;

All members of the District Scout Network;

A representative of the District Troop Leadership Forum, selected from amongst its membership;

Members and Associate Members of the Movement registered in the Scout District and including members of District Scout Active Support Units;

All parents and carers of Explorer Scouts;

Persons elected or reselected annually by the District Scout Council on the recommendation of the District Lead Volunteer and the District Board of Trustees of whom two should be aged 18-25.

The County Commissioner and County Chairman are *ex-officio* members of the District Scout Council.

### **Membership of the District Scout Council ceases upon:**

The resignation of the member;

The dissolution of the Council;

The termination of membership by Headquarters following a recommendation by the County Board of Trustees.

### **The District Scout Council must hold an Annual General Meeting within six months of the financial year end to:**

Approve or reject proposed changes to the District Constitution;

Receive and consider the Annual Report of the District Board of Trustees including the Annual Statement of Accounts;

Approve the District Lead Volunteer's and District Chair's nomination of the nominated members of the District Board of Trustees;

Approve a District Secretary (Not a Trustee)

Elect a District Treasurer;

Elect members of the District Board of Trustees;

Elect representatives to represent the District on the County Scout Council;

Appoint an Auditor or independent examiner or Scrutineer as required.

# Trustees' Annual Report

## for the year 2023–24

### Structure, Governance and Management

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

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

#### The District Scout Council

*"The District Scout Council is the electoral body which supports Scouting in the District. It is the body to which the District Board of Trustees is accountable."*

Membership of the District Scout Council is open to Commissioners, Scouters, Administrators, Section Assistants, Skills instructors, Advisers, Network Scouts, Explorer Scouts, Members and Associate Members of the Movement registered in the Scout District and including members of District Scout Active Support Units, all parents of Explorer Scouts, persons elected and reselected annually by the District Scout Council on the recommendation of the District Lead Volunteer and the Board of Trustees..

The County Commissioner and County Chair are *ex-officio* members.

#### The District Board of Trustees

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

*"The District Board of Trustees exists to support the District Lead Volunteer in meeting the responsibilities of the appointment and to provide support for Scout Groups, Explorer Scout Units and any District Scout Network in the District."*

#### The District Board of Trustees administration tasks include:

- Working with the Chair to prepare meeting agendas
- Distributing agendas and meeting documents
- Preparing meeting logistics, including booking meeting place(s)
- Taking minutes
- Maintaining records
- Supporting the completion of the annual census return
- Administering the Trustee selection process agreed by the Trustee Board
- Preparing and advertising the Annual General meeting
- Coordinating and collating the Trustees' Annual Report and Accounts

The District Board of Trustees meets formally four times a year and is made up of members elected at the District Annual General Meeting, members nominated by the District Lead Volunteer and the District Chair and members co-opted by the District Board of Trustees.

The County Commissioner and County Chair have a right of attendance

#### Charity Trust Statements

- The District is a Trust established under its rules which are common to all Scout Districts.
- The Charity is governed by a constitution as laid down by the Scout Association.
- The Accounts comply with statutory requirements, the governing document and the Statement of Recommended Practice, Accounting and Reporting by the Charities Commission.
- Resources Policy, Retained resources are kept at a level adequate to service the activities of the Charity.
- Investment Policy - It is the policy of the Charity to hold all reserves in deposits to allow for instant access to funds as required.
- Risk Policy - The Trustees regularly review the risks to which the Charity is exposed and have taken appropriate insurance to mitigate these risks.

## **Risks and Internal Control**

The District has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss; these include two authorisations for all payments and comprehensive insurance policies to ensure that insurable risks are covered.

## **Objectives**

The objectives of the District are as a Unit of the Scout Association.

The Purpose of Scouting is to promote the development of young people in achieving their full physical, intellectual, social and spiritual potential, as individuals, as responsible citizens and as members of their local, national and international communities.

## **Method**

Scouting uses a method which is young people, in partnership with adults, enjoying what they are doing, learning by doing, participating in varied and progressive activities, making choices for themselves, taking responsibility for their own actions, working in groups, taking increasing responsibility for others, taking part in activities outdoors, sharing in prayer and worship, and making and living out their promise.

## **Achievements and Performance**

I am happy to report that the District Board of Trustees has met its responsibilities as detailed in the *Policy, Organisation and Rules* of the Scout Association during the 2023–24 financial year.

## **Reserve Policy**

The Trustees undertake to hold sufficient resources to continue the various activities organised by the District, should income and fundraising activities fall short. The Board will review annually the level of resources necessary and the level at which they should be maintained.

## **Future**

The District Board of Trustees is aware of the need to continue the District growth and the opportunities which Scouting, at all levels, gives to so many young people. With the high levels of young people unable to obtain a place within a Group in the District, it is imperative to continue assisting the District leadership team to recruit adults into Scouting, particularly uniformed Leaders.

Bushy Wood is the District's primary resource, continuing to provide a focus for all Groups and Sections in our District. The District Board of Trustees are aware that the site continues to require continued large-scale investment, both financially and physically, to ensure it is fit for purpose in the future.

## **Approved by the Trustees**

Matthew Peskett (signed)  
District Chair



# Financial Statements

## for the year ending 31st March 2024

### INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF EASTBOURNE DISTRICT SCOUT COUNCIL

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#### **Independent examiner's report to the trustees of Eastbourne District Scout Council**

I report to the charity trustees on my examination of the accounts of Eastbourne District Scout Council (the Trust) for the year ended 31 March 2024.

#### **Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2022 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all 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 Trust 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.



Shaun Muller  
FCCA ACA  
Cornfield Accountants Limited  
Chartered Accountants  
5 Cornfield Terrace  
Eastbourne  
East Sussex  
BN21 4NN

Date: 20/08/2024

**Eastbourne District Scout Council**  
**Statement of Financial Activities**  
**For the year ended 31 March 2024**

		<b>2024</b>			<b>2023</b>
	<b>Note</b>	<b>Unrestricted £</b>	<b>Restricted £</b>	<b>Total £</b>	<b>Total £</b>
<b>Incoming resources</b>	<b>3</b>				
<b>Incoming resources from generated funds</b>					
Voluntary income		39,656	1,074	40,730	32,228
Activities for generating funds		96,934	-	96,934	85,577
Investment income		581	-	581	154
<b>Incoming resources from charitable activities</b>		170,887	-	170,887	140,164
<b>Total incoming resources</b>		308,058	1,074	309,132	258,123
<b>Resources expended</b>	<b>4-6</b>				
<b>Costs of generating Funds</b>					
Fundraising trading costs		74,921	-	74,921	60,308
<b>Charitable activities</b>		214,251	-	214,251	194,982
<b>Total resources expended</b>		289,172	-	289,172	255,290
<b>Net incoming/(outgoing) resources before transfers</b>		18,886	1,074	19,960	2,833
<b>Gross transfers between funds</b>	<b>10</b>	-	-	-	-
<b>Net incoming/(outgoing) resources before other gains/(losses)</b>		18,886	1,074	19,960	2,833
<b>Other recognised gains/(losses)</b>		-	-	-	-
<b>Net movement in funds</b>		18,886	1,074	19,960	2,833
<b>Total funds brought forward</b>	<b>10</b>	235,593	9,305	244,898	242,065
<b>Total funds carried forward</b>	<b>10</b>	254,479	10,379	264,858	244,898

# Eastbourne District Scout Council

## Balance Sheet

As at the 31 March 2024

	Note	2024			2023
		Unrestricted £	Restricted £	Total £	Total £
<b>Fixed assets</b>					
Tangible assets	7	160,774	-	160,774	156,490
<b>Total fixed assets</b>		160,774	-	160,774	156,490
<b>Current assets</b>					
Stock		13,620	-	13,620	24,484
Debtors	8	32,024	-	32,024	31,089
Cash at bank and in hand		109,174	10,379	119,553	98,979
<b>Total current assets</b>		154,818	10,379	165,197	154,551
<b>Creditors: amounts falling due within one year</b>	9	61,113	-	61,113	66,143
<b>Net current assets/(liabilities)</b>		93,705	10,379	104,084	88,408
<b>Total assets less current liabilities</b>		254,479	10,379	264,858	244,898
<b>Creditors: amounts falling due after more than one year</b>		-	-	-	-
<b>Net assets</b>		254,479	10,379	264,858	244,898
<b>Funds of the Charity</b>					
Unrestricted funds		254,479	-	254,479	235,593
Restricted income funds		-	10,379	10,379	9,305
<b>Total funds</b>	10	254,479	10,379	264,858	244,898

The financial statements were approved by the Trustees on 9th September 2024 and signed on their behalf by:

Chair - M Peskett

Trustee

# Eastbourne District Scout Council

## Notes to the accounts

### Note 1 Basis of preparation

#### Basis of accounting

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities - Statement of Recommended Practice (SORP FRS 102)
- and with Accounting Standards
- and with the Charities Act 2011

### Note 2 Accounting policies

#### Incoming resources

##### Recognition of incoming resources

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

##### Membership subscriptions

Membership subscriptions collected on behalf of other parts of the Scout Movement are reported in the SoFA net of any amount paid out. This is because these subscriptions are in effect held as agents before being paid out.

##### Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the Statement of Financial Activities.

##### Grants and donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

##### Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

##### Contractual income and performance related grants

This is only included in the SoFA once the related goods or services have been delivered.

##### Gifts in kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.  
Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.  
Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

##### Donated services and facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

##### Volunteer help

The value of any voluntary help received is not included although the reliance placed on this vital resource is referred to in the annual report.

##### Investment income

This is included in the accounts when receivable.

##### Investment gains and losses

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

#### Expenditure and Liabilities

##### Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

##### Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.



## Notes to the accounts (continued)

### Note 2 Accounting policies (continued)

Grants payable without performance conditions These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

#### Assets

Tangible fixed assets for use by charity These are capitalised if they can be used for more than one year, and cost at least £1,000. They are valued at cost or a reasonable value on receipt.

Investments Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Stocks These are valued at the lower of cost or net realisable value.

### Note 3 Analysis of incoming resources

		2024	2023
		£	£
<b>Voluntary income</b>	Membership subscriptions	61,144	51,605
	Less: Membership subscriptions paid to National Scout Headquarters	(39,450)	(37,088)
	Net membership subscriptions retained	<u>21,694</u>	<u>14,517</u>
	Grants and donations	<u>11,036</u>	<u>17,711</u>
	Total voluntary income	<u><u>32,730</u></u>	<u><u>32,228</u></u>
<b>Activities for generating funds</b>	Badges	7,490	10,213
	Shop & fundraising	89,444	75,364
	Total activities for generating funds	<u><u>96,934</u></u>	<u><u>85,577</u></u>
<b>Investment income</b>	Bank & short term investment interest	<u><u>581</u></u>	<u><u>154</u></u>
<b>Incoming resources from Charitable activities</b>	Youth programme and activities	<u><u>178,887</u></u>	<u><u>140,164</u></u>

### Note 4 Analysis of resources expended

		2024	2023
		£	£
<b>Cost of generating voluntary income</b>	Badges	-	-
	Shop	74,921	60,308
		<u><u>74,921</u></u>	<u><u>60,308</u></u>
<b>Charitable Activities</b>	Youth programme and activities	212,463	191,820
	Governance	1,788	2,748
	Adult training	-	415
	Other activities	-	-
		<u><u>214,251</u></u>	<u><u>194,983</u></u>

### Note 5 Expenses and fees

#### Trustees expenses

The total amount of payments or reimbursement of out of pocket expenses made to trustees or to third parties for expenses incurred by trustees was as follows:

	2024	2023
	Nil	Nil
	£	£
Number of trustees who were paid expenses	-	-
Total amount paid	<u><u>-</u></u>	<u><u>-</u></u>

## Notes to the accounts (continued)

### Note 5 Expenses and fees (continued)

#### External examiner fees

The following fees were paid for the statutory external scrutiny of accounts and other services provided by the external examiner:

2024	2023
£	£
1,788	1,788

### Note 6 Paid employees

#### Staff costs

2024	2023
£	£
Gross wages, salaries and on-costs	45,172
Included in the above is pension contributions to a defined contribution scheme totalling	803

#### Average number of full-time equivalent employees in the year

2024	2023
Employees - charitable activities	2

No employee emoluments exceeded £60,000 during the year

### Note 7 Tangible fixed assets

	Land	Bushy Wood Buildings & Equipment	Band Instruments	1st Aid Equipment	Total
<b>Cost or valuation</b>					
Balance brought forward	110,000	31,210	15,039	40,949	197,198
Additions				22,140	22,140
Disposals		(4,094)		(3,054)	(7,148)
Balance carried forward	110,000	27,116	15,039	60,035	212,190
<b>Accumulated depreciation or impairments</b>					
	0% Not depreciated	Various Reducing balance	5% Straight line	20% Straight line	
Balance brought forward	-	7,315	14,539	18,854	40,708
Charge in year	-	2,415	25	11,316	13,756
Disposals	-	(444)		(2,604)	(3,048)
Impairments	-				-
Balance carried forward	-	9,286	14,564	27,566	51,416
<b>Net book value</b>					
As at 31 March 2023	110,000	23,895	500	22,095	156,490
As at 31 March 2024	110,000	17,830	475	32,469	160,774

### Note 8 Debtors

2024	2023
£	£
Trade debtors	13,491
Prepaid expenditure	16,960
32,024	30,451

### Note 9 Creditors

2024	2023
£	£
Trade creditors	36,386
Accruals and deferred income	18,203
Loans	10,916
61,113	65,505
Deferred income arises on events which relates to the following period.	£
Balance brought forward	16,415
Released in year	(16,415)
Relating to the following period	7,920
Balance carried forward	7,920

## Notes to the accounts (continued)

### Note 10 Fund analysis

The charity held the following funds at the year end:

(General Fund - GE, Designated Fund - D, Restricted Fund - R)

#### Restricted Funds

1st Aid Team

Explorer Scouts

#### Purpose and Restriction

Specific grant for purchase of equipment

Specific Grant for purchasing tents

#### Movement of major funds

Fund name	Type	Fund balances brought forward	Incoming resources	Outgoing resources	Transfers	Fund balances carried forward
General Fund	GE	178,062	14,844	(11,537)	(14,422)	166,947
1st Aid Team	GE	48,832	53,833	(47,836)	-	54,829
Band	GE	-	-	(25)	500	475
Explorers	GE	6,554	11,313	(10,261)	(5,095)	2,511
Bushy Wood	GE	2,145	228,069	(219,514)	19,017	29,717
Sub total general funds		235,593	308,059	(289,173)	-	254,479
1st Aid Team	R	8,667	1,074	-	-	9,741
Explorer Scouts	R	638	-	-	-	638
Sub total restricted funds		9,305	1,074	-	-	10,379
Total funds		244,898	309,133	(289,173)	-	264,858

#### Movement of major funds (prior period to 31/03/2023)

Fund name	Type	Fund balances brought forward	Incoming resources	Outgoing resources	Transfers	Fund balances carried forward
General Fund	GE	162,717	16,652	(11,344)	10,037	178,062
1st Aid Team	GE	38,626	53,288	(43,082)	-	48,832
Band	GE	10,873	24	(3,604)	(7,293)	-
Explorers	GE	3,459	8,159	(2,320)	(2,744)	6,554
Bushy Wood	GE	15,910	181,175	(194,940)	-	2,145
Sub total general funds		231,585	259,298	(255,290)	-	235,593
1st Aid Team	R	9,742	(1,075)	-	-	8,667
Explorer Scouts	R	738	(100)	-	-	638
Sub total restricted funds		10,480	(1,175)	-	-	9,305
Total funds		242,065	258,123	(255,290)	-	244,898