

NATIONAL COUNCIL FOR METAL DETECTING
ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025



NATIONAL COUNCIL FOR METAL DETECTING

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NATIONAL COUNCIL FOR METAL DETECTING

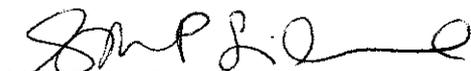
**ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025**

	2025	2024
	£	£
Income:		
Subscriptions (Individuals, Clubs and Regions)	292,704.36	274,555.12
Merchandise sales	2,192.90	0.00
Other income	618.00	469.00
Donations	0.00	8.22
Bank interest	13,126.50	1,749.15
	<u>308,641.76</u>	<u>276,781.49</u>
Expenditure:		
Merchandise purchases	2,108.66	0.00
Printing and stationery	64,412.30	42,062.65
Postages and franking costs	1,227.44	701.69
Telephone and Internet charges	393.69	350.13
Insurance	18,888.93	14,640.18
Meeting room hires	0.00	398.00
Subsistence and meals	3,126.56	1,212.64
Membership and General Secretary fees	65,903.50	49,042.52
Travel expenses	5,132.09	3,673.13
Hotel room hires	4,937.26	3,029.06
Website Maintenance	1,044.05	1,116.11
Office equipment and supplies	124.86	56.32
Subscriptions	967.63	1,749.56
Advertising & marketing, promotional and information activities	13,135.73	3,378.64
Prize draws and competitions	12,350.00	10,011.93
IT software and consumables	3,277.01	1,986.00
Consulting fees	12,832.50	2,320.00
Sundry expenses	578.50	342.93
Accountancy fees	7,250.24	3,386.07
Officials expenses	2,615.76	2,340.00
Google costs	430.20	1,215.74
Information Commissioners Office (annual fee)	35.00	35.00
Storage costs	0.00	900.00
Excavation Fund	1,723.83	1,759.12
Training	15.69	2,287.38
Seed to NW Group Clubs	0.00	1,000.00
Protective Clothing	122.92	718.53
Paypal purchases	(240.00)	(160.01)
Paypal fees	263.53	240.00
Stripe fees	10,566.61	8,435.22
Shopify fees	977.98	0.00
Bank charges	219.33	148.10
Amortisation charge - website	26,780.00	30,696.34
Depreciation charge	1,874.63	545.09
Corporation Tax on bank interest	2,494.02	332.31
	<u>265,570.45</u>	<u>189,950.38</u>
Total expenses		
	<u>43,071.31</u>	<u>86,831.11</u>
Net Surplus for the year		

NATIONAL COUNCIL FOR METAL DETECTING

BALANCE SHEET
AS AT 31 MARCH 2025

	2025 £	2024 £
TOTAL ASSETS - Per Schedule 1	38,061.77	36,498.42
CURRENT ASSETS		
Bank Accounts		
Community Account	0.00	239,121.72
Lloyds Bank	120,851.81	85,000.00
RBS - Reserve Account	0.00	60.85
STRIPE Account	7,501.87	5,358.28
Investment Accounts:		
Close Brothers - 1 year Bond	100,000.00	100,000.00
United Trust - 18 month Bond	89,091.18	85,000.00
RBS - 95 day notice account	88,405.76	0.00
Mansfield Building Society	85,000.00	0.00
Market Harborough Building Society	85,000.00	0.00
Cambridge Building Society	86,569.36	0.00
	<u>662,419.98</u>	<u>599,540.85</u>
Stock		
Postage and membership cards	8,195.57	8,116.35
Debtors		
Prepayments	2,676.96	0.00
TOTAL CURRENT ASSETS	<u>673,292.51</u>	<u>607,657.20</u>
CURRENT LIABILITIES		
Accruals	3,900.00	3,005.00
Corporation Tax provision	2,494.02	332.31
TOTAL CURRENT LIABILITIES	<u>6,394.02</u>	<u>3,337.31</u>
TOTAL CURRENT ASSETS LESS CURRENT LIABILITIES	<u>666,898.49</u>	<u>604,319.89</u>
DEFERRED INCOME		
Subscriptions in advance	106,876.00	85,805.36
TOTAL ASSETS	<u>598,084.26</u>	<u>555,012.95</u>
Represented By:-		
Reserves - General		
Accumulated Fund - Brought forward	531,601.63	444,770.52
Net Surplus for the year	43,071.31	86,831.11
Transfer from Legacy Reserve	23,411.32	0.00
Accumulated Fund - Carried forward	<u>598,084.26</u>	<u>531,601.63</u>
Reserves - Legacy		
Accumulated Fund - Brought forward	23,411.32	23,411.32
Transfer to General Reserve	(23,411.32)	0.00
Accumulated Fund - Carried forward	<u>0.00</u>	<u>23,411.32</u>
TOTAL RESERVES	<u>598,084.26</u>	<u>555,012.95</u>



Siobhan Liehne
Treasurer

Date: 12 June 2025

NATIONAL COUNCIL FOR METAL DETECTING

BALANCE SHEET NOTES
AS AT 31 MARCH 2025

	2025 £	2024 £
TOTAL ASSETS - SCHEDULE 1		
Intangible Assets		
Website costs		
Cost		
Brought forward	92,090.00	45,200.00
Additions in the year	24,090.00	46,890.00
Totals	<u>116,180.00</u>	<u>92,090.00</u>
Amortisation - (write down over 3 years)		
Brought forward	(57,709.68)	(27,013.34)
Charge for the year	(26,780.00)	(30,696.34)
Totals	<u>(84,489.68)</u>	<u>(57,709.68)</u>
Net Book Value	<u>31,690.32</u>	<u>34,380.32</u>
Tangible Assets		
Computer Equipment		
Cost		
Brought forward	2,663.19	0.00
Additions in the year	749.00	2,663.19
Totals	<u>3,412.19</u>	<u>2,663.19</u>
Depreciation - (write down over 3 years)		
Brought forward	(545.09)	0.00
Charge for the year	(991.76)	(545.09)
Totals	<u>(1,536.85)</u>	<u>(545.09)</u>
Net Book Value	<u>1,875.34</u>	<u>2,118.10</u>
Plant & Equipment		
Cost		
Brought forward	0.00	0.00
Additions in the year	5,378.98	0.00
Totals	<u>5,378.98</u>	<u>0.00</u>
Depreciation - (write down over 4 years)		
Brought forward	0.00	0.00
Charge for the year	(882.87)	0.00
Totals	<u>(882.87)</u>	<u>0.00</u>
Net Book Value	<u>4,496.11</u>	<u>0.00</u>
Total Tangible Assets	<u>6,371.45</u>	<u>2,118.10</u>
TOTAL ASSETS	<u>38,061.77</u>	<u>36,498.42</u>

CHARTERED ACCOUNTANTS' REPORT TO COUNCIL ON THE UNAUDITED FINANCIAL INFORMATION OF NATIONAL COUNCIL OF METAL DETECTING FOR THE YEAR ENDED 31 MARCH 2025

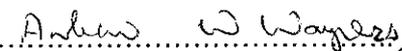
In accordance with the engagement letter dated 14 February 2020 I have prepared for your approval the financial information of the National Council of Metal Detecting which comprises of Income and Expenditure Account for the year ended 31 March 2025 and Balance Sheet as at 31 March 2025 from the entity's accounting records and from information and explanations you have given to us.

As a practising member of the Institute of Chartered Accountants of Scotland (ICAS), I am subject to its ethical and other professional requirements which are detailed at [icas.org/regulations](https://www.icas.org/regulations).

This report is made solely to you, in accordance with the terms of our engagement letter dated 14 February 2020. My work has been undertaken solely to prepare for your approval the financial information of the National Council of Metal Detecting and state those matters that I have agreed to state to you in this report in accordance with the guidance of ICAS as detailed at [icas.org/compilation](https://www.icas.org/compilation). To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than Council, for my work, or for this report.

You have approved the financial information for the year ended 31 March 2025 and have acknowledged your responsibility for it, for the appropriateness of the financial reporting framework and for providing all information and explanations necessary for its compilation.

I have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial information.


.....
Andrew W Wayness
Chartered Accountant (ICAS)

JRW Hogg & Thorburn
Chartered Accountants
Riverside House
Ladhope Vale
GALASHIELS
TD1 1BT

Date.....12TH JUNE.....2025