

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

I report to the trustees on my examination of the accounts of the Mansfield and District Scout Council (the Trust) for the year ended 31 March 2025.

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 2011 ('the Act').

I report in respect of my examination of the Trust's 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 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.

Signed:



Chris Hobbs
17th July 2025

MANSFIELD AND DISTRICT SCOUT COUNCIL (522440)

Receipts and Payments

For the Year Ending 31st March 2025

Receipts

	Unrestricted funds £	2024/25 Restricted funds £	Total funds £	2023/24 Total funds (as restated) £
Receipts				
Main Account	57,386	0	57,386	48,928
Shop Income	13,967	0	13,967	13,591
RHAC	0	42,938	42,938	40,839
SASU	20	0	20	372
Sub total	71,373	42,938	114,311	103,730
Grants				
RHAC	0	0	0	0
Sub total	0	0	0	0
Total Gross Income	71,373	42,938	114,311	103,730
Total receipts	71,373	42,938	114,311	103,730

Payments

	Unrestricted funds £	2024/25 Restricted funds £	Total funds £	2023/24 Total funds (as restated) £
Payments				
Main Account	55,841	0	55,841	48,049
Shop Income	13,297	0	13,297	11,920
RHAC	0	48,251	48,251	36,856
SASU	62	0	62	243
Sub total	69,200	48,251	117,451	97,068
Total payments	69,200	48,251	117,451	97,068
Net of receipts/(payments)	2,173	(5,313)	(3,140)	6,662
Transfers between funds	0	0	0	0
Cash funds last year end	35,270	419,437	454,707	448,045
Cash funds this year end	37,443	414,124	451,567	454,707

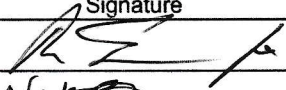

MANSFIELD AND DISTRICT SCOUT COUNCIL (522440)

Statement of Assets and Liabilities

As at 31st March 2025

	Unrestricted funds £	2024/25 Restricted funds £	Total funds £	2023/24 Total funds (as restated) £
Cash funds				
Cash & Bank	26,624	72,424	99,048	119,404
Bank deposit account	0	0	0	0
Total cash funds	26,624	72,424	99,048	119,404
Non monetary assets for charity's own use				
Trade debtors	0	3,742	3,742	0
Shop stock	10,459	0	10,459	9,585
Other stock		1,523	1,523	543
Land and buildings		347,913	347,913	332,595
Scouting equipment, furniture etc		0	0	0
Prepayments	360	2,285	2,645	5,231
Sub total	10,819	355,463	366,282	347,954
Liabilities				
Expenses incurred but not invoiced	0	(4,800)	(4,800)	(3,635)
Deferred income	0	(8,963)	(8,963)	(9,016)
Sub total	0	(13,763)	(13,763)	(12,651)
Total net assets	37,443	414,124	451,567	454,707
Reserves				
Restricted Income Funds		414,124	414,124	419,437
Unrestricted Income Funds	37,443		37,443	35,270
Total net assets	37,443	414,124	451,567	454,707
	0	0	0	0

The above receipts and payments account and statement of assets and liabilities were approved by the Trustees on 11th June 2025 (the date of the Executive Committee meeting that approved the accounts) and signed on their behalf by

Signature	Print Name	
	Robert Erridge	Chair
	Nicky Barron	Treasurer

MANSFIELD AND DISTRICT SCOUT COUNCIL (522440)

Main Account

Receipts and payments

	2024/25 Unrestricted funds £	2023/24 Unrestricted funds £
Receipts		
Robin Hood Lottery donations from ticket sales	26	25
Capitation Income	57,360	48,505
Gift Aid	0	0
Squirrel Income		0
Sub total	57,386	48,530
Total receipts	57,386	48,530
Payments		
Sundry Expenses	53	235
OSM licences	1,296	1,188
Capitation Expense	54,492	46,228
Jamboree - Expenses	0	0
Squirrel expense	0	0
Sub total	55,841	47,651
Total Gross Expenditure	55,841	47,651
Total payments	55,841	47,651
Net of receipts/(payments)	1,545	879

MANSFIELD AND DISTRICT SCOUT COUNCIL (522440)

Shop

Receipts and payments

	2024/25 Unrestricted funds £	2023/24 Unrestricted funds £
Receipts		
Badge Sales	6,858	6,347
Stationery Sales	30	72
Explorers Sales	435	470
Scout Sales	958	982
Cubs Sales	1,603	1,828
Beaver Sales	1,732	1,777
Neckers Sales	1,204	1,060
Donations	0	0
Leaders	622	400
Squirrels	194	30
Misc Sales	331	625
Sub total	13,967	13,591

Total receipts 13,967 13,591

Payments		
Gas, Electric, Water	1,223	971
Rent & Rates	1,534	815
Stock Purchases	10,402	10,071
Insurance	67	0
SuS Charge	0	0
Card Fees	71	63
Donations paid	0	0
Sub total	13,297	11,920

Total Gross Expenditure 13,297 11,920

Total payments 13,297 11,920

Net of receipts/(payments) 670 1,671

MANSFIELD AND DISTRICT SCOUT COUNCIL (522440)

RHAC

Receipts and payments

	2024/25 Restricted funds £	2023/24 Restricted funds £
Receipts		
Donations	1,160	2,076
Gift Aid	305	519
RHAC Income - bookings	37,880	36,569
RHAC Income - Tuckshop	1,718	880
Fundraising	113	609
Insurance claims	1,564	0
Bank interest received	198	186
Sub total	42,938	40,839

Grants		
Maintenance grant	0	0
Other grants	0	0
Sub total	0	0

Total receipts **42,938** **40,839**

Payments		
Rates & Water	2,724	1,611
Electricity & Gas	9,012	7,590
Insurance	1,566	1,353
Repairs & Renewals	18,239	8,230
Materials & Equipment	553	652
AGM & Trustee expenses	0	0
Waste Disposal	2,093	2,146
Tuck Shop	786	695
Other expenses	0	0
Hygiene	864	385
Cleaning	0	0
Domestic Equipment	913	1,033
Telephone	1,144	633
Computer & Software	677	641
Accounting fees	209	184
Bank charges	60	69

Fixures & Fittings Depn	0	63
Land & Building Depreciation	7,882	7,063
Service Crew Expenses	1,529	2,431
Projects	0	2,077
Sub total	48,251	36,856

Total Gross Expenditure 48,251 36,856

Total payments 48,251 36,856

Net of receipts/(payments) (5,313) 3,983

MANSFIELD AND DISTRICT SCOUT COUNCIL (522440)

SASU

Receipts and payments

	2024/25 Unrestricted funds £	2023/24 Unrestricted funds £
Receipts		
Membership subscriptions	20	130
Donations	0	0
Other Similar income	0	242
Sub total	20	372
Total receipts	20	372
Payments		
Materials & equipment	0	243
AGM expenses	35	0
Youth programme and activities	27	0
Other costs 2	0	0
Sub total	62	243
Total Gross Expenditure	62	243
Total payments	62	243
Net of receipts/(payments)	(42)	129

MANSFIELD AND DISTRICT SCOUT COUNCIL (522440)

Note to the Accounts

Bank Accounts

	2024/25	2023/24
	£	£
MDSC General	17,472	15,926
SASU current	930	972
Scout shop	4,480	4,571
Campsite RHAC	72,424	94,079
Jamboree - current	1,813	1,813
Campsite STIS	306	306
Explorer	289	289
Nomads Business	122	122
2010 cash/floats	57	57
Nomads Cash float	1,269	1,269
Total Cash & Bank	99,162	119,404