

**Financial Statements for the New Forest District Scout Council**

**Year Ending - 31 March 2026**

**Registered Charity Number - 302319**

These financial statements were approved by the Trustees and authorised for issue at the Annual General Meeting

Annual General Meeting date: 4 June 2026

Signed on behalf of the Trustees:

Name of signatory: Donna Kerrigan - Chair

Accounts prepared by: Sian Winter - CPFA

Date: 17/05/2026

Independent Review by:

Date:

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

I report to the trustees on my examination of the accounts of the New Forest District Scouts for the year ended 2026.

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

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

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

### **Independent examiner's statement**

I have completed my examination. I confirm that no material matters in addition to those already identified by the Treasurer 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 New Forest District Scouts as required by section 130 of the Act; or
2. the accounts do not accord with those records.

I draw your attention to Note 4 of the Accounts, explaining the accounts are incomplete due to banking issues affecting two of the Explorer Units. I have no further concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Name:

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

Address:

Date:

## **Accounting Principles applied to these Financial Statements**

### **Accounting Policies**

The financial statements of the charity, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared in accordance with the accounting policies set out below.

### **Income**

All income is recognised in the Statement of Financial Activities once the charity has received the funds. Income is accounted for on a cash (actuals) basis and has been classified under headings that aggregate all income related to the category.

### **Expenditure**

Liabilities are recognised as expenditure as soon as the payment has been made. Expenditure is accounted for on a cash (actuals) basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### **Fixed assets**

Depreciation is not accounted for as the District's main asset is Harry's Island Campsite; land in the New Forest usually appreciates in value faster than the rate of inflation, so the asset is held at book value and revalued either every 20 years, or when there is a work done on the site that changes the insurance requirements for the site.

### **Taxation**

The charity is exempt from tax on its charitable activities.

### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds can only be used for particular restricted purposes within the objects of the charity as specified by the donor, or when funds are raised for particular restricted purposes. At this time all funds held by the District are unrestricted funds.

### **Trustees' Remuneration and Benefits**

The Trustee's received no remuneration or other benefits in this financial year related to their Trustee role

### **Trustees expenses**

The Trustee's received no expenses in this financial year related to their Trustee role

### **Related Party Disclosures**

There were no related party transactions for this financial year

## RECEIPTS AND PAYMENTS ACCOUNT

*all funds are unrestricted*

	note	Total Funds this year £	Total Funds last year £
<b>Receipts</b>			
Harry's Island		19,697	17,565
Badge Secretary		6,275	8,012
SAS		0	0
Explorers	4	59,357	114,787
Network		0	3
District		71,588	90,137
Bank Interest Received		1,373	1,760
<b>Total Receipts</b>		<b>158,290</b>	<b>232,264</b>
<b>Payments</b>			
Harry's Island		(12,404)	(6,852)
Badge Secretary		(6,125)	(7,634)
SAS		(7)	(81)
Explorers	3 & 4	(133,208)	(37,485)
Network		(153)	(96)
District		(80,360)	(83,728)
<b>Total Payments</b>		<b>(232,256)</b>	<b>(135,877)</b>
<b>Net Receipts/(Payments)</b>		<b>(73,966)</b>	<b>96,387</b>
Cash Funds Brought Forward		278,921	182,533
<b>Cash Funds At Year End</b>		<b>204,955</b>	<b>278,921</b>

## STATEMENT OF ASSETS AND LIABILITIES

As At 31 March	note	This Year	This Year
<b>Cash Funds</b>			
Cash at bank: DEPOSIT ACCOUNT		51,368	50,568
Cash at bank: CURRENT ACCOUNT		153,587	228,352
<b>Total Cash Funds</b>		<b>204,955</b>	<b>278,921</b>

## Assets Retained for the Charities Own Use

Land at Harry's Island Camp Site	1	120,000	120,000
Badge Stock	2	3,654	4,185
<b>Total</b>		<b>123,654</b>	<b>124,185</b>

Notes:

- 1 Land at Harry's Island was valued in September 2014 by CMC Andrews (Property Surveyor & Valuer). The trustees consider this valuation to remain a reasonable assessment of the value of the land at 31 March 2026. The next revaluation will be done once the planned works on the site are completed.
- 2 The value of badges held in stock for resale is calculated by the badge secretary at current cost of badges held at 31 March.
- 3 The significant variation in Explorers receipts and expenditure is due to Malawi/Gambia trips run alternately by Magellan Explorers. In 2024-25 funds are received towards the trip (showing higher income) and in 2025-26 (when the trip occurred) the costs show as significantly higher.
- 4 Unfortunately two of the Explorer Units (Viper and Relentless) have been locked out of their bank accounts for several months due to issues at the bank's end when trying to transfer between Treasurers. They have been unable to provide details of their income and expenditure for the accounts and they are currently shown as nil transactions for the year (same opening and closing balance). This will be corrected in the new financial year once the accounts can be access again and balances confirmed.

## RECEIPTS AND PAYMENTS ACCOUNT

### FOR THE CURRENT PERIOD

as at date

31/03/2026

	District General £	Hardship Fund £	Harry's Island £	Explorers £	Network	SAS Fellowship £	Badge Secretary £	TOTAL £
<b>Receipts</b>								
Subs	54,556			10,512	0			65,068
Events/Camp/Expedition Fees	14,728		19,697	45,576		0		80,002
Grants & Donations (including income from Gift Aid)	0							0
Badge Secretary (sale of badges)							6,275	6,275
Interest & Deposit account receipts	574		799					1,373
Other	1,884		0	3,268	0	0		5,152
<b>Receipts</b>	<b>71,742</b>	<b>0</b>	<b>20,496</b>	<b>59,357</b>	<b>0</b>	<b>0</b>	<b>6,275</b>	<b>157,870</b>
<b>Payments</b>								
Expenses	407				153	7		567
Badges, Awards etc	0							0
Badge Secretary (Costs)							5,705	5,705
Grants	35	600						635
Training	46							46
Events/Trips/Camps	17,087			127,284		0		144,371
Utilities			2,889					2,889
Repairs & Maintenance			5,780					5,780
Site Costs			3,549					3,549
Subs	58,194			5,552				63,746
Other Items:	3,991		185	372				4,548
<b>Total Payments</b>	<b>79,760</b>	<b>600</b>	<b>12,404</b>	<b>133,208</b>	<b>153</b>	<b>7</b>	<b>5,705</b>	<b>231,836</b>

<b>Net Income/(Expenditure) in the period</b>	<b>(8,018)</b>	<b>(600)</b>	<b>8,093</b>	<b>(73,851)</b>	<b>(153)</b>	<b>(7)</b>	<b>569</b>	<b>(73,966)</b>
Opening Balance	93,431	3,330	76,176	103,894	213	269	1,608	<b>278,921</b>
Transfers between funds		420					(420)	<b>0</b>
Discretionary Fund Allocation								<b>0</b>
<b>Balance</b>	<b>85,414</b>	<b>3,150</b>	<b>84,269</b>	<b>30,043</b>	<b>60</b>	<b>262</b>	<b>1,757</b>	<b>204,955</b>