

Lagan District Scouts

Northern Ireland · Charity number 104074

Details

Status	Received
Registered	2015-10-19
Register	View on the Charity Commission for Northern Ireland register

Contact

Address
Ardnally Scout Activity Centre
109 Old Milltown Road
Belfast
BT8 7sp
BT8 7SP

Phone 07789030263

Website www.ardnavally.com

Activities

Purposes: Promoting 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.

What the charity does: The advancement of education, The advancement of citizenship or community development

How the charity works: Community development, Cross-border/cross-community, Cultural, Sport/recreation, Youth development

Who the charity helps: Children (5-13 year olds), Youth (14-25 year olds)

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£142,322	£123,133	£0	1

Trustees

Name	Role	Appointed
Miss. Maureen Campbell		
Mr Simon Hall		
Mr. Ian Stewart		
Mr. John O'rouke		
Mr.David Scott		
Mr.Norman Mckee		
Mr.Scott Robinson		
Mrs. Jacqueline Berryman		
Mrs. Marjorie Guiler		

Lagan District Scouts

Northern Ireland - Charity number 104074

Accounts

Lagan District Scouts
Statement of Financial Activities
Year ended 31 March 2025

		2025	2025		2024
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	4	41,422	15,000	56,422	38,804
Charitable activities	5	5,812	–	5,812	345
Other trading activities	6	79,198	–	79,198	79,387
Investment income	7	890	–	890	236
Total income		<u>127,322</u>	<u>15,000</u>	<u>142,322</u>	<u>118,772</u>
Expenditure					
Expenditure on charitable activities	8,9	115,084	8,049	123,133	135,100
Total expenditure		<u>115,084</u>	<u>8,049</u>	<u>123,133</u>	<u>135,100</u>
Value of assets transferred from South Belfast District Scout Council	10	–	–	–	(226,528)
Net income and net movement in funds		<u>12,238</u>	<u>6,951</u>	<u>19,189</u>	<u>210,200</u>
Reconciliation of funds					
Total funds brought forward		332,542	–	332,542	122,341
Total funds carried forward		<u>344,780</u>	<u>6,951</u>	<u>351,731</u>	<u>332,542</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 7 to 15 form part of these financial statements.

Lagan District Scouts
Statement of Financial Position
31 March 2025

	Note	2025 £	£	2024 £
Fixed assets				
Tangible fixed assets	15		199,081	190,136
Current assets				
Cash at bank and in hand		<u>152,650</u>		<u>142,405</u>
Net current assets			<u>152,650</u>	<u>142,405</u>
Total assets less current liabilities			<u>351,731</u>	<u>332,541</u>
Funds of the charity				
Restricted funds			6,951	–
Unrestricted funds			<u>344,780</u>	<u>332,542</u>
Total charity funds	17		<u>351,731</u>	<u>332,542</u>

These financial statements were approved by the board of trustees and authorised for issue on 17 September 2025, and are signed on behalf of the board by:



Norman McKee
Lead Volunteer

The notes on pages 7 to 15 form part of these financial statements.

Lagan District Scouts

Notes to the Financial Statements

Year ended 31 March 2025

1. General information

The charity is a public benefit entity and a registered charity in Northern Ireland and is unincorporated. The address of the principal office is Ardnaveley Scout Activity Centre, 109 Old Milltown Road, Belfast, BT8 7SP.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act (Northern Ireland) 2008.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102: (a) No cash flow statement has been presented.

(b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Lagan District Scouts

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Lagan District Scouts

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Buildings	-	2% straight line
Equipment	-	25% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Lagan District Scouts

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Donations and legacies

During the year ended the following income was received:

	2025	2024
	£	£
Subscriptions	41,322	38,654
Donations	15,100	150
	<u>56,422</u>	<u>38,804</u>

Lagan District Scouts

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

5. Charitable activities

	Unrestricted Funds	Total Funds 2025	Unrestricted Funds	Total Funds 2024
	£	£	£	£
Sundry income	5,812	5,812	345	345

6. Other trading activities

	Unrestricted Funds	Total Funds 2025	Unrestricted Funds	Total Funds 2024
	£	£	£	£
AV Walk Income	–	–	1,348	1,348
Hall Lettings and Camp Fees	70,054	70,054	74,390	74,390
Scout Hall rental	9,144	9,144	3,649	3,649
	<u>79,198</u>	<u>79,198</u>	<u>79,387</u>	<u>79,387</u>

7. Investment income

	Unrestricted Funds	Total Funds 2025	Unrestricted Funds	Total Funds 2024
	£	£	£	£
Bank interest receivable	890	890	236	236

8. Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	Total Funds 2025
	£	£	£
Arnavally Scout Activity Centre	72,408	8,049	80,457
South Belfast District Scout Council - subscriptions	42,676	–	42,676
	<u>115,084</u>	<u>8,049</u>	<u>123,133</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Arnavally Scout Activity Centre	96,924	479	97,404
South Belfast District Scout Council - subscriptions	37,696	–	37,696
	<u>134,620</u>	<u>479</u>	<u>135,100</u>

Lagan District Scouts

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Total funds 2025 £	Total fund 2024 £
Arnavally Scout Activity Centre	80,457	80,457	97,404
South Belfast District Scout Council - subscriptions	42,676	42,676	37,696
	<u>123,133</u>	<u>123,133</u>	<u>135,100</u>

10. Value of assets transferred from south belfast district scout council

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Transfer of assets from South Belfast District Council	—	—	226,528	226,528
	<u>—</u>	<u>—</u>	<u>226,528</u>	<u>226,528</u>

11. Net income

Net income is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets	3,390	1,643
	<u>3,390</u>	<u>1,643</u>

12. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for: Independent examination of the financial statements	2,245	5,178
	<u>2,245</u>	<u>5,178</u>

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025 £	2024 £
Wages and salaries	14,419	13,817
Employer contributions to pension plans	995	304
	<u>15,414</u>	<u>14,121</u>

The average head count of employees during the year was 1 (2024: 1). The average number of full-time equivalent employees during the year is analysed as follows:

	2025 No.	2024 No.
Number of other staff - caretaker	1	1
	<u>1</u>	<u>1</u>

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

Lagan District Scouts

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

14. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

15. Tangible fixed assets

	Freehold property £	Long leasehold property £	Fixtures and fittings £	Total £
Cost				
At 1 April 2024	337,749	1,082	45,025	383,856
Additions	–	–	12,335	12,335
At 31 March 2025	<u>337,749</u>	<u>1,082</u>	<u>57,360</u>	<u>396,191</u>
Depreciation				
At 1 April 2024	149,001	–	44,719	193,720
Charge for the year	–	–	3,390	3,390
At 31 March 2025	<u>149,001</u>	<u>–</u>	<u>48,109</u>	<u>197,110</u>
Carrying amount				
At 31 March 2025	<u>188,748</u>	<u>1,082</u>	<u>9,251</u>	<u>199,081</u>
At 31 March 2024	<u>188,748</u>	<u>1,082</u>	<u>306</u>	<u>190,136</u>

During the year ended 31 March 2024, property at 1a Kimberley Drive, Belfast, was transferred to Lagan District Scouts under the terms of the transfer with South Belfast District Scout Council. The property was independently valued and the market value of £130,000 is shown above.

The fixed asset addition during year ended 31 March 2025 was the purchase of a ride-on lawnmower. The cost of this is will be depreciated over a 4 year period on a straight line basis.

16. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £995 (2024: £304).

Lagan District Scouts

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

17. Analysis of charitable funds

Unrestricted funds

	At 1 April 2024 £	Income £	Expenditure £	Gains and losses £	At 31 March 2025 £
Unrestricted Fund 1 - ASAC Revenue Fund	149,117	127,322	(115,084)	–	161,355
Unrestricted Fund 2 - ASAC Capital Development Fund	178,407	–	–	–	178,407
Unrestricted Fund 3 - SEBDSC Revenue Fund	5,018	–	–	–	5,018
	<u>332,542</u>	<u>127,322</u>	<u>(115,084)</u>	<u>–</u>	<u>344,780</u>

	At 1 April 2023 £	Income £	Expenditure £	Gains and losses £	At 31 March 2024 £
Unrestricted Fund 1 - ASAC Revenue Fund	(61,563)	118,772	(134,620)	226,528	149,117
Unrestricted Fund 2 - ASAC Capital Development Fund	178,407	–	–	–	178,407
Unrestricted Fund 3 - SEBDSC Revenue Fund	5,018	–	–	–	5,018
	<u>121,862</u>	<u>118,772</u>	<u>(134,620)</u>	<u>226,528</u>	<u>332,542</u>

Lagan District Scouts

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

17. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2024 £	Income £	Expenditure £	Gains and losses £	At 31 March 2025 £
Restricted Fund 1 - Grant aided equipment	–	–	–	–	–
Restricted Fund 2 - Jimmy Glenn donation	–	15,000	(8,049)	–	6,951
	–	<u>15,000</u>	<u>(8,049)</u>	–	<u>6,951</u>

	At 1 April 2023 £	Income £	Expenditure £	Gains and losses £	At 31 March 2024 £
Restricted Fund 1 - Grant aided equipment	479	–	(479)	–	–
Restricted Fund 2 - Jimmy Glenn donation	–	–	–	–	–
	<u>479</u>	–	<u>(479)</u>	–	–

18. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Tangible fixed assets	189,830	9,251	199,081
Current assets	152,650	–	152,650
Net assets	<u>342,480</u>	<u>9,251</u>	<u>351,731</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	190,136	–	190,136
Current assets	142,405	–	142,405
Net assets	<u>332,541</u>	–	<u>332,541</u>

19. Financial instruments

Where reduced disclosures are applied, disclosures from the Companies Act 2006 still need to be made regarding the fair value of the instruments in each category and the changes in value recognised in profit and loss. Disclosures of the significant assumptions underlying the valuation models and techniques used, and extent and nature of derivative instruments are also required.

Lagan District Scouts

Northern Ireland - Charity number 104074

Accounts

Lagan District Scouts
Statement of Financial Activities
Year ended 31 March 2024

		2024			2023
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	4	38,804	–	38,804	–
Charitable activities	5	345	–	345	265
Other trading activities	6	79,387	–	79,387	58,480
Investment income	7	236	–	236	21
Total income		<u>118,772</u>	<u>–</u>	<u>118,772</u>	<u>58,766</u>
Expenditure					
Expenditure on charitable activities	8,9	134,620	479	135,100	55,457
Total expenditure		<u>134,620</u>	<u>479</u>	<u>135,100</u>	<u>55,457</u>
Value of assets transferred from South Belfast District Scout Council	10	(226,528)	–	(226,528)	–
Net income and net movement in funds		<u>210,680</u>	<u>(479)</u>	<u>210,200</u>	<u>3,309</u>
Reconciliation of funds					
Total funds brought forward		121,862	479	122,341	119,032
Total funds carried forward		<u>332,542</u>	<u>–</u>	<u>332,542</u>	<u>122,341</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 3 to 11 form part of these financial statements.

Lagan District Scouts
Statement of Financial Position
31 March 2024

	Note	2024 £	£	2023 £
Fixed assets				
Tangible fixed assets	15		190,136	61,779
Current assets				
Cash at bank and in hand		142,405		60,562
Net current assets			<u>142,405</u>	<u>60,562</u>
Total assets less current liabilities			<u><u>332,541</u></u>	<u><u>122,341</u></u>
Funds of the charity				
Restricted funds			-	479
Unrestricted funds			<u>332,542</u>	<u>121,862</u>
Total charity funds	17		<u><u>332,542</u></u>	<u><u>122,341</u></u>

These financial statements were approved by the board of trustees and authorised for issue on, and are signed on behalf of the board by:

Norman Richard McKee
District Commissioner - Lagan District

The notes on pages 3 to 11 form part of these financial statements.

Lagan District Scouts

Notes to the Financial Statements

Year ended 31 March 2024

1. General information

The charity is a public benefit entity and a registered charity in Northern Ireland and is unincorporated. The address of the principal office is Ardnaveley Scout Activity Centre, 109 Old Milltown Road, Belfast, BT8 7SP.

2. Statement of compliance

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Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Lagan District Scouts

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Lagan District Scouts

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Buildings	- 2% straight line
Equipment	- 25% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Lagan District Scouts

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Donations and legacies

During the year ended the following income was received:

	2024	2023
	£	£
Subscriptions	38,654	–
Donations	150	–
	38,804	–

Lagan District Scouts

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

5. Charitable activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Sundry income	345	345	–	–
Fundraising activities and Events	–	–	265	265
	<u>345</u>	<u>345</u>	<u>265</u>	<u>265</u>

6. Other trading activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
AV Walk Income	1,348	1,348	603	603
Hall Lettings and Camp Fees	74,390	74,390	57,877	57,877
Scout Hall rental	3,649	3,649	–	–
	<u>79,387</u>	<u>79,387</u>	<u>58,480</u>	<u>58,480</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable	236	236	21	21

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Ardnalvalley Scout Activity Centre	96,925	479	97,404
South Belfast District Scout Council - subscriptions	37,695	–	37,696
	<u>134,620</u>	<u>479</u>	<u>135,100</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Ardnalvalley Scout Activity Centre	54,978	479	55,457
South Belfast District Scout Council - subscriptions	–	–	–
	<u>54,978</u>	<u>479</u>	<u>55,457</u>

Lagan District Scouts

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Total funds 2024 £	Total fund 2023 £
Ardnavalley Scout Activity Centre	97,404	97,404	55,457
South Belfast District Scout Council - subscriptions	37,696	37,696	–
	<u>135,100</u>	<u>135,100</u>	<u>55,457</u>

10. Value of assets transferred from South Belfast District Scout Council

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Transfer of assets from South Belfast District Council	226,528	226,528	–	–

As part of the merger of South Belfast District Scout Council and South East Belfast District Scout Council to form Lagan District Scouts, South Belfast District Scout Council transferred its assets to South East Belfast District Scout Council on 1 October 2023. South East Belfast District Scout Council also changed its name as a registered charity to Lagan District Scouts. This comprised freehold property valued at £130,000 (see Note 15) and cash assets of £96,528. South Belfast District Scout Council will be wound-up and cease to be a registered charity.

11. Net income

Net income is stated after charging/(crediting):

	2024 £	2023 £
Depreciation of tangible fixed assets	1,643	3,008

12. Independent examination fees

	2024 £	2023 £
Fees payable to the independent examiner for: Independent examination of the financial statements	–	2,292

Lagan District Scouts

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	13,817	13,204
Employer contributions to pension plans	304	–
	<u>14,121</u>	<u>13,204</u>

The average head count of employees during the year was 1 (2023: 1). The average number of full-time equivalent employees during the year is analysed as follows:

	2024	2023
	No.	No.
Number of other staff - caretaker	<u>1</u>	<u>1</u>

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

14. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

15. Tangible fixed assets

	Freehold property £	Long leasehold property £	Fixtures and fittings £	Total £
Cost				
At 1 April 2023	207,749	1,082	45,025	253,856
Additions	130,000	–	–	130,000
At 31 March 2024	<u>337,749</u>	<u>1,082</u>	<u>45,025</u>	<u>383,856</u>
Depreciation				
At 1 April 2023	149,001	–	43,076	192,077
Charge for the year	–	–	1,643	1,643
At 31 March 2024	<u>149,001</u>	<u>–</u>	<u>44,719</u>	<u>193,720</u>
Carrying amount				
At 31 March 2024	<u>188,748</u>	<u>1,082</u>	<u>306</u>	<u>190,136</u>
At 31 March 2023	<u>58,748</u>	<u>1,082</u>	<u>1,949</u>	<u>61,779</u>

During the year, property at 1a Kimberley Drive, Belfast, was transferred to Lagan District Scouts under the terms of the transfer with South Belfast District Scout Council. The property was independently valued and the market value of £130,000 is shown above.

16. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £304 (2023: £Nil).

Lagan District Scouts

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

17. Analysis of charitable funds

Unrestricted funds

	At 1 April 2023	Income £	Expenditure £	Transfer £	At 31 March 2024 £
ASAC Revenue Fund	(61,563)	118,772	(134,620)	226,528	149,117
ASAC Capital Development Fund	178,407	–	–	–	178,407
SEBDSC Revenue Fund	5,018	–	–	–	5,018
	<u>121,862</u>	<u>118,772</u>	<u>(134,620)</u>	<u>226,528</u>	<u>332,542</u>

	At 1 April 2022	Income £	Expenditure £	Transfer £	At 31 March 2023 £
ASAC Revenue Fund	(65,351)	58,766	(54,978)	–	(61,563)
ASAC Capital Development Fund	178,407	–	–	–	178,407
SEBDSC Revenue Fund	5,018	–	–	–	5,018
	<u>118,074</u>	<u>58,766</u>	<u>(54,978)</u>	<u>–</u>	<u>121,862</u>

Restricted funds

	At 1 April 2023	Income £	Expenditure £	Transfer £	At 31 March 2024 £
Grant aided equipment	479	–	(479)	–	–

	At 1 April 2022	Income £	Expenditure £	Transfer £	At 31 March 2023 £
Grant aided equipment	958	–	(479)	–	479

Lagan District Scouts

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

18. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	190,136	–	190,136
Current assets	142,405	–	142,405
Net assets	<u>332,541</u>	<u>–</u>	<u>332,541</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	61,300	479	61,779
Current assets	60,562	–	60,562
Net assets	<u>121,862</u>	<u>479</u>	<u>122,341</u>

19. Financial instruments

Where reduced disclosures are applied, disclosures from the Companies Act 2006 still need to be made regarding the fair value of the instruments in each category and the changes in value recognised in profit and loss. Disclosures of the significant assumptions underlying the valuation models and techniques used, and extent and nature of derivative instruments are also required.

Lagan District Scouts

Northern Ireland - Charity number 104074

Annual report

Lagan District Scout Council

Trustees' Annual Report

Year Ended 31 March 2024

The Trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2024.

Reference and administrative details

Registered charity name: Lagan District Scout Council

Charity Registration number: NI 104074

Principal Office: 109 Old Milltown Road
Belfast
BT8 4ST

The Trustees:

Mr. Maurice Dougherty (Chair)
Miss. Janine Bowen (District Secretary)
Mr. Norman McKee (District Commissioner)
Mr. John O'Rourke (District Treasurer)
Mr Simon Hall (Ardnally Treasurer)
Mr. John Moore
Mr. Darren McMullen
Mrs. Jacqueline Berryman
Miss. Maureen Campbell
Mr. Jonathan Dudgeon
Mr. Ian Stewart
Mr. Philip Patterson
Mr. Scott Robinson
Mrs. Marjorie Guiler
Mr. David Scott

Independent Examiner John Magee
631 Lisburn Road
Belfast
BT9 7GT

Achievements & Performance

Scouts exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society. As Scouts, we are guided by our values:

Integrity: We act with integrity; we are honest, trustworthy and loyal.

Respect: We have self-respect and respect for others.

Care: We support others and take care of the world in which we live.

Belief: We explore our faiths, beliefs and attitudes.

Cooperation: We make a positive difference; we cooperate with others and make friends.

Financial Review

The overall funds increased from £122k to £333k, mainly as a result of assets transferred from South Belfast District Scout Council as part of the merger with South East Belfast District Scout Council to form Lagan District Scouts. The main sources of income are subs paid from Scout Groups and rental income for use of Ardnally Scout Centre. The subs income is paid onwards to Northern Ireland Scout Council with a small surplus retained. Ardnally covers its ongoing running costs plus some maintenance and upgrading projects. Lagan District also runs a number of other activities for Scout Groups which contribute a small surplus to the overall funds.

The Trustees annual report was approved on the 15th September 2024 and signed on behalf of the board of Trustees by:

A handwritten signature in black ink, appearing to read 'N McKee', written in a cursive style.

Norman Richard McKee

Lagan District Commissioner

Lagan District Scouts

Northern Ireland - Charity number 104074

Annual return

Lagan District Scouts

Independent Examiner's Report to the Trustees of Lagan District Scouts

Year ended 31 March 2024

I report to the trustees on my examination of the financial statements of Lagan District Scouts ('the charity') for the year ended 31 March 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 (Northern Ireland) 2008 (the '2008 Act'). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the charity's financial statements as carried out under section 65 of the 2008 Act. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with my examination giving me cause to believe that in any material respect:

1. accounting records were not kept as required by with section 63 of the 2008 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of the 2008 Act; or
4. 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 confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



John Magee
Independent Examiner

631 Lisburn Road
Belfast
BT9 7GT

Lagan District Scouts

Northern Ireland - Charity number 104074

Accounts

South East Belfast District Scout Council

Statement of Financial Activities

Year ended 31 March 2023

		2023	2022
	Unrestricted funds	Restricted funds	Total funds
Note	£	£	£
Income and endowments			
Donations and legacies	4	–	–
Charitable activities	5	265	265
Other trading activities	6	58,480	58,480
Investment income	7	21	21
Total income		<u>58,766</u>	<u>58,766</u>
Expenditure			
Expenditure on charitable activities	8,9	54,978	55,457
Total expenditure		<u>54,978</u>	<u>55,457</u>
Net income and net movement in funds		<u>3,788</u>	<u>3,309</u>
Reconciliation of funds			
Total funds brought forward		118,074	119,032
Total funds carried forward		<u>121,862</u>	<u>119,031</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 3 to 11 form part of these financial statements.

South East Belfast District Scout Council

Statement of Financial Position

31 March 2023

	Note	2023 £	£	2022 £
Fixed assets				
Tangible fixed assets	14		61,779	64,787
Current assets				
Cash at bank and in hand		60,562		54,244
Net current assets			<u>60,562</u>	<u>54,244</u>
Total assets less current liabilities			<u>122,341</u>	<u>119,031</u>
Funds of the charity				
Restricted funds			479	957
Unrestricted funds			<u>121,862</u>	<u>118,074</u>
Total charity funds	17		<u>122,341</u>	<u>119,031</u>

These financial statements were approved by the board of trustees and authorised for issue on ~~31.03.2024~~ and are signed on behalf of the board by:



Norman Richard McKee
District Commissioner - Lagan District

The notes on pages 3 to 11 form part of these financial statements.

South East Belfast District Scout Council

Notes to the Financial Statements

Year ended 31 March 2023

1. General information

The charity is a public benefit entity and a registered charity in Northern Ireland and is unincorporated. The address of the principal office is Ardnavelley Scout Activity Centre, 109 Old Milltown Road, Belfast, BT8 7SP.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act (Northern Ireland) 2008.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102: (a) No cash flow statement has been presented.

(b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

South East Belfast District Scout Council

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

South East Belfast District Scout Council

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Buildings	-	2% straight line
Equipment	-	25% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

South East Belfast District Scout Council

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

South East Belfast District Scout Council

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

4. Donations and legacies

During the year ended 31 March 2022, the Council donated £5,000 to South District.

A grant of £10,000 was received from the Department of Finance during 2022 (Note 16).

5. Charitable activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Fundraising activities and Events	265	265	40	40

6. Other trading activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
AV Walk Income	603	603	-	-
Hall Lettings and Camp Fees	57,877	57,877	39,942	39,942
	<u>58,480</u>	<u>58,480</u>	<u>39,942</u>	<u>39,942</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	21	21	77	77

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Ardnalvalley Scout Activity Centre	54,978	479	55,457

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Ardnalvalley Scout Activity Centre	41,807	479	42,286

South East Belfast District Scout Council

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Total funds 2023	Total fund 2022
	£	£	£
Ardnavalley Scout Activity Centre	55,457	<u>55,457</u>	<u>42,286</u>

10. Net income

Net income is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of tangible fixed assets	<u>3,008</u>	<u>3,008</u>

11. Independent examination fees

	2023	2022
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>2,292</u>	<u>–</u>

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages and salaries	13,204	11,184
Employer contributions to pension plans	–	91
	<u>13,204</u>	<u>11,275</u>

The average head count of employees during the year was 1 (2022: 1). The average number of full-time equivalent employees during the year is analysed as follows:

	2023	2022
	No.	No.
Number of other staff - caretaker	<u>1</u>	<u>1</u>

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

13. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

South East Belfast District Scout Council

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

14. Tangible fixed assets

	Freehold property £	Long leasehold property £	Fixtures and fittings £	Total £
Cost				
At 1 April 2022 and 31 March 2023	<u>207,749</u>	<u>1,082</u>	<u>45,025</u>	<u>253,856</u>
Depreciation				
At 1 April 2022	149,001	–	40,068	189,069
Charge for the year	–	–	3,008	3,008
At 31 March 2023	<u>149,001</u>	<u>–</u>	<u>43,076</u>	<u>192,077</u>
Carrying amount				
At 31 March 2023	<u>58,748</u>	<u>1,082</u>	<u>1,949</u>	<u>61,779</u>
At 31 March 2022	<u>58,748</u>	<u>1,082</u>	<u>4,957</u>	<u>64,787</u>

15. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £Nil (2022: £91).

16. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2023 £	2022 £
Recognised in income from donations and legacies:		
Government grants income	<u>–</u>	<u>10,000</u>

South East Belfast District Scout Council

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

17. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022 £	Income £	Expenditure £	At 31 March 20 23 £
Unrestricted Fund 1 - ASAC Revenue Fund	(65,351)	58,766	(54,978)	(61,563)
Unrestricted Fund 2 - ASAC Capital Development Fund	178,407	-	-	178,407
Unrestricted Fund 3 - SEBDSC Revenue Fund	5,018	-	-	5,018
	<u>118,074</u>	<u>58,766</u>	<u>(54,978)</u>	<u>121,862</u>

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 20 22 £
Unrestricted Fund 1 - ASAC Revenue Fund	(73,603)	50,059	(41,807)	(65,351)
Unrestricted Fund 2 - ASAC Capital Development Fund	178,407	-	-	178,407
Unrestricted Fund 3 - SEBDSC Revenue Fund	5,018	-	-	5,018
	<u>109,822</u>	<u>50,059</u>	<u>(41,807)</u>	<u>118,074</u>

Restricted funds

	At 1 April 2022 £	Income £	Expenditure £	At 31 March 20 23 £
Restricted Fund 1 - Grant aided equipment	958	-	(479)	479

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 20 22 £
Restricted Fund 1 - Grant aided equipment	1,436	-	(479)	957

South East Belfast District Scout Council

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

18. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	61,300	479	61,779
Current assets	60,562	—	60,562
Net assets	<u>121,862</u>	<u>479</u>	<u>122,341</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	63,830	957	64,787
Current assets	54,244	—	54,244
Net assets	<u>118,074</u>	<u>957</u>	<u>119,031</u>

19. Financial instruments

Where reduced disclosures are applied, disclosures from the Companies Act 2006 still need to be made regarding the fair value of the instruments in each category and the changes in value recognised in profit and loss. Disclosures of the significant assumptions underlying the valuation models and techniques used, and extent and nature of derivative instruments are also required.

South East Belfast District Scout Council

Management Information

Year ended 31 March 2023

The following pages do not form part of the financial statements.

South East Belfast District Scout Council

Detailed Statement of Financial Activities

Year ended 31 March 2023

	2023 £	2022 £
Income and endowments		
Donations and legacies		
Government grant income	—	10,000
Charitable activities		
Fundraising activities and Events	265	40
Other trading activities		
AV Walk Income	603	—
Hall Lettings and Camp Fees	57,877	39,942
	<u>58,480</u>	<u>39,942</u>
Investment income		
Bank interest receivable	21	77
Total income	<u>58,766</u>	<u>50,059</u>
Expenditure		
Expenditure on charitable activities		
Wages and salaries	13,204	11,184
Pension costs	—	91
Rates and water	2,997	2,613
Light and heat	7,112	3,518
Repairs and maintenance	7,015	8,890
Insurance	636	3,552
Other establishment	1,078	418
Motor vehicle expenses	—	5,000
Other motor/travel costs	9,448	469
Legal and professional fees	7,417	1,930
Telephone	1,486	1,408
Other office costs	250	101
Depreciation	3,008	3,008
Direct charitable activity 1 - events, presentation and prizes	745	37
Direct charitable activity 1 - bank interest and charges	75	67
Direct charitable activity 1 - AV Walk expenses	986	—
	<u>55,457</u>	<u>42,286</u>
Total expenditure	<u>55,457</u>	<u>42,286</u>
Net income	<u>3,309</u>	<u>7,773</u>

South East Belfast District Scout Council

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2023

	2023	2022
	£	£
Expenditure on charitable activities		
Ardnavalley Scout Activity Centre		
<i>Activities undertaken directly</i>		
Direct charitable activity 1 - wages/salaries	13,204	11,184
Direct charitable activity 1 - pension costs	-	91
Direct charitable activity 1 - rates & water	2,997	2,613
Direct charitable activity 1 - light & heat	7,112	3,518
Direct charitable activity 1 - repairs & maintenance	7,015	8,890
Direct charitable activity 1 - insurance	636	3,552
Direct charitable activity 1 - sundry expenses	1,078	418
Direct charitable activity 1 - donations	-	5,000
Direct charitable activity 1 - grounds maintenance	9,448	469
Direct charitable activity 1 - professional fees	7,417	1,930
Direct charitable activity 1 - telephone	1,486	1,408
Direct charitable activity 1 - cleaning	250	101
Direct charitable activity 1 - depreciation	3,008	3,008
Direct charitable activity 1 - events, presentation and prizes	745	37
Direct charitable activity 1 - bank interest and charges	75	67
Direct charitable activity 1 - AV Walk expenses	986	-
	<u>55,457</u>	<u>42,286</u>
Expenditure on charitable activities	<u>55,457</u>	<u>42,286</u>

Lagan District Scouts

Northern Ireland - Charity number 104074

Annual report

South East Belfast District Scout Council

Trustees' Annual Report

Year ended 31 March 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

Registered charity name South East Belfast District Scout Council
Charity registration number NI 104074
Principal office 109 Old Milltown Road
Belfast
BT8 4ST

The trustees

Mr N McKee - District Commissioner
Mr J Porter - Chairperson
Miss J Bowen – District Secretary
Mr J O'Rourke - District Treasurer
Mr S Hall – Ardnally Treasurer
Mr J Moore
Mr D McMullen
Mrs J Berryman
Miss M Campbell
Mr S Robinson
Mrs M Guiler
Mr D Scott
Mr J Dudgeon
Mr I Stewart
Mr P Patterson

Independent examiner John Magee
631 Lisburn Road
Belfast
BT9 7GT

Achievements and performance

Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society. As scouts we are guided by these values:
Integrity - We act with integrity; we are honest, trustworthy and loyal
Respect - We have self-respect for others.

Care - we support others and take care of the world in which we live.

Belief - We explore our faiths, beliefs and attitudes.

Co-operation - We make a positive difference; we co-operate with others and make friends

Financial review

Overall assets are up slightly from £119k to £122k (including the depreciated value of AV), as AV income was slightly higher than outgoings - £58k vs £55. However, this fluctuates month-to-month, so sometimes it can be slightly down. The main cash assets are the AV account (£31k) and Fogarty bequest (£24k) at the year-end. Generally, though AV is covering its costs, including some spending on general maintenance and improvements. We would need to source additional funds for any larger capital projects.

The trustees' annual report was approved on 24 October 2023 and signed on behalf of the board of trustees by:



Norman Richard McKee
District Commissioner - Lagan District

Lagan District Scouts

Northern Ireland - Charity number 104074

Annual return

South East Belfast District Scout Council

Independent Examiner's Report to the Trustees of South East Belfast District Scout Council

Year ended 31 March 2023

I report to the trustees on my examination of the financial statements of South East Belfast District Scout Council ('the charity') for the year ended 31 March 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 (Northern Ireland) 2008 (the '2008 Act'). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.


I report in respect of my examination of the charity's financial statements as carried out under section 65 of the 2008 Act. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with my examination giving me cause to believe that in any material respect:

1. accounting records were not kept as required by with section 63 of the 2008 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of the 2008 Act; or
4. 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 confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



John Magee
Independent Examiner

631 Lisburn Road
Belfast
BT9 7GT

24 October 2023