

THE NORFOLK COUNTY SCOUT COUNCIL

England & Wales · Charity number 304155

Details

Other names NORFOLK SCOUTS

Status Registered

Legal form Other

Registered 1964-02-11

Register [View on the Charity Commission register](#)

Contact

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Church Lane
Eaton
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Activities

Objects: THE NORFOLK COUNTY SCOUT COUNCIL

Activities: To encourage the physical, intellectual, social and spiritual development of young people within the County of Norfolk.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, Education/training, Amateur Sport, Economic/community Development/employment, Other Charitable Purposes
- **Who:** Children/young People

Geography

- **Area of benefit:** NORFOLK
- Norfolk

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£328,140	£295,894	-	-
2024-03-31	£516,760	£491,300	£646,494	2
2023-03-31	£239,068	£213,203	-	-
2022-03-31	£186,399	£196,859	-	-
2021-03-31	£176,644	£151,034	-	-

Trustees

Name	Role	Appointed
Timothy Rowe	Chair	2023-09-09
Adrian John Lupson		2021-09-30
Glenn Chusonis		2024-09-10
Lily-Mai Gypsy Spinks		2022-10-20
MICHAEL HARROWVEN		2023-09-09
Michele Valerie O'Keefe		2024-09-10
Paul Robert Stewart		2024-09-10
Phillip Russell Wright		2024-09-10
STEVEN EDWARD MARTIN		2024-09-10
Sandra Elizabeth Gostling		2021-09-30
Shirley Sinclair		2025-02-01

Accounts

CHARITY REGISTRATION NUMBER: 304155

The Norfolk County Scout Council
Unaudited financial statements
31 March 2025

The Norfolk County Scout Council

Financial statements

Year ended 31 March 2025

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The Norfolk County Scout Council

Trustees' annual report

Year ended 31 March 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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 published in October 2019.

Reference and administrative details

Registered charity name	The Norfolk County Scout Council
Charity registration number	304155
Principal office	Eaton Vale Church Lane Eaton Norwich NR4 6NN

The trustees

The trustees who served during the year and at the date of approval were as follows:

Emily Alcock (resigned 10 September 2024)
Paul Bean (appointed 3 June 2024, resigned 3 September 2024)
Glenn Chusonis
Andrew Cooke (resigned 10 September 2024)
Marylyn Evans (resigned 10 September 2024)
Sandra Gostling
Michael Harrowven
David Human (resigned 31 January 2025)
Wendy Human (resigned 1 August 2024)
Patrick Johns (resigned 10 September 2024)
Adrian Lupson
Steve Martin (appointed 10 September 2024)
Rebecca Millard (resigned 10 September 2024)
Luke Morgan (resigned 13 March 2025)
Michele O' Keefe (appointed 10 September 2024)
Tim Rowe
Shirley Sinclair (appointed 1 February 2025)
Lily-Mai Spinks (resigned 10 September 2024, re-appointed 13 March 2025)
Paul Stewart (appointed 10 September 2024)
Paul Weeks (deceased 7 January 2025)
Philip Wright

The Norfolk County Scout Council

Trustees' annual report *(continued)*

Year ended 31 March 2025

County Chair	Tim Rowe
County Secretary	Karen Martin
County Treasurer	Paul Weeks (until 10 September 2024) Steve Martin (from 10 September 2024)
County Lead Volunteer	David Human (to 31 January 2025) Shirley Sinclair (from 1 February 2025)
Independent examiner	M Proctor FCA DChA Lovewell Blake LLP Chartered accountants Bankside 300 Peachman Way Broadland Business Park Norwich NR7 0LB
Bankers	Virgin Money Moseley's Farm Bury St Edmunds IP28 6JY Barclays Bank PLC Barclays Banking Leicester LE87 2BB

The Norfolk County Scout Council

Trustees' annual report *(continued)*

Year ended 31 March 2025

Objectives and activities

The constitution of the Norfolk County Scout Council and its Governing Body Instrument are embodied in the Policy Organisation and Rules of the Scout Association which outlines the authority and powers of the Trustees. No restrictions are placed on the Trustees and their operation of the Charity and its investment powers.

The County Constitution was revised by The Scout Association in the year as part of its transformation programme. Norfolk County Scout Council adopted this revised constitutions at its AGM on 10 September 2024.

The charity exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society within the County of Norfolk through Scouting and to support the work of the County Lead Volunteer, County Team Leads and staff, in the provision of Scouting to the widest possible number of young people.

The Scout Association exists by authority of a Royal Charter, granted by King George V in 1912 and supplemented by further Charters granted by King George VI and Queen Elizabeth II. These Charters give authority to the Bye Laws of the Association, which are approved by Her Majesty's Privy Council. The Bye Laws, in turn, authorise the making of rules for the regulation of the Association's affairs and thereby give authority for the Policy, Organisation and Rules of the Scout Association. The purpose of of the Norfolk County Scout Council within The Scout Association is to provide leadership, advice and support for Scout Districts and, through them, for Scout Groups in the County of Norfolk.

Public benefit

The Trustees of Norfolk County Scout Council accept the need to have regard to the Charity Commission's guidance on public benefit. They recognise that it is their responsibility to ensure that the benefits offered are realised in Norfolk by promoting all aspects of scouting within the county both within the membership and in the wider community.

The aim of scouting is to help young people develop mentally, physically and spiritually so that they can make a positive contribution which will be of benefit to their community and the wider world in helping them to become responsible citizens. Membership for both the young people and leaders is voluntary and the organisation believes in being fair, open and inclusive.

The Norfolk County Scout Council

Trustees' annual report *(continued)*

Year ended 31 March 2025

Achievements and performance

Norfolk Scouts benefits from the ongoing support of a dedicated Board of Trustees, ensuring that young people across Norfolk have access to safe and effective scouting experiences.

2024/25 was the year where Scouting adopted a revised constitution and operating structure in line with the national transformation project. Norfolk Scouts fully adopted these changes and has developed a strong Board of Trustees and has now filled the majority of Operational roles.

Norfolk Scouts and its members have also adopted and integrated a new national membership system which at the year end was fully operational and complaint.

Late 2024/25 saw a change in the leadership of Norfolk Scouts with the appointment of a new County Lead Volunteer : Shirley Sinclair.

Grant funding was sourced to employ a Local Development manager to support growth in under represented areas. This continues into 2025/26.

Negotiations continue following Breckland District Council decision to sell the Two-Mile Bottom Campsite to a third party. Our lease will transfer to the new landlord and we are actively collaborating with the incoming landlord to secure an uninterrupted period of site access for Norfolk Scouts.

Norfolk Scouts remains committed to providing qualified leaders and adults to support the safe delivery of adventurous activities including water sports, hill walking, first aid, and shooting. These teams make an invaluable contribution to our diverse and secure programme and will remain a priority.

The resilience demonstrated by our leaders in navigating ongoing changes and challenges is greatly appreciated, as their dedication enables over 6,000 young people in Norfolk to benefit from the full range of scouting opportunities.

Alec Bussey Centre

The Alec Bussey Centre is located in Rowington Road in Norwich and it was gifted to the Norfolk County Scout Council by the Trustees of the 2nd Norwich Scout Group. Ownership is now vested in the Scout Association Trust Corporation, as custodian trustee for Norfolk County Scout Council. Following a programme of extensive refurbishment, the premises now provides a valuable resource for Norfolk Scouts, both as an activity and training centre, a source of additional income, and also as the administration base for the Norfolk County Scout Council's development project. The project supports the development of Scouting at group level throughout the County and funds have been raised from internal sources, trusts, corporate and private donations to meet the project's costs.

The property was valued by Bidwells on market value and existing use basis as at 31 March 2004 at a value of £125,000. Improvements made to the freehold property since 31 March 2004 are included at cost.

Financial review

The unrestricted funds (including designated funds) showed net income (before investment gains and transfers) of £14,000 (2024: £10,523).

The Norfolk County Scout Council

Trustees' annual report *(continued)*

Year ended 31 March 2025

Financial review *(continued)*

Reserves policy

The policy of Norfolk County Scout Council is to maintain sufficient funds to cover twelve months normal operating costs, which amount to approximately £271,000, to enable it to carry out its objectives and to meet periodic capital expenditure and unforeseen contingencies.

At 31 March 2025 the total reserves amounted to £642,842, of which designated funds were £492,329 and restricted funds were £33,183. Free reserves (being net current assets in the unrestricted fund) amounted to £176,018.

Investment policy

The Trustees have a policy of investing surplus funds at minimum risk, mainly in Money Market linked deposit accounts with major financial institutions.

Principal funding sources

The majority of the Charity's income is from its charitable activities. A significant amount of income comes from subscriptions, and direct charitable trading.

Plans for future periods

As we move forward from a period of transformation and renewal, undergoing significant changes to our operational and governance structure and a new county lead volunteer, we will continue to focus on our values, safety and growing Scouting in Norfolk.

2025/26 will see further growth targeted through the utilisation of an employed development worker. This role is essential in supporting new and existing groups, seeking opportunities for outreach, building partnerships, and ensuring growth initiatives have real impact in all communities across the county.

This year will see the return of Norjam 2025, our international jamboree, after a gap of seven years, offering an international experience for Scouts and Guides with nineteen international groups expected to visit Norfolk.

We will also be starting our journey, to support young people, in attending the next world scout jamboree in Poland in 2027.

Norfolk Scouts will move into a more stable phase, post transformation and the new Lead volunteer, ensuring the new roles and responsibilities are clearer, and communication across the county is more consistent and open. We will ensure these changes mean we become more responsive and effective to our teams across Norfolk.

We will be looking at 2025/26 as the year to build the strong foundations and strong commitment to our Scouting values. (integrity, care, respect, belief in young people, and teamwork), using these to guide decision-making and everyday interactions, ensuring Scouting in Norfolk continues to grow, remains inclusive and inspiring for all.

We strive to make Norfolk Scouts a welcoming and life-changing experience for all.

The Norfolk County Scout Council

Trustees' annual report *(continued)*

Year ended 31 March 2025

Structure, governance and management

Governing document

The organisation is an unincorporated trust, constituted under a trust deed dated 25 March 1960 and registered as a charity on 11 February 1964. Under the Transformation programme, where the Scout Association was more closely aligned to the Charities Commission governing structure, the constitution of the charity was updated and agreed on 10 September 2024 adopting the Scout Associations model Constitution. The Scout Council is run in accordance with the Policy, Organisation and Rules (POR) of The Scout Association.

Appointment of trustees

The members of the Board of Trustees and Chair of the Board of Trustees, whom is nominated from within members of the Board of Trustees, were re-elected on the 10th September 2024, in line with the revised constitution, for a period of 3 years. The Trust Board will formally review the number of Trustees each year and any vacancies will be filled by election at the Annual General Meeting of the Norfolk County Scout Council. The County Lead Volunteer is appointed by the Scout Association.

Induction and training of trustees

The introduction and training of new Trustees is supported by the Scout Associations 'Growing Roots' learning programme. This training is mandatory and ensures all Trustees fully understand their responsibilities and can effectively govern the Scout Council.

Risk management

The Trustees maintain an active risk register identifying the major risks to which the charity is exposed. The Trust Board reviews this at each Trust Board and manages through its Risk sub committee. The Trust Board are satisfied that systems are in place to mitigate any exposure from these risks

Organisational structure

The Board of Trustees meets regularly to receive reports from its officers and sub-committee chairs and to ensure the professional operation of Norfolk Scouts at a County level. The Trustees, working through its sub-committees, ensures the safe operation of County Scout affairs.

The current members of the Board of Trustees who served during the year and up to the date of this report are set out on page 1.

Related parties

Eaton Vale Scout & Guide Activity Centre Limited (EVAC Limited) is a connected charity.

EVAC Limited was formed in April 1999 as a joint enterprise with Girlguiding Norfolk and took on the responsibilities of the Eaton Vale campsite. EVAC Limited continues to develop the site and its services. The Executive Committee can appoint up to four Trustees to represent its interests on the Board of Directors.

The Norfolk County Scout Council

Trustees' annual report *(continued)*

Year ended 31 March 2025

Structure, governance and management *(continued)*

True and fair override

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following 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 (FRS 102) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Independent examiner

Mark Proctor FCA DChA is willing to stand as independent examiner in future years.

The trustees' annual report was approved on 9 September 2025 and signed on behalf of the board of trustees by:

Tim Rowe
County Chair

The Norfolk County Scout Council

Independent examiner's report to the trustees of The Norfolk County Scout Council

Year ended 31 March 2025

I report to the charity trustees on my examination of the financial statements of the charity for the year ended 31 March 2025 which comprise the statement of financial activities, balance sheet and the related notes.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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 charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. 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.

The Norfolk County Scout Council

Independent examiner's report to the trustees of The Norfolk County Scout Council *(continued)*

Year ended 31 March 2025

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.

Your attention is drawn to the fact that the Charity has prepared the accounts (financial statements) in accordance with 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 (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

M Proctor FCA DChA
Independent Examiner

Lovewell Blake LLP
Chartered accountants
Bankside 300
Peachman Way
Broadland Business Park
Norwich
NR7 0LB

4 November 2025

The Norfolk County Scout Council

Statement of financial activities

Year ended 31 March 2025

		Unrestricted funds £	2025 Restricted funds £	Total funds £	2024 Total funds £
	Note				
Income and endowments					
Donations and legacies	4	800	42,993	43,793	24,897
Charitable activities	5	56,845	–	56,845	272,732
Other trading activities	6	212,771	–	212,771	201,583
Investment income	7	7,213	–	7,213	5,833
Other income	8	7,518	–	7,518	5,595
Total income		<u>285,147</u>	<u>42,993</u>	<u>328,140</u>	<u>510,640</u>
Expenditure					
Expenditure on raising funds:					
Costs of other trading activities	9	(102,504)	–	(102,504)	(87,358)
Expenditure on charitable activities	10	(168,643)	(24,747)	(193,390)	(402,060)
Total expenditure		<u>(271,147)</u>	<u>(24,747)</u>	<u>(295,894)</u>	<u>(489,418)</u>
Net income and net movements in funds before gains and losses on investments		14,000	18,246	32,246	21,222
Net (losses)/gains on investments	11	(1,929)	–	(1,929)	9,517
Net income before transfer of funds		12,071	18,246	30,317	30,739
Transfers between funds		300	(300)	–	–
Net movement in funds		<u>12,371</u>	<u>17,946</u>	<u>30,317</u>	<u>30,739</u>
Reconciliation of funds					
Total funds brought forward as previously reported		597,288	15,237	612,525	611,517
Prior year adjustment		–	–	–	(29,731)
Total funds brought forward as restated		<u>597,288</u>	<u>15,237</u>	<u>612,525</u>	<u>581,786</u>
Total funds carried forward		<u>609,659</u>	<u>33,183</u>	<u>642,842</u>	<u>612,525</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 12 to 25 form part of these financial statements.

The Norfolk County Scout Council

Balance sheet

31 March 2025

		2025		2024 (restated)	
	Note	£	£	£	£
Fixed assets					
Intangible assets	16		1		1
Tangible fixed assets	17		171,317		172,388
Investments	18		262,323		261,437
			<u>433,641</u>		<u>433,826</u>
Current assets					
Stock	19	41,141		38,687	
Debtors	20	203,630		37,537	
Cash at bank and in hand		783,076		448,381	
		<u>1,027,847</u>		<u>524,605</u>	
Creditors: Amounts falling due within one year	21	818,646		345,906	
Net current assets			<u>209,201</u>		<u>178,699</u>
Total assets less current liabilities			<u>642,842</u>		<u>612,525</u>
Net assets			<u>642,842</u>		<u>612,525</u>
Funds of the charity					
Restricted funds			33,183		15,237
Unrestricted funds			609,659		597,288
Total charity funds	23		<u>642,842</u>		<u>612,525</u>

These financial statements were approved by the board of trustees and authorised for issue on 9 September 2025, and are signed on behalf of the board by:

Tim Rowe
County Chair

Steve Martin
County Treasurer

The notes on pages 12 to 25 form part of these financial statements.

The Norfolk County Scout Council

Notes to the financial statements

Year ended 31 March 2025

1. General information

The charity is a registered charity in England and Wales and is unincorporated. The address of the principal office is Eaton Vale, Church Lane, Eaton, Norwich, NR4 6NN.

2. Statement of compliance

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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 issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

3. Accounting policies

(a) Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain items at fair value.

The financial statements are prepared in sterling, which is the functional currency of the entity, and rounded to the nearest £.

(b) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to continue as a going concern.

(c) 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.

(d) Income

All income is included in the Statement of Financial Activities when the charity is entitled to the income, any performance related conditions attached have been met or are fully within the control of the charity, the income is considered probable and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

The Norfolk County Scout Council

Notes to the financial statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Income *(continued)*

- 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.
- Investment income is included when receivable.
- Income from charitable trading activity is accounted for when earned.
- Income from charitable activities is recognised upon delivery of the specific event.

(e) Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure 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.

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.

(f) Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

Website	-	straight line over 4 years
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If there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new estimates.

The Norfolk County Scout Council

Notes to the financial statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

(g) Tangible assets

All fixed assets are initially recorded at cost.

The costs of minor additions or those costing below £1,000 are not capitalised.

The freehold property in Rowington Road, known as the Alec Bussey Centre, was gifted to the Norfolk County Scout Council and is included at deemed cost, based on a professional valuation at 31 March 2004. Improvements made to the freehold property since 31 March 2004 are included at cost.

It is the Charity's practice to maintain the freehold property in a continual state of sound repair, and accordingly the Executive Committee consider that the life of the asset is so long and the residual value, based on prices prevailing at the time the asset was valued, is so high that its depreciation is insignificant. Any permanent diminution in the value of the property is charged to income and expenditure as appropriate. Annual impairment reviews are carried out.

The carrying values of tangible fixed assets are reviewed, by the Trustees, for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

(h) 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:

Fixtures and fittings	-	10% straight line / over three years
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(i) Investments

Investments consist of freehold property which is subject to a thirty year lease to the 1st Norwich Sea Scouts which commenced on 22 August 2011. The freehold property was gifted to The Norfolk County Scout Council and is stated at the value when gifted, which the trustees consider to be a fair market value

Listed investments held as fixed assets are revalued at fair value at the balance sheet date and the gain or loss taken to the Statement of Financial Activities.

(j) Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

The Norfolk County Scout Council

Notes to the financial statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

(k) Financial instruments

A financial asset or a financial liability is recognised only when the entity 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, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

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.

4. Donations and legacies

	Unrestricted Funds	Restricted Funds	Total Funds 2025
	£	£	£
Donations			
Donations, gifts and legacies	<u>800</u>	<u>42,993</u>	<u>43,793</u>
	Unrestricted Funds	Restricted Funds	Total Funds 2024 <i>(restated)</i>
	£	£	£
Donations			
Donations, gifts and legacies	<u>3,914</u>	<u>20,983</u>	<u>24,897</u>

5. Charitable activities

	Unrestricted Funds	Total Funds 2025	Unrestricted Funds	Total Funds 2024 <i>(restated)</i>
	£	£	£	£
Income from events	<u>56,845</u>	<u>56,845</u>	<u>272,732</u>	<u>272,732</u>

6. Other trading activities

	Unrestricted Funds	Total Funds 2025	Unrestricted Funds	Total Funds 2024 <i>(restated)</i>
	£	£	£	£
Other income	1,037	1,037	1,034	1,034
Shop income	103,650	103,650	93,968	93,968
Membership subscriptions	79,711	79,711	75,528	75,528
Campsite fees	18,573	18,573	20,503	20,503
Rental income	<u>9,800</u>	<u>9,800</u>	<u>10,550</u>	<u>10,550</u>
	<u>212,771</u>	<u>212,771</u>	<u>201,583</u>	<u>201,583</u>

The Norfolk County Scout Council

Notes to the financial statements *(continued)*

Year ended 31 March 2025

7. Investment income

	Unrestricted Funds	Total Funds 2025	Unrestricted Funds	Total Funds 2024 <i>(restated)</i>
	£	£	£	£
Income from listed investments	2,815	2,815	—	—
Bank interest receivable	4,398	4,398	5,833	5,833
	<u>7,213</u>	<u>7,213</u>	<u>5,833</u>	<u>5,833</u>

8. Other income

	Unrestricted Funds	Total Funds 2025	Unrestricted Funds	Total Funds 2024 <i>(restated)</i>
	£	£	£	£
Other income	7,518	7,518	5,595	5,595

9. Costs of other trading activities

The trading activity is as follows:

	2025	2024
	£	£
Sales	103,650	93,968
Cost of sales	<u>(79,588)</u>	<u>(71,202)</u>
Gross profit	24,062	22,766
Other income	562	927
Overheads	<u>(22,916)</u>	<u>(16,156)</u>
Net surplus	<u>1,708</u>	<u>7,537</u>

The Norfolk County Scout Council

Notes to the financial statements *(continued)*

Year ended 31 March 2025

10. Expenditure on charitable activities by activity type

	Activities undertaken directly	County events	Total Funds 2025	Total Funds 2024
	£	£	£	£
Activities	53,537	—	53,537	289,999
Donations	2,250	—	2,250	550
Salaries and pensions	57,961	—	57,961	34,416
Stationery and postage	6,562	—	6,562	8,159
PR and advertising	1,952	—	1,952	498
Telephone	2,267	—	2,267	1,832
Rent, utilities and cleaning	5,441	—	5,441	5,872
Insurances and licences	6,864	—	6,864	7,849
Travelling and subsistence	11,003	—	11,003	11,321
Repairs and renewals	22,146	—	22,146	24,491
Professional fees	2,251	—	2,251	720
Depreciation	750	—	750	1,126
Training	147	—	147	950
Sundries	11,677	—	11,677	5,973
Loss on disposal of fixed assets	321	—	321	—
Governance costs	8,261	—	8,261	8,304
	<u>193,390</u>	<u>—</u>	<u>193,390</u>	<u>402,060</u>

Expenditure on charitable activities includes restricted expenditure of £24,747 (2024: £6,046).

Analysis of governance costs

	Unrestricted Funds	Total Funds 2025	Unrestricted Funds	Total Funds 2024
	£	£	£	£
Accountancy fees	2,521	2,521	2,180	2,180
Independent examination fee	4,434	4,434	4,265	4,265
Costs of Trustees' meetings	1,306	1,306	1,859	1,859
	<u>8,261</u>	<u>8,261</u>	<u>8,304</u>	<u>8,304</u>

11. Net (losses)/gains on investments

	Unrestricted Funds	Total Funds 2025	Unrestricted Funds	Total Funds 2024 <i>(restated)</i>
	£	£	£	£
Gains/(losses) on listed investments	<u>(1,929)</u>	<u>(1,929)</u>	<u>9,517</u>	<u>9,517</u>

12. Net income

Net income is stated after charging/(crediting):

	2025	2024 <i>(restated)</i>
	£	£
Depreciation of tangible fixed assets	750	1,126
Operating lease payments - equipment	<u>1,278</u>	<u>1,278</u>

The Norfolk County Scout Council

Notes to the financial statements *(continued)*

Year ended 31 March 2025

13. Staff costs

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

	2025	2024 (restated)
	£	£
Wages and salaries	67,876	42,657
Social security costs	601	–
Employer contributions to pension plans	5,084	2,118
	<u>73,561</u>	<u>44,775</u>

The average head count of employees during the year was 3 (2024: 2). The average number of full-time equivalent employees during the year is analysed as follows:

	2025 No.	2024 No.
Number of employees	<u>3</u>	<u>2</u>

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

14. Trustee remuneration and expenses

The Trustees received no remuneration during the year. Travel and out of pocket expenses amounting to £2,006 (2024 - £2,427) have been reimbursed to three Trustees (2024 - four Trustees).

15. Transfers between funds

The balance of the surplus arising on the county trading shop for 2025, £1,708, was transferred from general funds to the Alec Bussey Centre Fund. In addition, the balance of £4,000 on the Ian Hickson Memorial Fund was considered to be no longer required and was transferred to general funds.

The remaining balance of £300 on the Red House Trust restricted fund was transferred to general funds following confirmation that monies received were fully expended.

16. Intangible assets

	Website £
Cost	
At 1 Apr 2024 (as restated) and 31 Mar 2025	<u>4,114</u>
Amortisation	
At 1 Apr 2024 and 31 Mar 2025	<u>4,113</u>
Carrying amount	
At 31 Mar 2025	<u>1</u>
At 31 Mar 2024	<u>1</u>

The Norfolk County Scout Council

Notes to the financial statements *(continued)*

Year ended 31 March 2025

17. Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 Apr 2024 (as restated)	165,817	32,067	197,884
Disposals	—	(24,567)	(24,567)
At 31 Mar 2025	165,817	7,500	173,317
Depreciation			
At 1 Apr 2024	—	25,496	25,496
Charge for the year	—	750	750
Disposals	—	(24,246)	(24,246)
At 31 Mar 2025	—	2,000	2,000
Carrying amount			
At 31 Mar 2025	165,817	5,500	171,317
At 31 Mar 2024	165,817	6,571	172,388

The Norfolk County Scout Council owns land at Eaton Vale, however, they have granted a 99 year lease in respect of this land to Eaton Vale Scout & Guide Activity Centre Limited which commenced 1 April 1999. No rental income is received. Ownership of the land is now vested in the Scout Association Trust Corporation, as custodian trustee for Norfolk County Scout Council. In view of the long lease, the land is not recognised in the accounts.

18. Investments

	Listed investments £	Other investments £	Total £
Cost or valuation			
At 1 Apr 2024	111,437	150,000	261,437
Additions	2,815	—	2,815
Other movements	(1,929)	—	(1,929)
At 31 Mar 2025	112,323	150,000	262,323
Impairment			
At 1 Apr 2024 and 31 Mar 2025		—	—
Carrying amount			
At 31 Mar 2025	112,323	150,000	262,323
At 31 Mar 2024	111,437	150,000	261,437

All investments shown above are held at valuation.

Financial assets held at fair value

The fair value of listed securities is determined by reference to the quoted price for these assets in an active market at the balance sheet date.

Other investments comprise freehold property at Old Lakenham, which is let to the 1st Norwich Sea Scouts at a peppercorn rent of £250 per year under a thirty year lease which commenced 22 August 2011.

The Norfolk County Scout Council

Notes to the financial statements *(continued)*

Year ended 31 March 2025

19. Stocks

	2025	2024 <i>(restated)</i>
	£	£
Stock	<u>41,141</u>	<u>38,687</u>

20. Debtors

	2025	2024 <i>(restated)</i>
	£	£
Prepayments and accrued income	157,939	19,917
Other debtors	<u>45,691</u>	<u>17,620</u>
	<u>203,630</u>	<u>37,537</u>

21. Creditors: Amounts falling due within one year

	2025	2024 <i>(restated)</i>
	£	£
Accruals and deferred income	811,627	339,765
Social security and other taxes	1,888	1,717
Other creditors	<u>5,131</u>	<u>4,424</u>
	<u>818,646</u>	<u>345,906</u>

22. Deferred income

	2025	2024 <i>(restated)</i>
	£	£
At 1 April 2024	333,615	340,008
Amount released to income	(333,615)	(340,008)
Amount deferred in year	<u>805,232</u>	<u>333,615</u>
At 31 March 2025	<u>805,232</u>	<u>333,615</u>

Deferred income comprises income from subscriptions received in advance and events which are due to take place after the year end.

The Norfolk County Scout Council

Notes to the financial statements *(continued)*

Year ended 31 March 2025

23. Analysis of charitable funds

Unrestricted funds

	At 1 Apr 2024	Income	Expenditure	Transfers	Gains and losses	Prior year adjustments	At 31 Mar 2025
	£	£	£	£	£	£	£
General funds	124,243	251,758	(259,336)	2,592	(1,929)	–	117,328
Future Scout Development Fund	50,354	–	–	–	–	–	50,354
Alec Bussey Centre	327,434	31,197	(11,811)	1,708	–	–	348,528
NORJAM	49,257	2,192	–	–	–	–	51,449
Trading post	12,000	–	–	–	–	–	12,000
Two Mile Bottom	10,000	–	–	–	–	–	10,000
Ian Hickson Memorial	4,000	–	–	(4,000)	–	–	–
Alec Bussey Centre Maintenance	20,000	–	–	–	–	–	20,000
	<u>597,288</u>	<u>285,147</u>	<u>(271,147)</u>	<u>300</u>	<u>(1,929)</u>	<u>–</u>	<u>609,659</u>

	At 1 Apr 2023	Income	Expenditure	Transfers	Gains and losses	Prior year adjustments	At 31 Mar 2024
	£	£	£	£	£	£	£
General funds	136,959	463,985	(467,619)	(22,837)	9,517	–	120,005
Future Scout Development Fund	50,082	272	–	–	–	–	50,354
Alec Bussey Centre	356,535	23,284	(15,753)	(2,663)	–	(29,731)	331,672
NORJAM	47,141	2,116	–	–	–	–	49,257
Trading post	12,000	–	–	–	–	–	12,000
Two Mile Bottom	4,500	–	–	5,500	–	–	10,000
Ian Hickson Memorial	4,000	–	–	–	–	–	4,000
Alec Bussey Centre Maintenance	–	–	–	20,000	–	–	20,000
	<u>611,217</u>	<u>489,657</u>	<u>(483,372)</u>	<u>–</u>	<u>9,517</u>	<u>(29,731)</u>	<u>597,288</u>

The Norfolk County Scout Council

Notes to the financial statements *(continued)*

Year ended 31 March 2025

23. Analysis of charitable funds *(continued)*

The Future Scout Development Fund is to be used to ensure that resources are available to recommence Scouting Activities at the Alec Bussey Centre in the future and support Scouting development in the County.

The Alec Bussey Centre Fund was formed to promote the development of Scouting in Norfolk and to refurbish the centre in Rowington Road, Norwich, to act as a resource centre. Funds have been raised internally and from a number of trusts, corporate and private donations to support the refurbishment and ongoing development project.

The NORJAM fund relates to funds raised via NORJAM events, which have previously taken place every four years. Administration and organisational expenses were reflected in the accounting period in which they were incurred and were covered by the income from the events.

The Trading Post fund has been designated towards future unforeseen costs in connection with the Trading Post.

The Two Mile Bottom fund has been designated as a reserve towards the development of the Two Mile Bottom county campsite and to 'make good' the site at the end of the lease.

The Ian Hickson Memorial fund was formerly part of the Norfolk Scout Canoe Team Active Support Unit and is held towards additional storage needs. A decision was made in the current year that this particular fund was no longer required, therefore the remaining balance was transferred to the general fund.

The Alec Bussey Centre Maintenance fund was created by Trustees towards the upgrade of the car park and security at the centre.

The Norfolk County Scout Council

Notes to the financial statements *(continued)*

Year ended 31 March 2025

23. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 Apr 2024	Income	Expenditure	Transfers	Gains and losses	Prior year adjustments	31 Mar 2025	At
	£	£	£	£	£	£	£	£
Red House Trust	300	—	—	(300)	—	—	—	—
The Scout Association	14,937	26,413	(22,747)	—	—	—	—	18,603
Vehicle Fund	—	14,580	—	—	—	—	—	14,580
Norfolk 24 Explorer Event	—	2,000	(2,000)	—	—	—	—	—
	<u>15,237</u>	<u>42,993</u>	<u>(24,747)</u>	<u>(300)</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>33,183</u>

	At 1 Apr 2023	Income	Expenditure	Transfers	Gains and losses	Prior year adjustments	31 Mar 2024	At
	£	£	£	£	£	£	£	£
Red House Trust	300	—	—	—	—	—	—	300
The Scout Association	—	20,983	(6,046)	—	—	—	—	14,937
Vehicle Fund	—	—	—	—	—	—	—	—
Norfolk 24 Explorer Event	—	—	—	—	—	—	—	—
	<u>300</u>	<u>20,983</u>	<u>(6,046)</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>15,237</u>

Funding has been received from Red House Youth Trust towards Paddleboard equipment at the Two Mile Bottom campsite.

The Scout Association has provided funding towards the employment of a Local Growth Officer.

Funds have been received in the current year towards the purchase and running costs of a vehicle for use of the ICE Team.

Grant funding has been received in the current year towards a Norfolk 24 Explorer Event, funds have been fully expended in the year.

The Norfolk County Scout Council

Notes to the financial statements *(continued)*

Year ended 31 March 2025

24. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Intangible assets	1	—	1
Tangible fixed assets	171,317	—	171,317
Investments	262,323	—	262,323
Current assets	994,664	33,183	1,027,847
Creditors less than 1 year	(818,646)	—	(818,646)
Net assets	609,659	33,183	642,842

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Intangible assets	1	—	1
Tangible fixed assets	172,388	—	172,388
Investments	261,437	—	261,437
Current assets	543,337	15,237	558,574
Creditors less than 1 year	(345,906)	—	(345,906)
Net assets	631,257	15,237	646,494

25. Financial instruments

The carrying amount for each category of financial instrument is as follows:

	2025 £	2024 (restated) £
Financial assets measured at fair value through income and expenditure		
Investments	150,000	150,000

The Norfolk County Scout Council

Notes to the financial statements *(continued)*

Year ended 31 March 2025

26. Prior year adjustments

During the year it was identified that three bank accounts in relation to the 2nd Norwich had been incorrectly included in the accounts of the Norfolk County Scout Council. A prior period adjustment has been made to reflect this.

The prior year financial statements have been restated to correct the following:

Statement of financial position

Total funds brought forward as previously reported - £611,517

Prior year adjustment £29,731

Restated - £581,786

Bank as previously reported - £482,350

Prior year adjustment £33,969

Restated - £448,381

Income as previously reported - £516,760

Prior year adjustment - £6,120

Restated - £510,640

Expenditure as previously reported - £491,300

Prior year adjustment - £1,882

Restated - £489,418

27. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2025	2024
		(restated)
	£	£
Not later than 1 year	1,278	1,278
Later than 1 year and not later than 5 years	1,278	2,556
	<u>2,556</u>	<u>3,834</u>

28. Related parties

Eaton Vale Scout & Guide Activity Centre Limited is a related party of The Norfolk County Scout Council due to common trustees - Adrian Lupson, Shirley Sinclair and Phil Wright are trustees of both entities. During the year the Charity paid £240 (2024: £408) for room hire provided by Eaton Vale Scout & Guide Activity Centre Limited.

Accounts

CHARITY REGISTRATION NUMBER: 304155

The Norfolk County Scout Council
Unaudited financial statements
31 March 2024

The Norfolk County Scout Council

Financial statements

Year ended 31 March 2024

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The Norfolk County 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.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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 published in October 2019.

Reference and administrative details

Registered charity name	The Norfolk County Scout Council
Charity registration number	304155
Principal office	Eaton Vale Church Lane Eaton Norwich NR4 6NN

The trustees

The trustees who served during the year and at the date of approval were as follows:

Emily Alcock (appointed 9 September 2023)
Paul Bean (appointed 3 June 2024)
Glenn Chusonis
Andrew Cooke (appointed 9 September 2023)
Nicola Cubitt (resigned 9 September 2023)
Marylyn Evans
Sandra Gostling
Michael Harrowven (appointed 9 September 2023)
David Human (on compassionate leave from 1 June 2024)
Wendy Human
Patrick Johns (appointed 9 September 2023)
Adrian Lupson
Steve Martin (appointed 10 September 2024)
Rebecca Millard
Luke Morgan
Paul Playford (appointed 9 September 2023, resigned 9 March 2024)
Tim Rowe
Lily-Mai Spinks
Paul Weeks
Philip Wright

The Norfolk County Scout Council

Trustees' annual report *(continued)*

Year ended 31 March 2024

County Chair	Tim Rowe
County Secretary	Karen Martin
County Treasurer	Paul Weeks (until 10 September 2024) Steve Martin (from 10 September 2024)
County Commissioner	David Human (on compassionate leave from 1 June 2024)
Independent examiner	M Proctor FCA DChA Lovewell Blake LLP Chartered accountants Bankside 300 Peachman Way Broadland Business Park Norwich NR7 0LB
Bankers	Virgin Money Moseley's Farm Bury St Edmunds IP28 6JY Barclays Bank PLC Barclays Banking Leicester LE87 2BB

The Norfolk County Scout Council

Trustees' annual report *(continued)*

Year ended 31 March 2024

Objectives and activities

The constitution of the Norfolk County Scout Council and its Governing Body Instrument are embodied in the Policy Organisation and Rules of the Scout Association which outlines the authority and powers of the Trustees. No restrictions are placed on the Trustees and their operation of the Charity and its investment powers.

The charity exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society within the County of Norfolk through Scouting and to support the work of the County Commissioner, Assistant Commissioners and staff, in the provision of Scouting to the widest possible number of young people.

The Scout Association exists by authority of a Royal Charter, granted by King George V in 1912 and supplemented by further Charters granted by King George VI and Queen Elizabeth II. These Charters give authority to the Bye Laws of the Association, which are approved by Her Majesty's Privy Council. The Bye Laws, in turn, authorise the making of rules for the regulation of the Association's affairs and thereby give authority for the Policy, Organisation and Rules of the Scout Association. The purpose of the Norfolk County Scout Council within The Scout Association is to provide leadership, advice and support for Scout Districts and, through them, for Scout Groups in the County of Norfolk.

Public benefit

The Trustees of Norfolk County Scout Council accept the need to have regard to the Charity Commission's guidance on public benefit. They recognise that it is their responsibility to ensure that the benefits offered are realised in Norfolk by promoting all aspects of scouting within the county both within the membership and in the wider community.

The aim of scouting is to help young people develop mentally, physically and spiritually so that they can make a positive contribution which will be of benefit to their community and the wider world in helping them to become responsible citizens. Membership for both the young people and leaders is voluntary and the organisation believes in being fair, open and inclusive.

Achievements and performance

Norfolk Scouts is supported by a dedicated Board of Trustees who work together to ensure the young people of Norfolk can enjoy all that safe scouting has to offer. Whilst some key positions in the operational teams do remain, a key focus have been to successfully appoint suitable individuals into key roles such as a Safeguard Officer and a Safety Officer. We have also ensured that the TMB campsite, operated by County but supported by a few dedicated individuals, remains a safe option for those who chose to use it. We have also invested in a review of our Data Protection policies to ensure we operate within the GDPR legislative framework. These were key priorities identified by the Chairman in his 2023 report. All this is against a backdrop of a committed leadership of our specialist support teams at both county and district level who provide the additional support needed in areas of water sports, hill walking, first aid provision and shooting. They make an invaluable contribution to our safe and varied programme. A review of the year could not be complete without mention of the resilience shown by the leaders and young people who attended the World Scout Jamboree in South Korea in August 2023, and they demonstrated that the scouting skills they have learned on their journey, ensured they enjoyed a World Scout Jamboree like no other, and without doubt will have given them skills and an experience which will last for a life-time.

The Norfolk County Scout Council

Trustees' annual report *(continued)*

Year ended 31 March 2024

Achievements and performance *(continued)*

Alec Bussey Centre

The Alec Bussey Centre is located in Rowington Road in Norwich and it was gifted to the Norfolk County Scout Council by the Trustees of the 2nd Norwich Scout Group. Ownership is now vested in the Scout Association Trust Corporation, as custodian trustee for Norfolk County Scout Council. Following a programme of extensive refurbishment, the premises now provide a valuable resource for Norfolk Scouts, both as an activity and training centre and also as the administration base for the Norfolk County Scout Council's development project. The project supports the development of Scouting at group level throughout the County and funds have been raised from internal sources, trusts, corporate and private donations to meet the project's costs.

The property was valued by Bidwells on market value and existing use basis as at 31 March 2004 at a value of £125,000. Improvements made to the freehold property since 31 March 2004 are included at cost.

Financial review

The unrestricted funds (including designated funds) showed net income (before investment gains) of £10,523 (2023: £25,865).

Reserves policy

The policy of Norfolk County Scout Council is to maintain sufficient funds to cover twelve months normal operating costs, which amount to approximately £221,000, to enable it to carry out its objectives and to meet periodic capital expenditure and unforeseen contingencies.

At 31 March 2024 the total reserves amounted to £646,494, of which designated funds were £507,014 and restricted funds were £15,237. Free reserves amounted to £197,431.

Investment policy

The Trustees have a policy of investing surplus funds at minimum risk, mainly in Money Market linked deposit accounts with major financial institutions.

Principal funding sources

The majority of the Charity's income is from its charitable activities. A significant amount of income comes from subscriptions, and direct charitable trading.

Plans for future periods

Operational priorities for Norfolk Scouts over the immediate term will see focus placed on growing Norfolk Scouts, so that we make scouting accessible to the young people who live in areas where scouting does not have a presence. There is no shortage of young people on our waiting list and therefore the key foundation, which is fundamental for this to be successful, is the need to increase the number of adult volunteers needed to grow new sections - either within existing groups or to facilitate the opening of new groups. The appointment of an employed Growth and Development Officer underpins this. Whilst we focus on expanding scouts, we cannot overlook the support needed for the army of dedicated adults who currently offer scouting across the county on a weekly basis. This support ensures sufficient training is provided to allow skills to be kept current and also mandatory training to be completed in a timely fashion to ensure that we provide safe scouting for all. From a Governance perspective, 2024 will see Transformation rolled out at County, District and Group level where new Trustee Boards move to the new Governance framework.

The Norfolk County Scout Council

Trustees' annual report *(continued)*

Year ended 31 March 2024

Structure, governance and management

Governing document

The organisation is an unincorporated trust, constituted under a trust deed dated 25 March 1960 and registered as a charity on 11 February 1964. The constitution of the charity was updated and agreed on 5 September 2017. The Council is run in accordance with the Policy, Organisation and Rules (POR) of The Scout Association.

Appointment of trustees

The members of the Board of Trustees are elected each year at the Annual General Meeting of the Norfolk County Scout Council. The County Commissioner is appointed by the Scout Association, with the Chair being nominated by the County Commissioner.

Induction and training of trustees

The induction and training of new Trustees is supported by the 'Getting Started' modules of the Scout Association adult training scheme.

Risk management

The Trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate the exposure to these risks.

Organisational structure

The Executive Committee meets to receive reports from its officers and sub-committee chairs and to ensure the professional operation of Norfolk Scouts at a County level. The Executive Committee, working through its sub-committees, ensures the operation of County Scout affairs.

The current members of the Executive Committee who served during the year and up to the date of this report are set out on page 1.

Related parties

Girl Guiding Norfolk and Eaton Vale Scout & Guide Activity Centre Limited (EVAC Limited) are connected charities.

EVAC Limited was formed in April 1999 as a joint enterprise with the Norfolk Guides and took on the responsibilities of the Eaton Vale campsite. EVAC Limited has replaced the old building and developed the site and its services. The Executive Committee can appoint up to four Trustees to represent its interests on the Board of Directors.

True and fair override

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following 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 (FRS 102) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Independent examiner

Mark Proctor FCA DChA is willing to stand as independent examiner in future years.

The Norfolk County Scout Council

Trustees' annual report *(continued)*

Year ended 31 March 2024

The trustees' annual report was approved on 10 September 2024 and signed on behalf of the board of trustees by:

Tim Rowe
County Chair

The Norfolk County Scout Council

Independent examiner's report to the trustees of The Norfolk County Scout Council

Year ended 31 March 2024

I report to the charity trustees on my examination of the financial statements of the charity for the year ended 31 March 2024 which comprise the statement of financial activities, balance sheet, statement of cash flows and the related notes.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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 charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. 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.

The Norfolk County Scout Council

Independent examiner's report to the trustees of The Norfolk County Scout Council *(continued)*

Year ended 31 March 2024

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.

Your attention is drawn to the fact that the Charity has prepared the accounts (financial statements) in accordance with 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 (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

M Proctor FCA DChA
Independent Examiner

Lovewell Blake LLP
Chartered accountants
Bankside 300
Peachman Way
Broadland Business Park
Norwich
NR7 0LB

The Norfolk County Scout Council

Statement of financial activities

Year ended 31 March 2024

		Unrestricted funds £	2024 Restricted funds £	Total funds £	2023 Total funds £
	Note				
Income and endowments					
Donations and legacies	4	19,441	20,983	40,424	13,867
Charitable activities	5	272,732	–	272,732	23,929
Other trading activities	6	191,783	–	191,783	189,667
Investment income	7	6,226	–	6,226	3,538
Other income	8	5,595	–	5,595	8,067
Total income		<u>495,777</u>	<u>20,983</u>	<u>516,760</u>	<u>239,068</u>
Expenditure					
Expenditure on raising funds:					
Costs of other trading activities	9	(87,358)	–	(87,358)	(95,640)
Expenditure on charitable activities	10	(397,896)	(6,046)	(403,942)	(117,563)
Total expenditure		<u>(485,254)</u>	<u>(6,046)</u>	<u>(491,300)</u>	<u>(213,203)</u>
Net income and net movements in funds before gains and losses on investments		10,523	14,937	25,460	25,865
Net gains on investments	11	9,517	–	9,517	1,920
Net income and net movement in funds		<u>20,040</u>	<u>14,937</u>	<u>34,977</u>	<u>27,785</u>
Reconciliation of funds					
Total funds brought forward		611,217	300	611,517	583,732
Total funds carried forward		<u>631,257</u>	<u>15,237</u>	<u>646,494</u>	<u>611,517</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 12 to 23 form part of these financial statements.

The Norfolk County Scout Council

Balance sheet

31 March 2024

		2024		2023	
	Note	£	£	£	£
Fixed assets					
Intangible assets	16		1		1
Tangible fixed assets	17		172,388		173,514
Investments	18		261,437		251,920
			<u>433,826</u>		<u>425,435</u>
Current assets					
Stock	19	38,687		38,825	
Debtors	20	37,537		241,054	
Cash at bank and in hand		482,350		258,183	
		<u>558,574</u>		<u>538,062</u>	
Creditors: Amounts falling due within one year	21	<u>345,906</u>		<u>351,980</u>	
Net current assets			<u>212,668</u>		<u>186,082</u>
Total assets less current liabilities			<u>646,494</u>		<u>611,517</u>
Net assets			<u>646,494</u>		<u>611,517</u>
Funds of the charity					
Restricted funds			15,237		300
Unrestricted funds			631,257		611,217
Total charity funds	23		<u>646,494</u>		<u>611,517</u>

These financial statements were approved by the board of trustees and authorised for issue on 10 September 2024, and are signed on behalf of the board by:

Tim Rowe
County Chair

Steve Martin
County Treasurer

The notes on pages 12 to 23 form part of these financial statements.

The Norfolk County Scout Council

Statement of cash flows

Year ended 31 March 2024

	2024 £	2023 £
Cash flows from operating activities		
Net income	34,977	27,785
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	1,126	886
Net gains on investments	(9,517)	(1,920)
Other interest receivable and similar income	(6,226)	(3,538)
Interest payable and similar charges	—	360
<i>Changes in:</i>		
Stock	138	(738)
Trade and other debtors	203,517	(206,826)
Trade and other creditors	(6,074)	231,729
Cash generated from operations	217,941	47,738
Interest paid	—	(360)
Interest received	6,226	3,538
Net cash from operating activities	<u>224,167</u>	<u>50,916</u>
Cash flows from investing activities		
Purchase of tangible assets	—	(7,500)
Purchases of other investments	—	(100,000)
Net cash used in investing activities	<u>—</u>	<u>(107,500)</u>
Net increase/(decrease) in cash and cash equivalents	224,167	(56,584)
Cash and cash equivalents at beginning of year	<u>258,183</u>	<u>314,767</u>
Cash and cash equivalents at end of year	<u>482,350</u>	<u>258,183</u>

The notes on pages 12 to 23 form part of these financial statements.

The Norfolk County Scout Council

Notes to the financial statements

Year ended 31 March 2024

1. General information

The charity is a registered charity in England and Wales and is unincorporated. The address of the principal office is Eaton Vale, Church Lane, Eaton, Norwich, NR4 6NN.

2. Statement of compliance

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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 issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

3. Accounting policies

(a) Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain items at fair value.

The financial statements are prepared in sterling, which is the functional currency of the entity, and rounded to the nearest £.

(b) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to continue as a going concern.

(c) 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.

(d) Income

All income is included in the Statement of Financial Activities when the charity is entitled to the income, any performance related conditions attached have been met or are fully within the control of the charity, the income is considered probable and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

The Norfolk County Scout Council

Notes to the financial statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Income *(continued)*

- 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.
- Investment income is included when receivable.
- Income from charitable trading activity is accounted for when earned.
- Income from charitable activities is recognised upon delivery of the specific event.

(e) Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure 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.

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.

(f) Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

Website	-	straight line over 4 years
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If there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new estimates.

The Norfolk County Scout Council

Notes to the financial statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

(g) Tangible assets

All fixed assets are initially recorded at cost.

The costs of minor additions or those costing below £1,000 are not capitalised.

The freehold property in Rowington Road, known as the Alec Bussey Centre, was gifted to the Norfolk County Scout Council and is included at deemed cost, based on a professional valuation at 31 March 2004. Improvements made to the freehold property since 31 March 2004 are included at cost.

It is the Charity's practice to maintain the freehold property in a continual state of sound repair, and accordingly the Executive Committee consider that the life of the asset is so long and the residual value, based on prices prevailing at the time the asset was valued, is so high that its depreciation is insignificant. Any permanent diminution in the value of the property is charged to income and expenditure as appropriate. Annual impairment reviews are carried out.

The carrying values of tangible fixed assets are reviewed, by the Trustees, for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

(h) 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:

Fixtures and fittings	-	10% straight line / over three years
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(i) Investments

Investments consist of freehold property which is subject to a thirty year lease to the 1st Norwich Sea Scouts which commenced on 22 August 2011. The freehold property was gifted to The Norfolk County Scout Council and is stated at the value when gifted, which the trustees consider to be a fair market value

Listed investments held as fixed assets are revalued at fair value at the balance sheet date and the gain or loss taken to the Statement of Financial Activities.

(j) Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

The Norfolk County Scout Council

Notes to the financial statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

(k) Financial instruments

A financial asset or a financial liability is recognised only when the entity 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, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

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.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations, gifts and legacies	19,441	20,983	40,424
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations, gifts and legacies	13,867	—	13,867

5. Charitable activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Income from events	272,732	272,732	22,294	22,294
County events	—	—	1,635	1,635
	272,732	272,732	23,929	23,929

6. Other trading activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Other income	1,034	1,034	832	832
Shop income	93,968	93,968	104,099	104,099
Membership subscriptions	75,528	75,528	67,114	67,114
Campsite fees	20,503	20,503	17,622	17,622
Rental income	750	750	—	—
	191,783	191,783	189,667	189,667

The Norfolk County Scout Council

Notes to the financial statements *(continued)*

Year ended 31 March 2024

7. Investment income

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Bank interest receivable	<u>6,226</u>	<u>6,226</u>	<u>3,538</u>	<u>3,538</u>

8. Other income

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Other income	<u>5,595</u>	<u>5,595</u>	<u>8,067</u>	<u>8,067</u>

9. Costs of other trading activities

The trading activity is as follows:

	2024	2023
	£	£
Sales	93,968	104,099
Cost of sales	<u>(71,202)</u>	<u>(80,116)</u>
Gross profit	22,766	23,983
Other income	927	634
Overheads	<u>(16,156)</u>	<u>(15,524)</u>
Net surplus	<u>7,537</u>	<u>9,093</u>

The Norfolk County Scout Council

Notes to the financial statements (continued)

Year ended 31 March 2024

10. Expenditure on charitable activities by activity type

	Activities undertaken directly	County events	Total Funds 2024	Total Funds 2023
	£	£	£	£
Activities	289,999	–	289,999	23,836
Donations	550	–	550	2,500
Salaries and pensions	34,416	–	34,416	27,426
Stationery and postage	8,159	–	8,159	6,846
PR and advertising	498	–	498	915
Telephone	1,832	–	1,832	1,564
Rent, utilities and cleaning	7,754	–	7,754	9,351
Insurances and licences	7,849	–	7,849	7,300
Travelling and subsistence	11,321	–	11,321	8,053
Repairs and renewals	24,491	–	24,491	17,721
Professional fees	720	–	720	–
Bank charges and interest	–	–	–	360
Depreciation	1,126	–	1,126	886
Training	950	–	950	150
Sundries	5,973	–	5,973	3,625
Governance costs	8,304	–	8,304	7,030
	<u>403,942</u>	<u>–</u>	<u>403,942</u>	<u>117,563</u>

Expenditure on charitable activities includes restricted expenditure of £6,046 (2023: £Nil).

Analysis of governance costs

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Accountancy fees	2,180	2,180	1,745	1,745
Independent examination fee	4,265	4,265	3,950	3,950
Costs of Trustees' meetings	1,859	1,859	1,335	1,335
	<u>8,304</u>	<u>8,304</u>	<u>7,030</u>	<u>7,030</u>

11. Net gains on investments

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Gains/(losses) on listed investments	<u>9,517</u>	<u>9,517</u>	<u>1,920</u>	<u>1,920</u>

12. Net income

Net income is stated after charging/(crediting):

	2024 £	2023 £
Depreciation of tangible fixed assets	1,126	886
Operating lease payments - equipment	<u>1,278</u>	<u>1,278</u>

The Norfolk County Scout Council

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	42,657	35,166
Employer contributions to pension plans	<u>2,118</u>	<u>2,247</u>
	<u>44,775</u>	<u>37,413</u>

The average head count of employees during the year was 2 (2023: 2). The average number of full-time equivalent employees during the year is analysed as follows:

	2024	2023
	No.	No.
Number of employees	<u>2</u>	<u>1</u>

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

14. Trustee remuneration and expenses

The Trustees received no remuneration during the year. Travel and out of pocket expenses amounting to £2,427 (2023 - £229) have been reimbursed to four Trustees (2023 - four Trustees).

15. Transfers between funds

The balance of the surplus arising on the county trading shop for 2024, £7,537, together with an amount of £9,800 for rent was transferred from general funds to the Alec Bussey Centre Fund.

A transfer of £20,000 has been made from the Alec Bussey Centre Fund to a new Alec Bussey Centre Maintenance Fund towards upgrading the car park and security.

A transfer of £5,500 has been made from general funds to the Two Mile Bottom fund towards 'making good' the site at the end of the lease.

16. Intangible assets

	Website
	£
Cost	
At 1 Apr 2023 and 31 Mar 2024	<u>4,114</u>
Amortisation	
At 1 Apr 2023 and 31 Mar 2024	<u>4,113</u>
Carrying amount	
At 31 Mar 2024	<u>1</u>
At 31 Mar 2023	<u>1</u>

The Norfolk County Scout Council

Notes to the financial statements *(continued)*

Year ended 31 March 2024

17. Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 Apr 2023 and 31 Mar 2024	165,817	32,067	197,884
Depreciation			
At 1 Apr 2023	–	24,370	24,370
Charge for the year	–	1,126	1,126
At 31 Mar 2024	–	25,496	25,496
Carrying amount			
At 31 Mar 2024	165,817	6,571	172,388
At 31 Mar 2023	165,817	7,697	173,514

The Norfolk County Scout Council owns land at Eaton Vale, however, they have granted a 99 year lease in respect of this land to Eaton Vale Scout & Guide Activity Centre Limited which commenced 1 April 1999. No rental income is received. Ownership of the land is now vested in the Scout Association Trust Corporation, as custodian trustee for Norfolk County Scout Council. In view of the long lease, the land is not recognised in the accounts.

18. Investments

	Listed investments £	Other investments £	Total £
Cost or valuation			
At 1 Apr 2023	101,920	150,000	251,920
Additions	–	–	–
Other movements	9,517	–	9,517
At 31 Mar 2024	111,437	150,000	261,437
Impairment			
At 1 Apr 2023 and 31 Mar 2024	–	–	–
Carrying amount			
At 31 Mar 2024	111,437	150,000	261,437
At 31 Mar 2023	101,920	150,000	251,920

All investments shown above are held at valuation.

Financial assets held at fair value

The fair value of listed securities is determined by reference to the quoted price for these assets in an active market at the balance sheet date.

Other investments comprise freehold property at Old Lakenham, which is let to the 1st Norwich Sea Scouts at a peppercorn rent of £250 per year under a thirty year lease which commenced 22 August 2011.

The Norfolk County Scout Council

Notes to the financial statements *(continued)*

Year ended 31 March 2024

19. Stocks

	2024 £	2023 £
Stock	<u>38,687</u>	<u>38,825</u>

20. Debtors

	2024 £	2023 £
Prepayments and accrued income	19,917	218,994
Other debtors	<u>17,620</u>	<u>22,060</u>
	<u>37,537</u>	<u>241,054</u>

21. Creditors: Amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	339,765	345,703
Social security and other taxes	1,717	1,961
Other creditors	<u>4,424</u>	<u>4,316</u>
	<u>345,906</u>	<u>351,980</u>

22. Deferred income

	2024 £	2023 £
At 1 April 2023	340,008	111,799
Amount released to income	(340,008)	(111,799)
Amount deferred in year	<u>333,615</u>	<u>340,008</u>
At 31 March 2024	<u>333,615</u>	<u>340,008</u>

Deferred income comprises income from subscriptions received in advance and events which are due to take place after the year end.

The Norfolk County Scout Council

Notes to the financial statements (continued)

Year ended 31 March 2024

23. Analysis of charitable funds

Unrestricted funds

	At 1 Apr 2023 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Mar 2024 £
General funds	136,959	470,105	(469,501)	(22,837)	9,517	124,243
Future Scout Development Fund	50,082	272	–	–	–	50,354
Alec Bussey Centre	356,535	23,284	(15,753)	(2,663)	–	361,403
NORJAM	47,141	2,116	–	–	–	49,257
Norfolk County ASU	–	–	–	–	–	–
Trading post	12,000	–	–	–	–	12,000
Two Mile Bottom	4,500	–	–	5,500	–	10,000
Ian Hickson Memorial	4,000	–	–	–	–	4,000
Alec Bussey Centre Maintenance	–	–	–	20,000	–	20,000
	<u>611,217</u>	<u>495,777</u>	<u>(485,254)</u>	<u>–</u>	<u>9,517</u>	<u>631,257</u>
	At 1 Apr 2022 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Mar 2023 £
General funds	129,544	218,810	(202,056)	(11,259)	1,920	136,959
Future Scout Development Fund	50,014	68	–	–	–	50,082
Alec Bussey Centre	329,497	19,292	(11,147)	18,893	–	356,535
NORJAM	46,243	898	–	–	–	47,141
Norfolk County ASU	134	–	–	(134)	–	–
Trading post	12,000	–	–	–	–	12,000
Two Mile Bottom	12,000	–	–	(7,500)	–	4,500
Ian Hickson Memorial	4,000	–	–	–	–	4,000
Alec Bussey Centre Maintenance	–	–	–	–	–	–
	<u>583,432</u>	<u>239,068</u>	<u>(213,203)</u>	<u>–</u>	<u>1,920</u>	<u>611,217</u>

The Norfolk County Scout Council

Notes to the financial statements *(continued)*

Year ended 31 March 2024

23. Analysis of charitable funds *(continued)*

The Future Scout Development Fund is to be used to ensure that resources are available to recommence Scouting Activities at the Alec Bussey Centre in the future and support Scouting development in the County.

The Alec Bussey Centre Fund was formed to promote the development of Scouting in Norfolk and to refurbish the centre in Rowington Road, Norwich, to act as a resource centre. Funds have been raised internally and from a number of trusts, corporate and private donations to support the refurbishment and ongoing development project.

The NORJAM fund relates to funds raised via NORJAM events, which have previously taken place every four years. Administration and organisational expenses were reflected in the accounting period in which they were incurred and were covered by the income from the events.

The Norfolk County Scout Active Support Unit existed to support the work of all sections and adult training across the County. The Unit provided teams of staff for county events and offers the opportunity for adults to continue their association with Scouting. These activities have now been transferred to the control of Norfolk Scouts, with the fund balance being transferred to the general fund.

The Trading Post fund has been designated towards future unforeseen costs in connection with the Trading Post.

The Two Mile Bottom fund has been designated as a reserve towards the development of the Two Mile Bottom county campsite and to 'make good' the site at the end of the lease.

The Ian Hickson Memorial fund was formerly part of the Norfolk Scout Canoe Team Active Support Unit and is held towards additional storage needs.

The Alec Bussey Centre Maintenance fund was created by Trustees towards the upgrade of the car park and security at the centre.

Restricted funds

	At 1 Apr 2023 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Mar 2024 £
Red House Trust	300	—	—	—	—	300
The Scout Association	—	20,983	(6,046)	—	—	14,937
	<u>300</u>	<u>20,983</u>	<u>(6,046)</u>	<u>—</u>	<u>—</u>	<u>15,237</u>

	At 1 Apr 2022 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Mar 2023 £
Red House Trust	300	—	—	—	—	300
The Scout Association	—	—	—	—	—	—
	<u>300</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>300</u>

Funding has been received from Red House Youth Trust towards Paddleboard equipment at the Two Mile Bottom campsite.

The Scout Association has provided funding towards the employment of a Local Growth Officer.

The Norfolk County Scout Council

Notes to the financial statements *(continued)*

Year ended 31 March 2024

24. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Intangible assets	1	—	1
Tangible fixed assets	172,388	—	172,388
Investments	261,437	—	261,437
Current assets	543,337	15,237	558,574
Creditors less than 1 year	(345,906)	—	(345,906)
Net assets	631,257	15,237	646,494

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Intangible assets	1	—	1
Tangible fixed assets	173,514	—	173,514
Investments	251,920	—	251,920
Current assets	537,762	300	538,062
Creditors less than 1 year	(351,980)	—	(351,980)
Net assets	611,217	300	611,517

25. Financial instruments

The carrying amount for each category of financial instrument is as follows:

	2024 £	2023 £
Financial assets measured at fair value through income and expenditure		
Investments	261,437	250,000

26. Analysis of changes in net debt

	At 1 Apr 2023 £	Cash flows £	At 31 Mar 2024 £
Cash at bank and in hand	258,183	224,167	482,350

27. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2024 £	2023 £
Not later than 1 year	1,278	1,278
Later than 1 year and not later than 5 years	2,556	3,835
	3,834	5,113

28. Related parties

Eaton Vale Scout & Guide Activity Centre Limited is a related party of The Norfolk County Scout Council due to common trustees - David Human, Wendy Human (to 26 March 2024) and Adrian Lupson were trustees of both entities. During the year the Charity paid £408 (2023: £917) for room hire provided by Eaton Vale Scout & Guide Activity Centre Limited.

Accounts

CHARITY REGISTRATION NUMBER: 304155

The Norfolk County Scout Council
Unaudited financial statements
31 March 2023

The Norfolk County Scout Council

Financial statements

Year ended 31 March 2023

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The Norfolk County 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.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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 published in October 2019.

Reference and administrative details

Registered charity name	The Norfolk County Scout Council
Charity registration number	304155
Principal office	Eaton Vale Church Lane Eaton Norwich NR4 6NN

The trustees

The trustees who served during the year and at the date of approval were as follows:

Richard Butler (not reappointed 12 September 2022)
Ian Callaghan (resigned 28 February 2023)
Glenn Chusonis (appointed 11 October 2022)
Nicola Cubitt
Marylyn Evans
Emily Fenton (resigned 12 September 2022)
Sandra Gostling
Michael Harrowven (appointed 18 May 2023)
John Howling (not reappointed 12 September 2022)
David Human
Wendy Human
Adrian Lupson
Rebecca Millard (appointed 12 September 2022)
Luke Morgan (appointed 23 April 2022)
Tim Newby (appointed 12 September 2022, resigned 17 March 2023)
Andrew Nicol (appointed 12 September 2022, resigned 7 March 2023)
Tim Rowe (appointed 6 March 2023)
Lily-Mai Spinks (appointed 20 October 2022)
Paul Weeks
Philip Wright

The Norfolk County Scout Council

Trustees' annual report *(continued)*

Year ended 31 March 2023

County Chair	Ian Callaghan (from 1 April 2022 to 28 February 2023)
Interim County Chair	Tim Rowe (from 6 March 2023)
County Secretary	Karen Martin
County Treasurer	Paul Weeks
County Commissioner	David Human
Independent examiner	M Proctor FCA DChA Lovewell Blake LLP Chartered accountants Bankside 300 Peachman Way Broadland Business Park Norwich NR7 0LB
Bankers	Virgin Money Moseley's Farm Bury St Edmunds IP28 6JY Barclays Bank PLC Barclays Banking Leicester LE87 2BB

The Norfolk County Scout Council

Trustees' annual report *(continued)*

Year ended 31 March 2023

Objectives and activities

The constitution of the Norfolk County Scout Council and its Governing Body Instrument are embodied in the Policy Organisation and Rules of the Scout Association which outlines the authority and powers of the Trustees. No restrictions are placed on the Trustees and their operation of the Charity and its investment powers.

The charity exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society within the County of Norfolk through Scouting and to support the work of the County Commissioner, Assistant Commissioners and staff, in the provision of Scouting to the widest possible number of young people.

The Scout Association exists by authority of a Royal Charter, granted by King George V in 1912 and supplemented by further Charters granted by King George VI and Queen Elizabeth II. These Charters give authority to the Bye Laws of the Association, which are approved by Her Majesty's Privy Council. The Bye Laws, in turn, authorise the making of rules for the regulation of the Association's affairs and thereby give authority for the Policy, Organisation and Rules of the Scout Association. The purpose of the Norfolk County Scout Council within The Scout Association is to provide leadership, advice and support for Scout Districts and, through them, for Scout Groups in the County of Norfolk.

Public benefit

The Trustees of Norfolk County Scout Council accept the need to have regard to the Charity Commission's guidance on public benefit. They recognise that it is their responsibility to ensure that the benefits offered are realised in Norfolk by promoting all aspects of scouting within the county both within the membership and in the wider community.

The aim of scouting is to help young people develop mentally, physically and spiritually so that they can make a positive contribution which will be of benefit to their community and the wider world in helping them to become responsible citizens. Membership for both the young people and leaders is voluntary and the organisation believes in being fair, open and inclusive.

Achievements and performance

Norfolk Scouts continues to provide safe and progressive experiences for young people in accordance with the Scout Association programme. Norfolk enjoys a strong and experienced board of trustees drawn from within the organization and more recently from the wider community. Whilst we have seen youth membership grow by 7% our adult leadership teams has also grown by 7%. In many areas we have nearly 100 people waiting to join. We are addressing this with a rural scouting working group and seeking funding to employ a professional outreach worker. In conclusion we are moving forward with confidence. We are prepared for the future as we embrace the Scout Association transformation process which will see us working smarter and keeping people safer.

Alec Bussey Centre

The Alec Bussey Centre is located in Rowington Road in Norwich and it was gifted to the Norfolk County Scout Council by the Trustees of the 2nd Norwich Scout Group. Ownership is now vested in the Scout Association Trust Corporation, as custodian trustee for Norfolk County Scout Council. Following a programme of extensive refurbishment, the premises now provide a valuable resource for Norfolk Scouts, both as an activity and training centre and also as the administration base for the Norfolk County Scout Council's development project. The project supports the development of Scouting at group level throughout the County and funds have been raised from internal sources, trusts, corporate and private donations to meet the project's costs.

The property was valued by Bidwells on market value and existing use basis as at 31 March 2004 at a value of £125,000. Improvements made to the freehold property since 31 March 2004 are included at cost.

The Norfolk County Scout Council

Trustees' annual report *(continued)*

Year ended 31 March 2023

Financial review

The unrestricted funds (including designated funds) showed net income (before investment gains) of £25,865 (2022: Net expenditure of £10,460).

Reserves policy

The policy of Norfolk County Scout Council is to maintain sufficient funds to cover twelve months normal operating costs, which amount to approximately £213,000, to enable it to carry out its objectives and to meet periodic capital expenditure and unforeseen contingencies.

At 31 March 2023 the total reserves amounted to £611,517, of which designated funds were £474,258 and restricted funds were £300. Free reserves amounted to £185,782.

Investment policy

The Trustees have a policy of investing surplus funds at minimum risk, mainly in Money Market linked deposit accounts with major financial institutions.

Principal funding sources

The majority of the Charity's income is from its charitable activities. A significant amount of income comes from subscriptions, and direct charitable trading.

Plans for future periods

Norfolk Scouts continues to be run by dedicated and hardworking volunteers from all walks of life, regardless of whether they act in a County, District or Group capacity and although not without its challenges, it is also not without its rewards. This work is underpinned by strong financial management and governance which has a clear focus to ensure that no young person in Norfolk is prevented from enjoying all that scouting has to offer based on cost alone. As we look ahead for 2024 and beyond, we will be seeking to make volunteering for Norfolk Scouts a more attractive and more accessible proposition, all we ask is that you promise to do your best, we won't ask any more than that.

Structure, governance and management

Governing document

The organisation is an unincorporated trust, constituted under a trust deed dated 25 March 1960 and registered as a charity on 11 February 1964. The constitution of the charity was updated and agreed on 5 September 2017. The Council is run in accordance with the Policy, Organisation and Rules (POR) of The Scout Association.

Appointment of trustees

The members of the Executive Committee, who are also Trustees, are elected each year at the Annual General Meeting of the Norfolk County Scout Council. The County Commissioner is appointed by the Scout Association, with the Chair being nominated by the County Commissioner.

Induction and training of trustees

The induction and training of new Trustees is supported by the 'Getting Started' modules of the Scout Association adult training scheme.

The Norfolk County Scout Council

Trustees' annual report *(continued)*

Year ended 31 March 2023

Structure, governance and management *(continued)*

Risk management

The Trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate the exposure to these risks.

Organisational structure

The Executive Committee meets to receive reports from its officers and sub-committee chairs and to ensure the professional operation of Norfolk Scouts at a County level. The Executive Committee, working through its sub-committees, ensures the operation of County Scout affairs.

The current members of the Executive Committee who served during the year and up to the date of this report are set out on page 1.

Related parties

Girl Guiding Norfolk and Eaton Vale Scout & Guide Activity Centre Limited (EVAC Limited) are connected charities.

EVAC Limited was formed in April 1999 as a joint enterprise with the Norfolk Guides and took on the responsibilities of the Eaton Vale campsite. EVAC Limited has replaced the old building and developed the site and its services. The Executive Committee can appoint up to four Trustees to represent its interests on the Board of Directors.

True and fair override

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following 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 (FRS 102) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Independent examiner

Mark Proctor FCA DChA is willing to stand as independent examiner in future years.

The trustees' annual report was approved on 27 July 2023 and signed on behalf of the board of trustees by:

Tim Rowe
Interim Chair

The Norfolk County Scout Council

Independent examiner's report to the trustees of The Norfolk County Scout Council

Year ended 31 March 2023

I report to the charity trustees on my examination of the financial statements of the charity for the year ended 31 March 2023 which comprise the statement of financial activities, balance sheet and the related notes.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 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 charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. 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.

The Norfolk County Scout Council

Independent examiner's report to the trustees of The Norfolk County Scout Council *(continued)*

Year ended 31 March 2023

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.

Your attention is drawn to the fact that the Charity has prepared the accounts (financial statements) in accordance with 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 (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

M Proctor FCA DChA
Independent Examiner

Lovewell Blake LLP
Chartered accountants
Bankside 300
Peachman Way
Broadland Business Park
Norwich
NR7 0LB

29 August 2023

The Norfolk County Scout Council

Statement of financial activities

Year ended 31 March 2023

		Unrestricted funds £	2023 Restricted funds £	Total funds £	2022 Total funds £
	Note				
Income and endowments					
Donations and legacies	4	13,867	–	13,867	20,185
Charitable activities	5	23,929	–	23,929	4,098
Other trading activities	6	189,667	–	189,667	163,111
Investment income	7	3,538	–	3,538	103
Other income	8	8,067	–	8,067	1,902
Total income		<u>239,068</u>	<u>–</u>	<u>239,068</u>	<u>189,399</u>
Expenditure					
Expenditure on raising funds:					
Costs of other trading activities	9	(95,640)	–	(95,640)	(98,482)
Expenditure on charitable activities	10	(117,563)	–	(117,563)	(101,077)
Total expenditure		<u>(213,203)</u>	<u>–</u>	<u>(213,203)</u>	<u>(199,559)</u>
Net income/(expenditure) and net movements in funds before gains and losses on investments		25,865	–	25,865	(10,160)
Net gains on investments	11	1,920	–	1,920	–
Net income/(expenditure) and net movement in funds		<u>27,785</u>	<u>–</u>	<u>27,785</u>	<u>(10,160)</u>
Reconciliation of funds					
Total funds brought forward		583,432	300	583,732	593,892
Total funds carried forward		<u>611,217</u>	<u>300</u>	<u>611,517</u>	<u>583,732</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 10 to 21 form part of these financial statements.

The Norfolk County Scout Council

Balance sheet

31 March 2023

		2023		2022	
	Note	£	£	£	£
Fixed assets					
Intangible assets	16		1		1
Tangible fixed assets	17		173,514		166,900
Investments	18		251,920		150,000
			<u>425,435</u>		<u>316,901</u>
Current assets					
Stock	19	38,825		38,087	
Debtors	20	241,054		34,228	
Cash at bank and in hand		258,183		314,767	
		<u>538,062</u>		<u>387,082</u>	
Creditors: Amounts falling due within one year	21	<u>351,980</u>		<u>120,251</u>	
Net current assets			<u>186,082</u>		<u>266,831</u>
Total assets less current liabilities			<u>611,517</u>		<u>583,732</u>
Net assets			<u>611,517</u>		<u>583,732</u>
Funds of the charity					
Restricted funds			300		300
Unrestricted funds			611,217		583,432
Total charity funds	24		<u>611,517</u>		<u>583,732</u>

These financial statements were approved by the board of trustees and authorised for issue on 27 July 2023, and are signed on behalf of the board by:

Tim Rowe
Interim Chair

Paul Weeks
County Treasurer

The notes on pages 10 to 21 form part of these financial statements.

The Norfolk County Scout Council

Notes to the financial statements

Year ended 31 March 2023

1. General information

The charity is a registered charity in England and Wales and is unincorporated. The address of the principal office is Eaton Vale, Church Lane, Eaton, Norwich, NR4 6NN.

2. Statement of compliance

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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 issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

3. Accounting policies

(a) Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain items at fair value.

The financial statements are prepared in sterling, which is the functional currency of the entity, and rounded to the nearest £.

(b) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to continue as a going concern.

(c) 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.

(d) Income

All income is included in the Statement of Financial Activities when the charity is entitled to the income, any performance related conditions attached have been met or are fully within the control of the charity, the income is considered probable and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

The Norfolk County Scout Council

Notes to the financial statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Income *(continued)*

- 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.
- Investment income is included when receivable.
- Income from charitable trading activity is accounted for when earned.
- Income from charitable activities is recognised upon delivery of the specific event.

(e) Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure 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.

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.

(f) Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

Website	-	straight line over 4 years
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If there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new estimates.

The Norfolk County Scout Council

Notes to the financial statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

(g) Tangible assets

All fixed assets are initially recorded at cost.

The costs of minor additions or those costing below £1,000 are not capitalised.

The freehold property in Rowington Road, known as the Alec Bussey Centre, was gifted to the Norfolk County Scout Council and is included at deemed cost, based on a professional valuation at 31 March 2004. Improvements made to the freehold property since 31 March 2004 are included at cost.

It is the Charity's practice to maintain the freehold property in a continual state of sound repair, and accordingly the Executive Committee consider that the life of the asset is so long and the residual value, based on prices prevailing at the time the asset was valued, is so high that its depreciation is insignificant. Any permanent diminution in the value of the property is charged to income and expenditure as appropriate. Annual impairment reviews are carried out.

The carrying values of tangible fixed assets are reviewed, by the Trustees, for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

(h) 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:

Fixtures and fittings	-	10% straight line / over three years
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(i) Investments

Investments consist of freehold property which is subject to a thirty year lease to the 1st Norwich Sea Scouts which commenced on 22 August 2011. The freehold property was gifted to The Norfolk County Scout Council and is stated at the value when gifted, which the trustees consider to be a fair market value

Listed investments held as fixed assets are revalued at fair value at the balance sheet date and the gain or loss taken to the Statement of Financial Activities.

(j) Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

(k) 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.

The Norfolk County Scout Council

Notes to the financial statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

(I) Financial instruments

A financial asset or a financial liability is recognised only when the entity 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, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

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.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations, gifts and legacies	13,867	—	13,867
Grants			
Coronavirus support	—	—	—
	<u>13,867</u>	<u>—</u>	<u>13,867</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations, gifts and legacies	14,518	3,000	17,518
Grants			
Coronavirus support	2,667	—	2,667
	<u>17,185</u>	<u>3,000</u>	<u>20,185</u>

5. Charitable activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Income from events	22,294	22,294	3,653	3,653
County events	1,635	1,635	445	445
	<u>23,929</u>	<u>23,929</u>	<u>4,098</u>	<u>4,098</u>

The Norfolk County Scout Council

Notes to the financial statements *(continued)*

Year ended 31 March 2023

6. Other trading activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Other income	832	832	234	234
Shop income	104,099	104,099	111,567	111,567
Membership subscriptions	67,114	67,114	45,163	45,163
Campsite fees	17,622	17,622	6,147	6,147
	<u>189,667</u>	<u>189,667</u>	<u>163,111</u>	<u>163,111</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	3,538	3,538	103	103

8. Other income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Other income	8,067	8,067	1,902	1,902

9. Costs of other trading activities

The trading activity is as follows:

	2023 £	2022 £
Sales	104,099	111,567
Cost of sales	(80,116)	(80,470)
Gross profit	23,983	31,097
Other income	634	16
Overheads	(15,524)	(18,012)
Net surplus	<u>9,093</u>	<u>13,101</u>

The Norfolk County Scout Council

Notes to the financial statements (continued)

Year ended 31 March 2023

10. Expenditure on charitable activities by activity type

	Activities undertaken directly	County events	Total Funds 2023	Total Funds 2022
	£	£	£	£
Activities	21,388	2,448	23,836	9,272
Donations	2,500	—	2,500	900
Salaries and pensions	27,426	—	27,426	22,676
Stationery and postage	6,846	—	6,846	7,826
PR and advertising	915	—	915	1,491
Telephone	1,564	—	1,564	1,362
Rent, utilities and cleaning	9,351	—	9,351	4,830
Insurances and licences	7,300	—	7,300	6,292
Travelling and subsistence	8,053	—	8,053	1,773
Repairs and renewals	17,721	—	17,721	28,478
Professional fees	—	—	—	3,314
Bank charges and interest	360	—	360	232
Depreciation	886	—	886	802
Training	150	—	150	—
Sundries	3,625	—	3,625	6,221
Other meeting costs	—	—	—	277
Governance costs	7,030	—	7,030	5,331
	<u>115,115</u>	<u>2,448</u>	<u>117,563</u>	<u>101,077</u>

Expenditure on charitable activities includes restricted expenditure of £Nil (2022: £2,700).

Analysis of governance costs

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Accountancy fees	1,745	1,745	1,615	1,615
Independent examination fee	3,950	3,950	3,660	3,660
Costs of Trustees' meetings	1,335	1,335	56	56
	<u>7,030</u>	<u>7,030</u>	<u>5,331</u>	<u>5,331</u>

11. Net gains on investments

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Gains/(losses) on listed investments	<u>1,920</u>	<u>1,920</u>	<u>—</u>	<u>—</u>

12. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	886	802
Operating lease payments - equipment	<u>1,278</u>	<u>—</u>

The Norfolk County Scout Council

Notes to the financial statements *(continued)*

Year ended 31 March 2023

13. Staff costs

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

	2023	2022
	£	£
Wages and salaries	35,166	34,126
Social security costs	—	(1,904)
Employer contributions to pension plans	<u>2,247</u>	<u>1,783</u>
	<u>37,413</u>	<u>34,005</u>

The average head count of employees during the year was 2 (2022: 2). The average number of full-time equivalent employees during the year is analysed as follows:

	2023	2022
	No.	No.
Number of employees	<u>1</u>	<u>2</u>

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

14. Trustee remuneration and expenses

The Trustees received no remuneration during the year. Travel and out of pocket expenses amounting to £229 (2022 - £935) have been reimbursed to 4 Trustees (2022 - 3 Trustees).

15. Transfers between funds

The balance of the surplus arising on the county trading shop for 2023, £9,093, together with an amount of £9,800 for rent was transferred from general funds to the Alec Bussey Centre Fund.

In addition a transfer of £134 has been made to general funds from the Norfolk County Team Active Support Unit designated fund.

A transfer of £7,500 has also been made between the Two Mile Bottom and general funds in relation to the purchase of a tractor mower for use on the site.

16. Intangible assets

	Website
	£
Cost	
At 1 Apr 2022 and 31 Mar 2023	<u>4,114</u>
Amortisation	
At 1 Apr 2022 and 31 Mar 2023	<u>4,113</u>
Carrying amount	
At 31 Mar 2023	<u>1</u>
At 31 Mar 2022	<u>1</u>

The Norfolk County Scout Council

Notes to the financial statements *(continued)*

Year ended 31 March 2023

17. Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 Apr 2022	165,817	24,567	190,384
Additions	—	7,500	7,500
At 31 Mar 2023	<u>165,817</u>	<u>32,067</u>	<u>197,884</u>
Depreciation			
At 1 Apr 2022	—	23,484	23,484
Charge for the year	—	886	886
At 31 Mar 2023	<u>—</u>	<u>24,370</u>	<u>24,370</u>
Carrying amount			
At 31 Mar 2023	<u>165,817</u>	<u>7,697</u>	<u>173,514</u>
At 31 Mar 2022	<u>165,817</u>	<u>1,083</u>	<u>166,900</u>

The Norfolk County Scout Council owns land at Eaton Vale, however, they have granted a 99 year lease in respect of this land to Eaton Vale Scout & Guide Activity Centre Limited which commenced 1 April 1999. No rental income is received. Ownership of the land is now vested in the Scout Association Trust Corporation, as custodian trustee for Norfolk County Scout Council. In view of the long lease, the land is not recognised in the accounts.

18. Investments

	Listed investments £	Other investments £	Total £
Cost or valuation			
At 1 Apr 2022	—	150,000	150,000
Additions	100,000	—	100,000
Fair value movements	1,920	—	1,920
At 31 Mar 2023	<u>101,920</u>	<u>150,000</u>	<u>251,920</u>
Impairment			
At 1 Apr 2022 and 31 Mar 2023		<u>—</u>	<u>—</u>
Carrying amount			
At 31 Mar 2023	<u>101,920</u>	<u>150,000</u>	<u>251,920</u>
At 31 Mar 2022	<u>—</u>	<u>150,000</u>	<u>150,000</u>

All investments shown above are held at valuation.

Financial assets held at fair value

The fair value of listed securities is determined by reference to the quoted price for these assets in an active market at the balance sheet date.

Other investments comprise freehold property at Old Lakenham, which is let to the 1st Norwich Sea Scouts at a peppercorn rent of £250 per year under a thirty year lease which commenced 22 August 2011.

The Norfolk County Scout Council

Notes to the financial statements *(continued)*

Year ended 31 March 2023

19. Stocks

	2023 £	2022 £
Stock	<u>38,825</u>	<u>38,087</u>

20. Debtors

	2023 £	2022 £
Prepayments and accrued income	218,994	13,724
Other debtors	<u>22,060</u>	<u>20,504</u>
	<u>241,054</u>	<u>34,228</u>

21. Creditors: Amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	345,703	118,074
Social security and other taxes	1,961	1,306
Other creditors	<u>4,316</u>	<u>871</u>
	<u>351,980</u>	<u>120,251</u>

22. Deferred income

	2023 £	2022 £
At 1 April 2022	111,799	201,004
Amount released to income	(111,799)	(201,004)
Amount deferred in year	<u>340,008</u>	<u>111,799</u>
At 31 March 2023	<u>340,008</u>	<u>111,799</u>

Deferred income comprises income from subscriptions received in advance and events which are due to take place after the year end.

23. 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>2,667</u>

The Norfolk County Scout Council

Notes to the financial statements (continued)

Year ended 31 March 2023

24. Analysis of charitable funds

Unrestricted funds

	At 1 Apr 2022 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Mar 2023 £
General funds	129,544	218,810	(202,056)	(11,259)	1,920	136,959
Future Scout Development Fund	50,014	68	–	–	–	50,082
Alec Bussey Centre	329,497	19,292	(11,147)	18,893	–	356,535
Norfolk Scout Canoe Team	–	–	–	–	–	–
Active Support Unit	–	–	–	–	–	–
NORJAM	46,243	898	–	–	–	47,141
Norfolk County ASU	134	–	–	(134)	–	–
Norfolk County Shooting ASU	–	–	–	–	–	–
Trading post	12,000	–	–	–	–	12,000
Two Mile Bottom	12,000	–	–	(7,500)	–	4,500
Ian Hickson Memorial	4,000	–	–	–	–	4,000
	<u>583,432</u>	<u>239,068</u>	<u>(213,203)</u>	<u>–</u>	<u>1,920</u>	<u>611,217</u>

	At 1 Apr 2021 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Mar 2022 £
General funds	159,069	172,491	(181,157)	(20,859)	–	129,544
Future Scout Development Fund	50,012	2	–	–	–	50,014
Alec Bussey Centre	307,839	13,437	(14,680)	22,901	–	329,497
Norfolk Scout Canoe Team	–	–	–	–	–	–
Active Support Unit	6,139	–	(359)	(5,780)	–	–
NORJAM	46,219	24	–	–	–	46,243
Norfolk County ASU	134	–	–	–	–	134
Norfolk County Shooting ASU	480	445	(663)	(262)	–	–
Trading post	12,000	–	–	–	–	12,000
Two Mile Bottom	12,000	–	–	–	–	12,000
Ian Hickson Memorial	–	–	–	4,000	–	4,000
	<u>593,892</u>	<u>186,399</u>	<u>(196,859)</u>	<u>–</u>	<u>–</u>	<u>583,432</u>

The Norfolk County Scout Council

Notes to the financial statements *(continued)*

Year ended 31 March 2023

24. Analysis of charitable funds *(continued)*

The Future Scout Development Fund is to be used to ensure that resources are available to recommence Scouting Activities at the Alec Bussey Centre in the future and support Scouting development in the County.

The Alec Bussey Centre Fund was formed to promote the development of Scouting in Norfolk and to refurbish the centre in Rowington Road, Norwich, to act as a resource centre. Funds have been raised internally and from a number of trusts, corporate and private donations to support the refurbishment and ongoing development project.

The Norfolk Scout Canoe Team Active Support Unit existed to provide training and support for adventurous water activities across the County and to afford the opportunity for young people and adults to try this exciting skill. The remaining funds were transferred back to the general fund at the previous year end following the activities undertaken being transferred to the control of Norfolk Scouts.

The NORJAM fund relates to funds raised via NORJAM events, which have previously taken place every four years. Administration and organisational expenses were reflected in the accounting period in which they were incurred and were covered by the income from the events.

The Norfolk County Scout Active Support Unit existed to support the work of all sections and adult training across the County. The Unit provided teams of staff for county events and offers the opportunity for adults to continue their association with Scouting. These activities have now been transferred to the control of Norfolk Scouts, with the fund balance being transferred to the general fund.

The Norfolk Scout Shooting Active Support Unit existed to provide training and support for shooting activities. The remaining funds were transferred back to the general fund at the previous year end following the activities undertaken being transferred to the control of Norfolk Scouts.

The Trading Post fund has been designated towards future unforeseen costs in connection with the Trading Post.

The Two Mile Bottom fund has been designated as a reserve towards the development of the Two Mile Bottom county campsite.

The Ian Hickson Memorial fund was formerly part of the Norfolk Scout Canoe Team Active Support Unit and is held towards additional storage needs.

Restricted funds

	At 1 Apr 2022 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Mar 2023 £
Red House Trust	300	—	—	—	—	300

	At 1 Apr 2021 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Mar 2022 £
Red House Trust	—	3,000	(2,700)	—	—	300

Funding has been received from Red House Youth Trust towards Paddleboard equipment at the Two Mile Bottom campsite.

The Norfolk County Scout Council

Notes to the financial statements *(continued)*

Year ended 31 March 2023

25. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Intangible assets	1	—	1
Tangible fixed assets	173,514	—	173,514
Investments	251,920	—	251,920
Current assets	537,762	300	538,062
Creditors less than 1 year	(351,980)	—	(351,980)
Net assets	611,217	300	611,517

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Intangible assets	1	—	1
Tangible fixed assets	166,900	—	166,900
Investments	150,000	—	150,000
Current assets	386,782	300	387,082
Creditors less than 1 year	(120,251)	—	(120,251)
Net assets	583,432	300	583,732

26. Financial instruments

The carrying amount for each category of financial instrument is as follows:

	2023 £	2022 £
Financial assets measured at fair value through income and expenditure		
Investments	250,000	150,000

27. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2023 £	2022 £
Not later than 1 year	1,278	1,278
Later than 1 year and not later than 5 years	3,835	5,113
	5,113	6,391

28. Related parties

Eaton Vale Scout & Guide Activity Centre Limited is a related party of The Norfolk County Scout Council due to common trustees - David Human, Wendy Human and Adrian Lupson were trustees of both entities. During the year the Charity paid £917 (2022: £479) for room hire provided by Eaton Vale Scout & Guide Activity Centre Limited.

Accounts

CHARITY REGISTRATION NUMBER: 304155

The Norfolk County Scout Council
Unaudited financial statements
31 March 2022

The Norfolk County Scout Council

Financial statements

Year ended 31 March 2022

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The Norfolk County Scout Council

Trustees' annual report

Year ended 31 March 2022

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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 published in October 2019.

Reference and administrative details

Registered charity name	The Norfolk County Scout Council
Charity registration number	304155
Principal office	Eaton Vale Church Lane Eaton Norwich NR4 6NN

The trustees

The trustees who served during the year and at the date of approval were as follows:

Matthew Burrell (resigned 9 September 2021)
Richard Butler
Ian Callaghan (appointed 30 September 2021)
Nicola Cubitt
Marylyn Evans
Emily Fenton
Louis Franklin (resigned 3 November 2021)
Dan Gentle (resigned 30 September 2021)
Sandra Gostling (appointed 30 September 2021)
Ray Hollands (resigned 30 September 2021)
John Howling
David Human (appointed 23 January 2022)
Wendy Human (appointed 30 September 2021)
Adrian Lupson (appointed 30 September 2021)
Luke Morgan (appointed 23 April 2022)
Michael Phelps (resigned 15 July 2021)
Reuben Ritchie (resigned 30 September 2021)
John Sweeney (resigned 30 September 2021)
Paul Weeks
Philip Wright

The Norfolk County Scout Council

Trustees' annual report *(continued)*

Year ended 31 March 2022

County Chair	Michael Phelps (to 15 July 2021) Dan Gentle (Acting Chair from 15 July 2021 to 30 September 2021) Wendy Human (from 30 September 2021 to 31 March 2022) Ian Callaghan (from 1 April 2022)
County Secretary	Karen Martin
County Treasurer	Paul Weeks
County Commissioner	Matthew Burrell (to 9 September 2021) David Human (from 1 February 2022)
Independent examiner	M Proctor FCA DChA Lovewell Blake LLP Chartered accountants Bankside 300 Peachman Way Broadland Business Park Norwich NR7 0LB
Bankers	Clydesdale Bank Clydesdale House Meridian Way Norwich NR7 0TA Barclays Bank Plc 298A Aylsham Road Norwich Norfolk NR2 2RJ

The Norfolk County Scout Council

Trustees' annual report *(continued)*

Year ended 31 March 2022

Objectives and activities

The constitution of the Norfolk County Scout Council and its Governing Body Instrument are embodied in the Policy Organisation and Rules of the Scout Association which outlines the authority and powers of the Trustees. No restrictions are placed on the Trustees and their operation of the Charity and its investment powers.

The charity exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society within the County of Norfolk through Scouting and to support the work of the County Commissioner, Assistant Commissioners and staff, in the provision of Scouting to the widest possible number of young people.

The Scout Association exists by authority of a Royal Charter, granted by King George V in 1912 and supplemented by further Charters granted by King George VI and Queen Elizabeth II. These Charters give authority to the Bye Laws of the Association, which are approved by Her Majesty's Privy Council. The Bye Laws, in turn, authorise the making of rules for the regulation of the Association's affairs and thereby give authority for the Policy, Organisation and Rules of the Scout Association. The purpose of the Norfolk County Scout Council within The Scout Association is to provide leadership, advice and support for Scout Districts and, through them, for Scout Groups in the County of Norfolk.

Public benefit

The Trustees of Norfolk County Scout Council accept the need to have regard to the Charity Commission's guidance on public benefit. They recognise that it is their responsibility to ensure that the benefits offered are realised in Norfolk by promoting all aspects of scouting within the county both within the membership and in the wider community.

The aim of scouting is to help young people develop mentally, physically and spiritually so that they can make a positive contribution which will be of benefit to their community and the wider world in helping them to become responsible citizens. Membership for both the young people and leaders is voluntary and the organisation believes in being fair, open and inclusive.

Achievements and performance

Norfolk Scouting has emerged from the pandemic in a good place with regard to youth membership with an overall increase of 23%, which is reflective across the UK. Adult membership has dropped slightly by 0.3%. The adult membership drop is most acute in rural areas. The organisation will enter 2023 against a backdrop of a major transformation of the way Norfolk Scouting is organised and the way in which adult leaders are recruited and trained, and in 2024 there will be major programme changes for the 14 to 25 age group.

Alec Bussey Centre

The Alec Bussey Centre is located in Rowington Road in Norwich and it was gifted to the Norfolk County Scout Council by the Trustees of the 2nd Norwich Scout Group. Ownership is now vested in the Scout Association Trust Corporation, as custodian trustee for Norfolk County Scout Council. Following a programme of extensive refurbishment, the premises now provide a valuable resource for Norfolk Scouts, both as an activity and training centre and also as the administration base for the Norfolk County Scout Council's development project. The project supports the development of Scouting at group level throughout the County and funds have been raised from internal sources, trusts, corporate and private donations to meet the project's costs.

The property was valued by Bidwells on market value and existing use basis as at 31 March 2004 at a value of £125,000. Improvements made to the freehold property since 31 March 2004 are included at cost.

The Norfolk County Scout Council

Trustees' annual report *(continued)*

Year ended 31 March 2022

Financial review

The unrestricted funds (including designated funds) showed net expenditure of £10,460 (2021: Net income of £25,610).

Reserves policy

The policy of Norfolk County Scout Council is to maintain sufficient funds to cover twelve months normal operating costs, which amount to approximately £225,000, to enable it to carry out its objectives and to meet periodic capital expenditure and unforeseen contingencies.

At 31 March 2022 the total reserves amounted to £583,732, of which designated funds were £453,888 and restricted funds were £300. Free reserves amounted to £266,531.

Investment policy

The Trustees have a policy of investing surplus funds at minimum risk, mainly in Money Market linked deposit accounts with major financial institutions.

Principal funding sources

The majority of the Charity's income is from its charitable activities. A significant amount of income comes from subscriptions, and direct charitable trading.

Plans for future periods

Going forward the Board of Trustees are confident that the organisation will benefit from exceptional support and sound governance and is in a good position to react to change both operational and financially.

Structure, governance and management

Governing document

The organisation is an unincorporated trust, constituted under a trust deed dated 25 March 1960 and registered as a charity on 11 February 1964. The constitution of the charity was updated and agreed on 5 September 2017. The Council is run in accordance with the Policy, Organisation and Rules (POR) of The Scout Association.

Appointment of trustees

The members of the Executive Committee, who are also Trustees, are elected each year at the Annual General Meeting of the Norfolk County Scout Council. The County Commissioner is appointed by the Scout Association, with the Chair being nominated by the County Commissioner.

Induction and training of trustees

The induction and training of new Trustees is supported by the 'Getting Started' modules of the Scout Association adult training scheme.

Risk management

The Trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate the exposure to these risks.

The Norfolk County Scout Council

Trustees' annual report *(continued)*

Year ended 31 March 2022

Structure, governance and management *(continued)*

Organisational structure

The Executive Committee meets to receive reports from its officers and sub-committee chairs and to ensure the professional operation of Norfolk Scouts at a County level. The Executive Committee, working through its sub-committees, ensures the operation of County Scout affairs.

The current members of the Executive Committee who served during the year and up to the date of this report are set out on page 1.

Related parties

Girl Guiding Norfolk and Eaton Vale Scout & Guide Activity Centre Limited (EVAC Limited) are connected charities.

EVAC Limited was formed in April 1999 as a joint enterprise with the Norfolk Guides and took on the responsibilities of the Eaton Vale campsite. EVAC Limited has replaced the old building and developed the site and its services. The Executive Committee can appoint up to four Trustees to represent its interests on the Board of Directors.

True and fair override

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following 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 (FRS 102) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Independent examiner

Mark Proctor FCA DChA is willing to stand as independent examiner in future years.

The trustees' annual report was approved on 1 August 2022 and signed on behalf of the board of trustees by:

Ian Callaghan
Chair

The Norfolk County Scout Council

Independent examiner's report to the trustees of The Norfolk County Scout Council

Year ended 31 March 2022

I report to the charity trustees on my examination of the financial statements of the charity for the year ended 31 March 2022 which comprise the statement of financial activities, balance sheet and the related notes.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 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 charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. 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.

The Norfolk County Scout Council

Independent examiner's report to the trustees of The Norfolk County Scout Council *(continued)*

Year ended 31 March 2022

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.

Your attention is drawn to the fact that the Charity has prepared the accounts (financial statements) in accordance with 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 (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

M Proctor FCA DChA
Independent Examiner

Lovewell Blake LLP
Chartered accountants
Bankside 300
Peachman Way
Broadland Business Park
Norwich
NR7 0LB

12 September 2022

The Norfolk County Scout Council

Statement of financial activities

Year ended 31 March 2022

		Unrestricted funds £	2022 Restricted funds £	Total funds £	2021 Total funds £
	Note				
Income and endowments					
Donations and legacies	4	17,185	3,000	20,185	34,613
Charitable activities	5	4,098	–	4,098	8,931
Other trading activities	6	163,111	–	163,111	89,813
Investment income	7	103	–	103	326
Other income	8	1,902	–	1,902	42,961
Total income		<u>186,399</u>	<u>3,000</u>	<u>189,399</u>	<u>176,644</u>
Expenditure					
Expenditure on raising funds:					
Costs of other trading activities	9	98,482	–	98,482	31,702
Expenditure on charitable activities	10	98,377	2,700	101,077	119,332
Total expenditure		<u>196,859</u>	<u>2,700</u>	<u>199,559</u>	<u>151,034</u>
Net (expenditure)/income and net movement in funds		<u>(10,460)</u>	<u>300</u>	<u>(10,160)</u>	<u>25,610</u>
Reconciliation of funds					
Total funds brought forward		593,892	–	593,892	568,282
Total funds carried forward		<u>583,432</u>	<u>300</u>	<u>583,732</u>	<u>593,892</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 10 to 21 form part of these financial statements.

The Norfolk County Scout Council

Balance sheet

31 March 2022

		2022		2021	
	Note	£	£	£	£
Fixed assets					
Intangible assets	15		1		1
Tangible fixed assets	16		166,900		167,702
Investments	17		150,000		150,000
			<u>316,901</u>		<u>317,703</u>
Current assets					
Stock	18	38,087		40,750	
Debtors	19	34,228		23,870	
Cash at bank and in hand		314,767		420,944	
		<u>387,082</u>		<u>485,564</u>	
Creditors: Amounts falling due within one year	20	<u>120,251</u>		<u>209,375</u>	
Net current assets			<u>266,831</u>		<u>276,189</u>
Total assets less current liabilities			<u>583,732</u>		<u>593,892</u>
Net assets			<u>583,732</u>		<u>593,892</u>
Funds of the charity					
Restricted funds			300		—
Unrestricted funds			583,432		593,892
Total charity funds	23		<u>583,732</u>		<u>593,892</u>

These financial statements were approved by the board of trustees and authorised for issue on 1 August 2022, and are signed on behalf of the board by:

Ian Callaghan
Chair

Paul Weeks
County Treasurer

The notes on pages 10 to 21 form part of these financial statements.

The Norfolk County Scout Council

Notes to the financial statements

Year ended 31 March 2022

1. General information

The charity is a registered charity in England and Wales and is unincorporated. The address of the principal office is Eaton Vale, Church Lane, Eaton, Norwich, NR4 6NN.

2. Statement of compliance

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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 issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

3. Accounting policies

(a) Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain items at fair value.

The financial statements are prepared in sterling, which is the functional currency of the entity, and rounded to the nearest £.

(b) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to continue as a going concern. The trustees have taken into account the effects of COVID-19 in making this assessment.

(c) 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.

(d) Income

All income is included in the Statement of Financial Activities when the charity is entitled to the income, any performance related conditions attached have been met or are fully within the control of the charity, the income is considered probable and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

The Norfolk County Scout Council

Notes to the financial statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Income *(continued)*

- 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.
- Investment income is included when receivable.
- Income from charitable trading activity is accounted for when earned.
- Income from charitable activities is recognised upon delivery of the specific event.

(e) Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure 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.

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.

(f) Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

Website	-	straight line over 4 years
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If there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new estimates.

Year ended 31 March 2022

The Norfolk County Scout Council

Notes to the financial statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

(I) Financial instruments

A financial asset or a financial liability is recognised only when the entity 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, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

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.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations, gifts and legacies	14,518	3,000	17,518
Grants			
Coronavirus support	2,667	—	2,667
	<u>17,185</u>	<u>3,000</u>	<u>20,185</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations, gifts and legacies	13,905	—	13,905
Grants			
Coronavirus support	20,708	—	20,708
	<u>34,613</u>	<u>—</u>	<u>34,613</u>

5. Charitable activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Income from events	3,653	3,653	8,926	8,926
County events	445	445	5	5
	<u>4,098</u>	<u>4,098</u>	<u>8,931</u>	<u>8,931</u>

The Norfolk County Scout Council

Notes to the financial statements *(continued)*

Year ended 31 March 2022

6. Other trading activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Other income	234	234	150	150
Shop income	111,567	111,567	12,118	12,118
Membership subscriptions	45,163	45,163	77,545	77,545
Campsite fees	6,147	6,147	—	—
	<u>163,111</u>	<u>163,111</u>	<u>89,813</u>	<u>89,813</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Bank interest receivable	103	103	326	326

8. Other income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Other income	1,902	1,902	26,641	26,641
Coronavirus Job Retention Scheme	—	—	9,126	9,126
Insurance claims	—	—	7,194	7,194
	<u>1,902</u>	<u>1,902</u>	<u>42,961</u>	<u>42,961</u>

9. Costs of other trading activities

The trading activity is as follows:

	2022 £	2021 £
Sales	111,567	11,218
Cost of sales	(80,470)	(13,336)
Gross profit / (loss)	<u>31,097</u>	<u>(1,218)</u>
Other income	16	—
Coronavirus Job Retention Scheme	—	9,126
Overheads	(18,012)	(18,366)
Net surplus / (deficit)	<u>13,101</u>	<u>(10,458)</u>

The Norfolk County Scout Council

Notes to the financial statements (continued)

Year ended 31 March 2022

10. Expenditure on charitable activities by activity type

	Activities undertaken directly	County events	Total Funds 2022	Total Funds 2021
	£	£	£	£
Activities	5,983	3,289	9,272	20,939
Donations	900	–	900	31,250
Salaries and pensions	22,676	–	22,676	25,972
Stationery and postage	7,826	–	7,826	9,167
PR and advertising	1,491	–	1,491	212
Telephone	1,362	–	1,362	1,503
Rent, utilities and cleaning	4,830	–	4,830	4,097
Insurances and licences	6,292	–	6,292	4,260
Travelling and subsistence	1,773	–	1,773	77
Repairs and renewals	28,478	–	28,478	11,973
Professional fees	3,314	–	3,314	–
Bank charges and interest	232	–	232	283
Depreciation	802	–	802	1,211
Training	–	–	–	935
Sundries	6,221	–	6,221	1,710
Other meeting costs	277	–	277	–
Loss on disposal of fixed assets	–	–	–	670
Governance costs	5,331	–	5,331	5,073
	<u>97,788</u>	<u>3,289</u>	<u>101,077</u>	<u>119,332</u>

Expenditure on charitable activities includes restricted expenditure of £2,700 (2021: £Nil).

Analysis of governance costs

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021
	£	£	£	£
Accountancy fees	1,615	1,615	1,520	1,520
Independent examination fee	3,660	3,660	3,455	3,455
Costs of Trustees' meetings	56	56	98	98
	<u>5,331</u>	<u>5,331</u>	<u>5,073</u>	<u>5,073</u>

11. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2022 £	2021 £
Depreciation of tangible fixed assets	<u>802</u>	<u>1,211</u>

The Norfolk County Scout Council

Notes to the financial statements *(continued)*

Year ended 31 March 2022

12. Staff costs

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

	2022	2021
	£	£
Wages and salaries	34,126	37,201
Social security costs	(1,904)	1,906
Employer contributions to pension plans	1,783	1,997
	<u>34,005</u>	<u>41,104</u>

The average head count of employees during the year was 2 (2021: 3). The average number of full-time equivalent employees during the year is analysed as follows:

	2022	2021
	No.	No.
Number of employees	<u>2</u>	<u>3</u>

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

13. Trustee remuneration and expenses

The Trustees received no remuneration during the year. Travel and out of pocket expenses amounting to £935 (2021 - £305) have been reimbursed to 3 Trustees (2021 - 2 Trustees).

14. Transfers between funds

The balance of the surplus arising on the county trading shop for 2022, £13,101, together with an amount of £9,800 for rent was transferred from general funds to the Alec Bussey Centre Fund.

In additions transfers of £1,780 and £262 have been made to general funds from the Norfolk Scout Canoe Team Active Support Unit and the Norfolk County Shooting ASU respectively, these units now being transferred to the control of Norfolk Scouts.

A transfer of £4,000 has also been made from the Norfolk Scout Canoe Team Active Support Unit to the Ian Hickson Memorial Fund following the transfer of activities into Norfolk Scout.

15. Intangible assets

	Website
	£
Cost	
At 1 Apr 2021 and 31 Mar 2022	<u>4,114</u>
Amortisation	
At 1 Apr 2021 and 31 Mar 2022	<u>4,113</u>
Carrying amount	
At 31 Mar 2022	<u>1</u>
At 31 Mar 2021	<u>1</u>

The Norfolk County Scout Council

Notes to the financial statements *(continued)*

Year ended 31 March 2022

16. Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 Apr 2021 and 31 Mar 2022	<u>165,817</u>	<u>24,567</u>	<u>190,384</u>
Depreciation			
At 1 Apr 2021	–	22,682	22,682
Charge for the year	–	802	802
At 31 Mar 2022	<u>–</u>	<u>23,484</u>	<u>23,484</u>
Carrying amount			
At 31 Mar 2022	<u>165,817</u>	<u>1,083</u>	<u>166,900</u>
At 31 Mar 2021	<u>165,817</u>	<u>1,885</u>	<u>167,702</u>

The Norfolk County Scout Council owns land at Eaton Vale, however, they have granted a 99 year lease in respect of this land to Eaton Vale Scout & Guide Activity Centre Limited which commenced 1 April 1999. No rental income is received. Ownership of the land is now vested in the Scout Association Trust Corporation, as custodian trustee for Norfolk County Scout Council. In view of the long lease, the land is not recognised in the accounts.

17. Investments

	Other investments £
Cost or valuation	
At 1 Apr 2021	150,000
Additions	–
At 31 Mar 2022	<u>150,000</u>
Impairment	
At 1 Apr 2021 and 31 Mar 2022	–
Carrying amount	
At 31 Mar 2022	<u>150,000</u>
At 31 Mar 2021	<u>150,000</u>

All investments shown above are held at valuation.

The investments comprise freehold property at Old Lakenham, which is let to the 1st Norwich Sea Scouts at a peppercorn rent of £250 per year under a thirty year lease which commenced 22 August 2011.

18. Stocks

	2022 £	2021 £
Stock	<u>38,087</u>	<u>40,750</u>

The Norfolk County Scout Council

Notes to the financial statements *(continued)*

Year ended 31 March 2022

19. Debtors

	2022	2021
	£	£
Prepayments and accrued income	13,724	9,563
Other debtors	20,504	14,307
	<u>34,228</u>	<u>23,870</u>

20. Creditors: Amounts falling due within one year

	2022	2021
	£	£
Accruals and deferred income	118,074	206,479
Social security and other taxes	1,306	510
Other creditors	871	2,386
	<u>120,251</u>	<u>209,375</u>

21. Deferred income

	2022	2021
	£	£
At 1 April 2021	201,004	18,044
Amount released to income	(201,004)	(18,044)
Amount deferred in year	111,799	201,004
At 31 March 2022	<u>111,799</u>	<u>201,004</u>

Deferred income comprises income from subscriptions received in advance and events which are due to take place after the year end.

22. Government grants

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

	2022	2021
	£	£
Recognised in income from donations and legacies:		
Government grants income	<u>2,667</u>	<u>20,708</u>

The Norfolk County Scout Council

Notes to the financial statements *(continued)*

Year ended 31 March 2022

23. Analysis of charitable funds

Unrestricted funds

	At 1 Apr 2021	Income	Expenditure	Transfers	At 31 Mar 2022
	£	£	£	£	£
General funds	159,069	172,491	(181,157)	(20,859)	129,544
Future Scout					
Development Fund	50,012	2	–	–	50,014
Alec Bussey Centre	307,839	13,437	(14,680)	22,901	329,497
Norfolk Scout Canoe					
Team Active Support Unit	6,139	–	(359)	(5,780)	–
NORJAM	46,219	24	–	–	46,243
Norfolk County ASU	134	–	–	–	134
Norfolk County Shooting					
ASU	480	445	(663)	(262)	–
Trading post	12,000	–	–	–	12,000
Two Mile Bottom	12,000	–	–	–	12,000
Ian Hickson Memorial	–	–	–	4,000	4,000
	<u>593,892</u>	<u>186,399</u>	<u>(196,859)</u>	<u>–</u>	<u>583,432</u>

	At 1 Apr 2020	Income	Expenditure	Transfers	At 31 Mar 2021
	£	£	£	£	£
General funds	183,496	117,395	(142,480)	658	159,069
Future Scout					
Development Fund	50,010	2	–	–	50,012
Alec Bussey Centre	283,213	33,596	(8,312)	(658)	307,839
Norfolk Scout Canoe					
Team Active Support Unit	6,381	–	(242)	–	6,139
NORJAM	20,573	25,646	–	–	46,219
Norfolk County ASU	134	–	–	–	134
Norfolk County Shooting					
ASU	475	5	–	–	480
Trading post	12,000	–	–	–	12,000
Two Mile Bottom	12,000	–	–	–	12,000
Ian Hickson Memorial	–	–	–	–	–
	<u>568,282</u>	<u>176,644</u>	<u>(151,034)</u>	<u>–</u>	<u>593,892</u>

The Norfolk County Scout Council

Notes to the financial statements *(continued)*

Year ended 31 March 2022

23. Analysis of charitable funds *(continued)*

The Future Scout Development Fund is to be used to ensure that resources are available to recommence Scouting Activities at the Alec Bussey Centre in the future and support Scouting development in the County.

The Alec Bussey Centre Fund was formed to promote the development of Scouting in Norfolk and to refurbish the centre in Rowington Road, Norwich, to act as a resource centre. Funds have been raised internally and from a number of trusts, corporate and private donations to support the refurbishment and ongoing development project.

The Norfolk Scout Canoe Team Active Support Unit exists to provide training and support for adventurous water activities across the County and to afford the opportunity for young people and adults to try this exciting skill.

The NORJAM fund relates to funds raised via NORJAM events, which have previously taken place every four years. Administration and organisational expenses were reflected in the accounting period in which they were incurred and were covered by the income from the events.

The Norfolk County Scout Active Support Unit exists to support the work of all sections and adult training across the County. The Unit provides teams of staff for county events and offers the opportunity for adults to continue their association with Scouting.

The Norfolk Scout Shooting Active Support Unit exists to provide training and support for shooting activities.

The Trading Post fund has been designated towards future unforeseen costs in connection with the Trading Post.

The Two Mile Bottom fund has been designated as a reserve towards the development of the Two Mile Bottom county campsite.

The Ian Hickson Memorial fund was formerly part of the Norfolk Scout Canoe Team Active Support Unit and is held towards additional storage needs.

Restricted funds

	At 1 Apr 2021	Income	Expenditure	Transfers	At 31 Mar 2022
	£	£	£	£	£
Red House Trust	—	3,000	(2,700)	—	300
	<u>—</u>	<u>3,000</u>	<u>(2,700)</u>	<u>—</u>	<u>300</u>
	At 1 Apr 2020	Income	Expenditure	Transfers	At 31 Mar 2021
	£	£	£	£	£
Red House Trust	—	—	—	—	—
	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>

Funding has been received from Red House Youth Trust towards Paddleboard equipment at the Two Mile Bottom campsite.

The Norfolk County Scout Council

Notes to the financial statements *(continued)*

Year ended 31 March 2022

24. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Intangible assets	1	–	1
Tangible fixed assets	166,900	–	166,900
Investments	150,000	–	150,000
Current assets	386,782	300	387,082
Creditors less than 1 year	(120,251)	–	(120,251)
Net assets	583,432	300	583,732

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Intangible assets	1	–	1
Tangible fixed assets	167,702	–	167,702
Investments	150,000	–	150,000
Current assets	485,564	–	485,564
Creditors less than 1 year	(209,375)	–	(209,375)
Net assets	593,892	–	593,892

25. Financial instruments

The carrying amount for each category of financial instrument is as follows:

	2022 £	2021 £
Financial assets measured at fair value through income and expenditure		
Investments	150,000	150,000

26. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2022 £	2021 £
Not later than 1 year	1,278	–
Later than 1 year and not later than 5 years	5,113	–
	6,391	–

27. Related parties

Eaton Vale Scout & Guide Activity Centre Limited is a related party of The Norfolk County Scout Council due to common trustees - Ian Callaghan, David Human, Wendy Human and Philip Wright, were trustees of both entities. During the year the Charity paid £479 for room hire provided by Eaton Vale Scout & Guide Activity Centre Limited (2021: Norfolk County Scout Council made a gift of £30,000 to Eaton Vale Scout & Guide Activity Centre).

Accounts

CHARITY REGISTRATION NUMBER: 304155

The Norfolk County Scout Council
Unaudited financial statements
31 March 2021

The Norfolk County Scout Council

Financial statements

Year ended 31 March 2021

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The Norfolk County Scout Council

Trustees' annual report

Year ended 31 March 2021

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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 published in October 2019.

Reference and administrative details

Registered charity name	The Norfolk County Scout Council
Charity registration number	304155
Principal office	Eaton Vale Church Lane Eaton Norwich NR4 6NN

The trustees

The trustees who served during the year and at the date of approval were as follows:

Matthew Burrell
Richard Butler
Nicola Cubitt
Marylyn Evans
Emily Fenton
Louis Franklin
Richard Garwood (resigned 8 July 2020)
Dan Gentle
Tom Hadley (to 9 September 2020)
Ray Hollands
John Howling
Michael Phelps (appointed 2 December 2020, resigned 15 July 2021)
Reuben Ritchie (appointed 9 September 2020)
John Sweeney
Paul Weeks
Philip Wright (appointed 2 December 2020)

The Norfolk County Scout Council

Trustees' annual report *(continued)*

Year ended 31 March 2021

County Chair	Richard Garwood (to 8 July 2020) Michael Phelps (Chair Elect from 2 December 2020 to 15 July 2021) Dan Gentle (Acting Chair from 15 July 2021)
County Secretary	Karen Martin
County Treasurer	Paul Weeks
County Commissioner	Matthew Burrell
Independent examiner	M Proctor FCA DChA Lovewell Blake LLP Chartered accountants Bankside 300 Peachman Way Broadland Business Park Norwich NR7 0LB
Bankers	Clydesdale Bank Clydesdale House Meridian Way Norwich NR7 0TA Barclays Bank Plc 298A Aylsham Road Norwich Norfolk NR2 2RJ

The Norfolk County Scout Council

Trustees' annual report *(continued)*

Year ended 31 March 2021

Objectives and activities

The constitution of the Norfolk County Scout Council and its Governing Body Instrument are embodied in the Policy Organisation and Rules of the Scout Association which outlines the authority and powers of the Trustees. No restrictions are placed on the Trustees and their operation of the Charity and its investment powers.

The charity exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society within the County of Norfolk through Scouting and to support the work of the County Commissioner, Assistant Commissioners and staff, in the provision of Scouting to the widest possible number of young people.

The Scout Association exists by authority of a Royal Charter, granted by King George V in 1912 and supplemented by further Charters granted by King George VI and Queen Elizabeth II. These Charters give authority to the Bye Laws of the Association, which are approved by Her Majesty's Privy Council. The Bye Laws, in turn, authorise the making of rules for the regulation of the Association's affairs and thereby give authority for the Policy, Organisation and Rules of the Scout Association. The purpose of the Norfolk County Scout Council within The Scout Association is to provide leadership, advice and support for Scout Districts and, through them, for Scout Groups in the County of Norfolk.

Public benefit

The Trustees of Norfolk County Scout Council accept the need to have regard to the Charity Commission's guidance on public benefit. They recognise that it is their responsibility to ensure that the benefits offered are realised in Norfolk by promoting all aspects of scouting within the county both within the membership and in the wider community.

The aim of scouting is to help young people develop mentally, physically and spiritually so that they can make a positive contribution which will be of benefit to their community and the wider world in helping them to become responsible citizens. Membership for both the young people and leaders is voluntary and the organisation believes in being fair, open and inclusive.

The Norfolk County Scout Council

Trustees' annual report *(continued)*

Year ended 31 March 2021

Achievements and performance

The year ending 31 March 2021 was certainly quite unique.

For the vast majority of the year in order to support the Government's efforts to control Covid-19, regular face-to-face meetings were suspended.

There was no way that the Scout movement in Norfolk could have continued if it was not for the brilliant ingenuity, adaptiveness, resilience and quick thinking of our adult volunteers who very quickly found way to keep everyone 'Scouting' from home.

There are too many volunteers, young people, parents and carers to mention who, by thinking differently, made the adventure happen through hikes around the park, camping on the lawn and building dens under dining tables!

Regrettably, we could not reach every young person and many volunteers, particularly key workers, found it hard to invest their time with us.

As a community organisation, it is sad that our membership of young people who we normally provide activities each week retracted by about 24%, to just under 5,000 young people.

Our adult volunteer numbers reduced by 10%.

More optimistically as we've seen restrictions ease, we have seen a resurgence in interest in our Movement once again.

During the pandemic the focus of the charity switched from longer term, to short term tactical actions to remain here.

We invested heavily in remote access support, providing at no cost, to our county young people exciting challenges to be completed at home and three online jamborees.

We contributed to our greater community working with BBC Radio Norfolk to share our expertise in programme planning to provide summer holiday and winter lockdown activities to any local family to keep busy.

For adult volunteers we provided another 'Big Weekend' of development and social activities for adult volunteers and have built a capability to deliver remote training, including First Aid.

Mindful of the impact on fundraising and increases costs of the pandemic, we took the decision to temporarily reduce our county membership fee to ease the burden to our membership. We also switched resource focused on growth to retention, providing solid support with risk assessments and other steps to create a Covid-secure environment.

In addition to the pressure of the virus, our county office and training room was destroyed by fire.

As always this is just a key point summary, there are many more achievements and successes detailed in our Annual Review booklet.

Scouting in 2020/21 would not have existed if it was not for the excitement and patience of our young people, the support (often hands-on) of their parents and carers; and the selflessness and dedication of our adult volunteers. We thank them all.

The Norfolk County Scout Council

Trustees' annual report *(continued)*

Year ended 31 March 2021

Achievements and performance *(continued)*

Alec Bussey Centre

The Alec Bussey Centre is located in Rowington Road in Norwich and it was gifted to the Norfolk County Scout Council by the Trustees of the 2nd Norwich Scout Group. Ownership is now vested in the Scout Association Trust Corporation, as custodian trustee for Norfolk County Scout Council. Following a programme of extensive refurbishment, the premises now provide a valuable resource for Norfolk Scouts, both as an activity and training centre and also as the administration base for the Norfolk County Scout Council's development project. The project supports the development of Scouting at group level throughout the County and funds have been raised from internal sources, trusts, corporate and private donations to meet the project's costs.

The property was valued by Bidwells on market value and existing use basis as at 31 March 2004 at a value of £125,000. Improvements made to the freehold property since 31 March 2004 are included at cost.

Financial review

The unrestricted funds (including designated funds) showed net income of £25,610.

Reserves policy

The policy of Norfolk County Scout Council is to maintain sufficient funds to cover twelve months normal operating costs, which amount to approximately £225,000, to enable it to carry out its objectives and to meet periodic capital expenditure and unforeseen contingencies.

At 31 March 2021 the total reserves amounted to £593,892, of which designated funds were £434,823. Free reserves amounted to £276,189.

Investment policy

The Trustees have a policy of investing surplus funds at minimum risk, mainly in Money Market linked deposit accounts with major financial institutions.

Principal funding sources

The majority of the Charity's income is from its charitable activities. A significant amount of income comes from subscriptions, and direct charitable trading.

Plans for future periods

Looking forward we will replan our strategic outlook, supported by the Scouts #skillsforlife vision, which itself is now extended to 2025.

It's likely that many of the challenges we've seen for several years will continue or have been made worse by Covid. We'll also see emerging risks, but also opportunities to work smarter.

Structure, governance and management

Governing document

The organisation is an unincorporated trust, constituted under a trust deed dated 25 March 1960 and registered as a charity on 11 February 1964. The constitution of the charity was updated and agreed on 5 September 2017. The Council is run in accordance with the Policy, Organisation and Rules (POR) of The Scout Association.

The Norfolk County Scout Council

Trustees' annual report *(continued)*

Year ended 31 March 2021

Structure, governance and management *(continued)*

Appointment of trustees

The members of the Executive Committee, who are also Trustees, are elected each year at the Annual General Meeting of the Norfolk County Scout Council. The County Commissioner is appointed by the Scout Association, with the Chair being nominated by the County Commissioner.

Induction and training of trustees

The induction and training of new Trustees is supported by the 'Getting Started' modules of the Scout Association adult training scheme.

Risk management

The Trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate the exposure to these risks.

Organisational structure

The Executive Committee meets to receive reports from its officers and sub-committee chairs and to ensure the professional operation of Norfolk Scouts at a County level. The Executive Committee, working through its sub-committees, ensures the operation of County Scout affairs.

The current members of the Executive Committee who served during the year and up to the date of this report are set out on page 1.

Related parties

Girl Guiding Norfolk and Eaton Vale Scout & Guide Activity Centre Limited (EVAC Limited) are connected charities.

EVAC Limited was formed in April 1999 as a joint enterprise with the Norfolk Guides and took on the responsibilities of the Eaton Vale campsite. EVAC Limited has replaced the old building and developed the site and its services. The Executive Committee can appoint up to four Trustees to represent its interests on the Board of Directors.

True and fair override

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following 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 (FRS 102) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Independent examiner

Mark Proctor FCA DChA is willing to stand as independent examiner in future years.

The Norfolk County Scout Council

Trustees' annual report *(continued)*

Year ended 31 March 2021

The trustees' annual report was approved on 2 August 2021 and signed on behalf of the board of trustees by:

Dan Gentle
Acting Chair

The Norfolk County Scout Council

Independent examiner's report to the trustees of The Norfolk County Scout Council

Year ended 31 March 2021

I report to the charity trustees on my examination of the financial statements of the charity for the year ended 31 March 2021 which comprise the statement of financial activities, balance sheet and the related notes.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 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 charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. 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.

The Norfolk County Scout Council

Independent examiner's report to the trustees of The Norfolk County Scout Council *(continued)*

Year ended 31 March 2021

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.

Your attention is drawn to the fact that the Charity has prepared the accounts (financial statements) in accordance with 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 (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

M Proctor FCA DChA
Independent Examiner

Lovewell Blake LLP
Chartered accountants
Bankside 300
Peachman Way
Broadland Business Park
Norwich
NR7 0LB

1 September 2021

The Norfolk County Scout Council

Statement of financial activities

Year ended 31 March 2021

		2021		2020
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	4	34,613	34,613	17,613
Charitable activities	5	8,931	8,931	98,722
Other trading activities	6	89,813	89,813	188,081
Investment income	7	326	326	1,189
Other income	8	42,961	42,961	5,672
Total income		<u>176,644</u>	<u>176,644</u>	<u>311,277</u>
Expenditure				
Expenditure on raising funds:				
Costs of other trading activities	9	31,702	31,702	98,890
Expenditure on charitable activities	10	119,332	119,332	233,574
Total expenditure		<u>151,034</u>	<u>151,034</u>	<u>332,464</u>
Net income/(expenditure) and net movement in funds		<u>25,610</u>	<u>25,610</u>	<u>(21,187)</u>
Reconciliation of funds				
Total funds brought forward		568,282	568,282	589,469
Total funds carried forward		<u>593,892</u>	<u>593,892</u>	<u>568,282</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 12 to 23 form part of these financial statements.

The Norfolk County Scout Council

Balance sheet

31 March 2021

	Note	2021 £	£	2020 £	£
Fixed assets					
Intangible assets	15		1		1
Tangible fixed assets	16		167,702		169,583
Investments	17		150,000		150,000
			<u>317,703</u>		<u>319,584</u>
Current assets					
Stock	18	40,750		41,412	
Debtors	19	23,870		55,719	
Cash at bank and in hand		420,944		196,430	
		<u>485,564</u>		<u>293,561</u>	
Creditors: Amounts falling due within one year	20	<u>209,375</u>		<u>44,863</u>	
Net current assets			<u>276,189</u>		<u>248,698</u>
Total assets less current liabilities			<u>593,892</u>		<u>568,282</u>
Net assets			<u>593,892</u>		<u>568,282</u>
Funds of the charity					
Unrestricted funds			<u>593,892</u>		<u>568,282</u>
Total charity funds	23		<u>593,892</u>		<u>568,282</u>

These financial statements were approved by the board of trustees and authorised for issue on 2 August 2021, and are signed on behalf of the board by:

Dan Gentle
Acting Chair

Paul Weeks
County Treasurer

The notes on pages 12 to 23 form part of these financial statements.

The Norfolk County Scout Council

Notes to the financial statements

Year ended 31 March 2021

1. General information

The charity is a registered charity in England and Wales and is unincorporated. The address of the principal office is Eaton Vale, Church Lane, Eaton, Norwich, NR4 6NN.

2. Statement of compliance

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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 issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

3. Accounting policies

(a) Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain items at fair value.

The financial statements are prepared in sterling, which is the functional currency of the entity, and rounded to the nearest £.

(b) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to continue as a going concern. The trustees have taken into account the effects of COVID-19 in making this assessment.

(c) 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.

(d) Income

All income is included in the Statement of Financial Activities when the charity is entitled to the income, any performance related conditions attached have been met or are fully within the control of the charity, the income is considered probable and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

The Norfolk County Scout Council

Notes to the financial statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Income *(continued)*

- 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.
- Investment income is included when receivable.
- Income from charitable trading activity is accounted for when earned.
- Income from charitable activities is recognised upon delivery of the specific event.

(e) Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure 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.

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.

(f) Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

Website	-	straight line over 4 years
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If there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new estimates.

Year ended 31 March 2021

The Norfolk County Scout Council

Notes to the financial statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

(I) Financial instruments

A financial asset or a financial liability is recognised only when the entity 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, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

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.

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Donations				
Donations, gifts and legacies	13,905	13,905	17,613	17,613
Grants				
Coronavirus support	20,708	20,708	—	—
	<u>34,613</u>	<u>34,613</u>	<u>17,613</u>	<u>17,613</u>

5. Charitable activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Income from events	8,926	8,926	88,175	88,175
County events	5	5	10,547	10,547
	<u>8,931</u>	<u>8,931</u>	<u>98,722</u>	<u>98,722</u>

6. Other trading activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Other income	150	150	1,909	1,909
Shop income	12,118	12,118	109,846	109,846
Membership subscriptions	77,545	77,545	76,326	76,326
	<u>89,813</u>	<u>89,813</u>	<u>188,081</u>	<u>188,081</u>

The Norfolk County Scout Council

Notes to the financial statements *(continued)*

Year ended 31 March 2021

7. Investment income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Bank interest receivable	<u>326</u>	<u>326</u>	<u>1,189</u>	<u>1,189</u>

8. Other income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Other income	26,641	26,641	5,672	5,672
Coronavirus Job Retention Scheme	9,126	9,126	—	—
Insurance claims	<u>7,194</u>	<u>7,194</u>	<u>—</u>	<u>—</u>
	<u>42,961</u>	<u>42,961</u>	<u>5,672</u>	<u>5,672</u>

9. Costs of other trading activities

The trading activity is as follows:

	2021 £	2020 £
Sales	12,118	109,846
Cost of sales	<u>(13,336)</u>	<u>(79,890)</u>
Gross (loss) / profit	<u>(1,218)</u>	<u>29,956</u>
Other income	—	271
Coronavirus Job Retention Scheme	9,126	—
Overheads	<u>(18,366)</u>	<u>(19,000)</u>
Net (deficit) / surplus	<u>(10,458)</u>	<u>11,227</u>

The Norfolk County Scout Council

Notes to the financial statements *(continued)*

Year ended 31 March 2021

10. Expenditure on charitable activities by activity type

	Activities undertaken directly	County events	Total Funds 2021	Total Funds 2020
	£	£	£	£
Activities	26,987	(6,048)	20,939	136,173
Donations	31,250	—	31,250	5,625
Salaries and pensions	25,972	—	25,972	25,593
Stationery and postage	9,167	—	9,167	5,034
PR and advertising	212	—	212	275
Telephone	1,503	—	1,503	1,915
Rent, utilities and cleaning	4,097	—	4,097	13,007
Insurances and licences	4,260	—	4,260	2,967
Travelling and subsistence	77	—	77	7,704
Repairs and renewals	11,973	—	11,973	12,292
Professional fees	—	—	—	1,800
Bank charges and interest	283	—	283	458
Depreciation	1,211	—	1,211	2,426
Training	935	—	935	2,494
Sundries	1,710	—	1,710	5,565
Other meeting costs	—	—	—	3,221
Loss on disposal of fixed assets	670	—	670	—
Governance costs	5,073	—	5,073	7,025
	<u>125,380</u>	<u>(6,048)</u>	<u>119,332</u>	<u>233,574</u>

All charitable activities expenditure in both the current and previous year is unrestricted.

Analysis of governance costs

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Accountancy fees	1,520	1,520	1,470	1,470
Independent examination fee	3,455	3,455	3,690	3,690
Costs of Trustees' meetings	98	98	1,865	1,865
	<u>5,073</u>	<u>5,073</u>	<u>7,025</u>	<u>7,025</u>

11. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2021 £	2020 £
Depreciation of tangible fixed assets	1,211	2,426
Operating lease payments - equipment	—	1,222

The Norfolk County Scout Council

Notes to the financial statements *(continued)*

Year ended 31 March 2021

12. Staff costs

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

	2021 £	2020 £
Wages and salaries	37,201	38,873
Social security costs	1,906	–
Employer contributions to pension plans	1,997	2,684
	<u>41,104</u>	<u>41,557</u>

The average head count of employees during the year was 3 (2020: 3). The average number of full-time equivalent employees during the year is analysed as follows:

	2021 No.	2020 No.
Number of employees	<u>2</u>	<u>2</u>

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

13. Trustee remuneration and expenses

The Trustees received no remuneration during the year. Travel and out of pocket expenses amounting to £305 (2020 - £4,394) have been reimbursed to 2 Trustees (2020 - 5 Trustees).

14. Transfers between funds

The balance of the deficit arising on the county trading shop for 2021, £10,458, together with an amount of £9,800 for rent was transferred from general funds to the Alec Bussey Centre Fund.

15. Intangible assets

	Website £
Cost	
At 1 Apr 2020 and 31 Mar 2021	<u>4,114</u>
Amortisation	
At 1 Apr 2020 and 31 Mar 2021	<u>4,113</u>
Carrying amount	
At 31 Mar 2021	<u>1</u>
At 31 Mar 2020	<u>1</u>

The Norfolk County Scout Council

Notes to the financial statements *(continued)*

Year ended 31 March 2021

16. Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 Apr 2020	165,817	33,222	199,039
Disposals	—	(8,655)	(8,655)
At 31 Mar 2021	<u>165,817</u>	<u>24,567</u>	<u>190,384</u>
Depreciation			
At 1 Apr 2020	—	29,456	29,456
Charge for the year	—	1,211	1,211
Disposals	—	(7,985)	(7,985)
At 31 Mar 2021	<u>—</u>	<u>22,682</u>	<u>22,682</u>
Carrying amount			
At 31 Mar 2021	<u>165,817</u>	<u>1,885</u>	<u>167,702</u>
At 31 Mar 2020	<u>165,817</u>	<u>3,766</u>	<u>169,583</u>

The Norfolk County Scout Council owns land at Eaton Vale, however, they have granted a 99 year lease in respect of this land to Eaton Vale Scout & Guide Activity Centre Limited which commenced 1 April 1999. No rental income is received. Ownership of the land is now vested in the Scout Association Trust Corporation, as custodian trustee for Norfolk County Scout Council. In view of the long lease, the land is not recognised in the accounts.

17. Investments

	Other investments £
Cost or valuation	
At 1 Apr 2020	150,000
Additions	—
At 31 Mar 2021	<u>150,000</u>
Impairment	
At 1 Apr 2020 and 31 Mar 2021	<u>—</u>
Carrying amount	
At 31 Mar 2021	<u>150,000</u>
At 31 Mar 2020	<u>150,000</u>

All investments shown above are held at valuation.

The investments comprise freehold property at Old Lakenham, which is let to the 1st Norwich Sea Scouts at a peppercorn rent of £250 per year under a thirty year lease which commenced 22 August 2011.

18. Stocks

	2021 £	2020 £
Stock	<u>40,750</u>	<u>41,412</u>

The Norfolk County Scout Council

Notes to the financial statements *(continued)*

Year ended 31 March 2021

19. Debtors

	2021 £	2020 £
Prepayments and accrued income	9,563	27,061
Other debtors	14,307	28,658
	<u>23,870</u>	<u>55,719</u>

20. Creditors: Amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	206,479	22,854
Social security and other taxes	510	—
Other creditors	2,386	22,009
	<u>209,375</u>	<u>44,863</u>

21. Deferred income

	2021 £	2020 £
At 1 April 2020	18,044	50,374
Amount released to income	(18,044)	(50,374)
Amount deferred in year	201,004	18,044
At 31 March 2021	<u>201,004</u>	<u>18,044</u>

Deferred income comprises income from subscriptions received in advance and events which are due to take place after the year end.

22. Government grants

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

	2021 £	2020 £
Recognised in income from donations and legacies:		
Government grants income	<u>20,708</u>	<u>—</u>

The Norfolk County Scout Council

Notes to the financial statements *(continued)*

Year ended 31 March 2021

23. Analysis of charitable funds

Unrestricted funds

	At 1 Apr 2020	Income	Expenditure	Transfers	At 31 Mar 2021
	£	£	£	£	£
General funds	183,496	117,395	(142,480)	658	159,069
Future Scout					
Development Fund	50,010	2	–	–	50,012
Alec Bussey Centre	283,213	33,596	(8,312)	(658)	307,839
Norfolk Scout Canoe					
Team Active Support Unit	6,381	–	(242)	–	6,139
NORJAM	20,573	25,646	–	–	46,219
Norfolk County ASU	134	–	–	–	134
Norfolk County Shooting					
ASU	475	5	–	–	480
Trading post	12,000	–	–	–	12,000
Two Mile Bottom	12,000	–	–	–	12,000
	<u>568,282</u>	<u>176,644</u>	<u>(151,034)</u>	<u>–</u>	<u>593,892</u>

	At 1 Apr 2019	Income	Expenditure	Transfers	At 31 Mar 2020
	£	£	£	£	£
General funds	241,309	284,725	(297,511)	(45,027)	183,496
Future Scout					
Development Fund	50,008	2	–	–	50,010
Alec Bussey Centre	259,281	18,245	(15,340)	21,027	283,213
Norfolk Scout Canoe					
Team Active Support Unit	9,510	5,850	(8,979)	–	6,381
NORJAM	28,662	218	(8,307)	–	20,573
Norfolk County ASU	158	–	(24)	–	134
Norfolk County Shooting					
ASU	541	2,237	(2,303)	–	475
Trading post	–	–	–	12,000	12,000
Two Mile Bottom	–	–	–	12,000	12,000
	<u>589,469</u>	<u>311,277</u>	<u>(332,464)</u>	<u>–</u>	<u>568,282</u>

The Norfolk County Scout Council

Notes to the financial statements *(continued)*

Year ended 31 March 2021

23. Analysis of charitable funds *(continued)*

The Future Scout Development Fund is to be used to ensure that resources are available to recommence Scouting Activities at the Alec Bussey Centre in the future and support Scouting development in the County.

The Alec Bussey Centre Fund was formed to promote the development of Scouting in Norfolk and to refurbish the centre in Rowington Road, Norwich, to act as a resource centre. Funds have been raised internally and from a number of trusts, corporate and private donations to support the refurbishment and ongoing development project.

The Norfolk Scout Canoe Team Active Support Unit exists to provide training and support for adventurous water activities across the County and to afford the opportunity for young people and adults to try this exciting skill.

The NORJAM fund relates to funds raised via NORJAM events, which have previously taken place every four years. Administration and organisational expenses were reflected in the accounting period in which they were incurred and were covered by the income from the events.

The Norfolk County Scout Active Support Unit exists to support the work of all sections and adult training across the County. The Unit provides teams of staff for county events and offers the opportunity for adults to continue their association with Scouting.

The Norfolk Scout Shooting Active Support Unit exists to provide training and support for shooting activities.

The Trading Post fund has been designated towards future unforeseen costs in connection with the Trading Post.

The Two Mile Bottom fund has been designated as a reserve towards the development of the Two Mile Bottom county campsite.

24. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2021 £
Intangible assets	1	1
Tangible fixed assets	167,702	167,702
Investments	150,000	150,000
Current assets	485,564	485,564
Creditors less than 1 year	(209,375)	(209,375)
Net assets	593,892	593,892

	Unrestricted Funds £	Total Funds 2020 £
Intangible assets	1	1
Tangible fixed assets	169,583	169,583
Investments	150,000	150,000
Current assets	293,561	293,561
Creditors less than 1 year	(44,863)	(44,863)
Net assets	568,282	568,282

The Norfolk County Scout Council

Notes to the financial statements *(continued)*

Year ended 31 March 2021

25. Financial instruments

The carrying amount for each category of financial instrument is as follows:

	2021 £	2020 £
Financial assets measured at fair value through income and expenditure		
Investments	<u>150,000</u>	<u>150,000</u>

26. Related parties

Eaton Vale Scout & Guide Activity Centre Limited is a related party of The Norfolk County Scout Council due to common trustees, Matthew Burrell and Louis Franklin (from 1 July 2020) were trustees of both entities. During the year the Charity made a gift of £30,000 to Eaton Vale Scout & Guide Activity Centre Limited (2020 payment of £7,283 for services provided).