

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

England & Wales · Charity number 522441

Details

Other names NOTTINGHAMSHIRE SCOUTS

Status Registered

Legal form Other

Registered 1964-02-24

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

Contact

Address Unit 1
Trinity House
Robey Close
Linby
Nottingham

Phone 01159523617

Email office@notts-scouts.org.uk

Website www.notts-scouts.org.uk

Activities

Objects: TO PROMOTE THE DEVELOPMENT OF YOUNG PEOPLE IN ACHIEVING THEIR FULL PHYSICAL, INTELLECTUAL, SOCIAL AND SPIRITUAL POTENTIALS AS INDIVIDUALS, AS RESPONSIBLE CITIZENS AND AS MEMBERS OF THEIR LOCAL, NATIONAL AND INTERNATIONAL COMMUNITIES

Activities: To promote the development of young people in achieving their full physical, intellectual, social and spiritual potentials as individuals, as responsible citizens and as members of their local, national and international communities. The method of achieving the aim is by young people in partnership with adults

Classification

- **How:** Provides Services, Acts As An Umbrella Or Resource Body, Other Charitable Activities
- **What:** Education/training, Amateur Sport, Economic/community Development/employment
- **Who:** Children/young People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** NOTTINGHAM.
- Nottinghamshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£419,685	£382,675	-	-
2023-12-31	£387,409	£321,883	-	-
2022-12-31	£211,614	£407,691	-	-
2021-12-31	£188,765	£173,780	-	-
2020-12-31	£235,006	£214,411	-	-

Trustees

Name	Role	Appointed
Cameron Hornby		2025-06-08
Christopher John Clifford		2024-06-13
Christopher John Flewitt		2023-06-29
Craig Cole		2024-06-13
Dr Jacob Luke Piechota		2023-06-29
Gavin Ross Hammond		2023-12-14
Jack Logan Kellas		2021-09-25
Jordan Luke Phillips		2017-01-01
Kate Hannah Emily Smith		2023-06-29
Matt Etchells-Jones		2025-12-11
Paul Andrew Neal		2024-06-13
Stuart Howells		2022-06-15

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

England & Wales - Charity number 522441

Accounts



Nottinghamshire County Sout Council

Report and Financial Statements

Year Ended 31 December 2024



**The Queen's Award
for Voluntary Service**

**Nottinghamshire County Scout Council
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**Nottinghamshire County Scout Council
Administration**

Registered Charity Number	522441
Governing Document	Policy Organisation and Rules of the Scout Association
Headquarters	Nottinghamshire County Scout Council Unit One Trinity House Robey Close Linby Nottinghamshire NG15 8AA
	Telephone Number: 0115 952 3617
	E-mail: Office@notts-scouts.org.uk
County Registration Number With The Scout Association	147
The Scout Association	Gilwell Park Chingford London E4 7QW
Independent Examiner	Iliffe Poulter Ltd 1A Bonington Road Mapperley Nottingham NG3 5JR
Bankers	Co-operative Bank Business Direct PO Box 250 WN86WT
Solicitors	Browne Jacobson Solicitors Mowbray House Castle Meadow Road Nottingham NG2 1BJ
Custodians	The Scout Association Trust Corporation Limited Gilwell Park Chingford London E4 7QW

**Nottinghamshire County Scout Council
Officials**

The Nottinghamshire County Scout Council (the Scout Council) is the electoral body which supports and encourages the development of Scouting in the County. It is the body to which the County Trustees are accountable.

Vice Presidents

John J Asplin Esq; Philip Currier Esq; Stuart Howells Esq; George Purdy CBE;
Derek R. Ringer Esq; Matthew Rooney Esq; Mrs Kathryn Wills

County Trustee Board

The members of the County Trustee Board are the Charity Trustees of the Scout Council. During the year, the members were as follows:

Trustees

Name

Stuart Howells		County Chair
Jack Kellas		County Youth Lead
Christopher Flewitt		County Treasurer(s)
Gavin Hammond		
Jordan Phillips		County Lead Volunteer
Paul Neal		County Deputy Chair
Jacob Piechota		
Kate Smith		
Craig Cole	(Appointed 13/06/2024)	
Christopher Clifford	(Appointed 13/06/2024)	
Gio Kelsey-Dicabria	(Retired 29/11/2024)	
Steven Tupper	(Retired 13/06/2024)	County Lead Volunteer
John Asplin	(Retired 13/06/2024)	County Treasurer(s)
Jayne Burton-Naylor	(Retired 13/06/2024)	County Secretary

Nottinghamshire County Scout Council
Report Of The County Trustee Board
For The Year Ended 31 December 2024

The County Trustee Board presents its report together with Financial Statements for the year ending 31st December 2024. This document should be read in conjunction with the "Policy, Organisation & Rules" of the Scout Association (POR).

Structure, Governance And Management

The County's governing documents are those of The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and The Policy, Organisation and Rules (POR) of The Scout Association. The County Scout Council have adopted the model constitution for a Scout County outlined in POR.

The County is a trust established under its rules which are common to all Scouts.

The Trustees are appointed in accordance with the Policy, Organisation and Rules of The Scout Association and the process the County Board determine.

Additional governance issues

The County is managed by the County Trustee Board, the members of which are the 'Charity Trustees' of the Scout County which is an educational charity. As charity trustees they are responsible for complying with legislation applicable to charities. This includes the registration, keeping proper accounts and making returns to the Charity Commission as appropriate.

The Trustee Board consists of the Chair, Treasurer and up to 10 further Trustees (including 2 Ex Officio Trustees) and meets a minimum of 4 times a year. There must be a minimum of 5 Trustees.

Members of the Trustee Board complete Being a Scouts Trustee learning within the first 6 months of joining the Board.

The County Trustee Board exists to make sure the charity is well-managed, risks are assessed mitigated, buildings and equipment are in good working order, and everyone follows legal and requirements and the organisation's policies and rules. Their support helps other volunteers run high-quality and safe programmes that gives young people skills for life.

Objectives And Activitie

Summary of the objectives of the charity set out in its governing document found within POR.

The Values of Scouting

As Scouts we are guided by these values:

- Integrity - We act with integrity; we are honest, trustworthy and loyal.
- Respect - We have self-respect and respect for others.
- Care - We support others and take care of the world in which we live.
- Belief - We explore our faiths, beliefs and attitudes.
- Co-operation - We make a positive difference; we co-operate with others and make friends.

**Nottinghamshire County Scout Council
Report Of The County Trustee Board
For The Year Ended 31 December 2024**

The Scout Method

Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting and:

- enjoy what they are doing and have fun
- take part in activities indoors and outdoors
- learn by doing
- share in spiritual reflection
- take responsibility and make choices
- undertake new and challenging activities
- make and live by their Promise.

What do Scouts do?

Scouts is where young people make new friends, have amazing adventures, and learn new skills. Scouts are do-ers and give-it-a-go-ers. Yes, we go camping, hiking, swimming, abseiling, cycling and canoeing.

But, we also get to hang out with our friends every week – having fun, playing games, working in a team and taking on new challenges.

Every week, across the UK, Scouts give almost half a million 4-25 year olds the skills they need for school, college, university, the job interview, the important speech, the tricky challenge and the big dreams: the skills they need for life.

Everyone's welcome here. All genders, races and backgrounds. Regardless of your young person's physical ability – there's a Scout adventure out there waiting for them. And we'll help them find it.

Achievements And Performance

Key Achievements

Below are our key achievements in 2024, and you'll be able to find out lots more detail and achievements in the County Lead Volunteer's Annual Report available on the website.

Programme

- Top awards earned: 1,271 Chief Scouts Awards, 131 Duke of Edinburgh Awards, 14 Young Leader Belts & 3 King's Scout Awards
- Notts Scouts Adventure delivered 28,769 youth activity hours and 6,000 adult training hours and introduced new activities like Mega SUPs. It was the first-time use of Hoveringham Activity Centre at County Camp with 760 activity slots. Progress is being made on the new activity centre building, ensuring long-term adventure programme sustainability. We have 110 volunteers supporting the adventure programme.
- The BIG Weekend returned after six years since our last county camp. Over 3,000 participants took part. We relocated to Newark Showground after flooding, offering a full programme including new features like a driving school and silent disco. It involved 18 months of planning and widespread volunteer support.
- Nottingham Gang Show is preparing for its 75th anniversary in 2025. There's been a record audition turnout: 123 senior and 63 junior cast members, all supported by 70+ volunteers.

**Nottinghamshire County Scout Council
Report Of The County Trustee Board
For The Year Ended 31 December 2024**

Growth & Development

- Youth membership increased by 2.2%, exceeding national growth.
- Squirrel numbers rose by 50%, despite slight dips in Beaver and Cub sections.
- Young Leaders increased by 11%, strengthening youth leadership development.
- We introduced tailored District growth plans, with a continued focus on expansion of Squirrel Dreys.

Volunteer Experience

- Launched new digital tools to modernise volunteering (new membership and learning platforms).
- Go-Live Support Team resolved hundreds of volunteer queries.

Volunteering Development

- We delivered lots of training courses, particularly for First Response
- We awarded 108 Wood Badges to our volunteers to recognise the completion of the adult training scheme.
- Launched a County Scout Experience Survey for feedback and input into the new county plan.
- Planning to introduce learning opportunities in mental health, neurodiversity, and behaviour management.
- We recognised lots of our volunteers, with 179 Good Service Awards and 366 Length of Service Awards (totalling 5,920 years of service). Our County Awards Advisory Group have fostered a strong culture of appreciation.

Perception

- We revitalised our county newsletter, making it more engaging and frequent with bitesize content.
- We welcomed our new Chief Scout, Dwayne Fields, to The BIG Weekend.
- Scout Ambassador Tim Peake's visit to Nottingham featured on our national social media pages.
- Forged partnerships with local organisations (e.g. Nottingham Panthers where over 600 discounted tickets have been sold).

Our Ambitions And Areas Of Focus Are

To deliver our strategic vision, we will remain focused on several top-level targets. These key performance indicators will allow us to track progress against our plan and ensure we remain focused on what is important to help Scouting thrive in Nottinghamshire.

We are due to receive a new national strategy in the next 18 months, so this county strategy will be for an interim period of 18 months until the end of 2026. After this point, the plan will be realigned to the new national strategy, although we are not anticipating a drastic change of focus.

Growth

We believe Scouts changes lives, so we want to give every young person and adult in Nottinghamshire the opportunity to join wherever possible.

By the end of 2026 we will:

- Have over 750 Squirrels (356 in 2024), by continuing to open new dreys. We will open at least one new section per district per year.
- Have over 7,400 6-18 year olds (7,109 in 2024) by targeting missing sections in groups and filling existing sections with availability through strategic membership enquiry allocation.
- Have over 1,500 frontline volunteers (1,413 in 2024) by providing a warmer welcome, greater appreciation and investing in our young leaders.

Nottinghamshire County Scout Council
Report Of The County Trustee Board
For The Year Ended 31 December 2024

Programme

Programme is at the heart of what our young people experience. We want to provide an enjoyable, safe, and high-quality programme, consistently delivered by skilled volunteers.

By the end of 2026:

- 40% of youth members achieve top awards (32% in 2024) by supporting sections with programme that is difficult to deliver by providing support, assets and events.
- Over 66% of our members are able to actively influence their weekly programme by providing volunteers with inspiration and guidance on running effective youth forums.

Safety

Keeping our members safe is our highest priority in Scouting. We need to be safe, seen to be safe, and prove that we are safe. We will support our volunteers to understand their responsibilities for running safe activities and maintaining safe meeting places.

By the end of 2026 we will:

- Maintain a compliance score of >98% for all mandatory safety and safeguarding learning.
- Ensure at least 80% of adult volunteers feel confident in ensuring the activities they run are safe, by providing support, inspiration and contact points for matters of safety.

Trusteeship And Training

The Trustees of the Nottinghamshire County Scout Council are appointed by members of the Council and stand for periods of three years.

Following the AGM, new Trustees are inducted. The induction covers the role of a Trust, their responsibilities, an overview of the County and what is expected of them over the coming year.

Financial Review

The Trustees have agreed a significant investment to the facilities at Hoveringham Activity Centre, which will be 50% funded by our reserves, the balance through external funding, starting in late summer 2025, forecast to be completed in Spring 2026.

The Trustees have agreed to utilise part of our reserves by investing in local Scouting through a Grants Programme, to be launched at the AGM. There will be 5 grants available in total, for District Support to create new income streams to support District Grants; Development Grants to support new Groups and Sections; Community Grants to support community projects, Safety and Accessibility Grants to support safe Scouting for all; and Activity Grants to ensure that no one is excluded from attending events on financial grounds.

The attached accounts give details of the financial transactions and business transacted in the year and the financial position of the Nottinghamshire County Scout Council at the end of the year.

Reserves Policy

The Scout Council's reserves comprise of funds designated for specific purposes of £530,000 Restricted Funds of £27,000 and general reserves of £137,331 of which £125,804 is considered to be cash, to meet operational costs for the next 3 to 6 months and provide working capital and to secure the continuity to the Scout Council's activities for the future. The general reserves represent a contingency against a range of financial risks identified by the Finance Sub- Committee. These are reviewed regularly by the Finance Sub- Committee and adjustments to reserves are recommended to the County Trustee Board.

Other short-term deposits provide additional income for the Scout Council's activities. As at 31st December 2024, the total funds amounted to £694,331 (2023 £637,321). These are detailed in note 23 to the Financial Statements.

**Nottinghamshire County Scout Council
Report Of The County Trustee Board
For The Year Ended 31 December 2024**

Funding

The County Trustee Board are satisfied that the County's assets are sufficient and available to fulfil its current obligations.

Risk Assessment

The County has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss, these include two signatories for all payments and comprehensive insurance policies to ensure that insurable risks are covered. During the year the Trustees have established a Risk & Compliance Committee to enhance risk management.

Statement Of Trustees' Responsibilities

The Trustees are responsible for preparing the Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Account Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to Charities in England and Wales requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the affairs of the Charity and of the incoming resources and application of resources of the Charity for that period. In preparing these financial statements. The Trustees are required to:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles of the Charities SORP 2015
- make judgements and estimates that are reasonable and prudent.
- state whether FRS 102 "the reporting standard applicable in the UK and Republic of Ireland" has been followed.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business

The Trustees are responsible for keeping accounting records that disclose, with reasonable accuracy, the financial position of the Charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, The Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.



Stuart Howells
County Chair

**Independent Examiner's Report To The County Executive
Committee Of Nottinghamshire County Scout Council**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31st December 2024 which are set out on pages 11 to 24.

This report is made solely to the Charity's Trustees as a body, in accordance with Section 145 of the Charities Act 2011. My independent examination work has been undertaken so that I might state to the Charities Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept, or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my Independent examination work, for this report, or for the opinions I have found.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's accounts 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 company'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 by because I am a member of The Institute of Chartered Accountants in England and Wales, 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 accounts do not accord with those records ; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

No other matters have come to my attention in connection with my examination in which , attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



For and on behalf of Iliffe Poulter Ltd

Date 29/05/25

1a Bonington Road,
Mapperley,
Nottingham,
Nottinghamshire
NG3 5JR

Relevant professional qualification or body: Institute of Chartered Accountants in England & Wales

Nottinghamshire County Scout Council
Statement Of Financial Activities
For The Year Ended 31 December 2024

	Notes	Unrestricted	Restricted £	2024 Total Funds	2023 Total Funds
INCOMING RESOURCES					
Donations and Legacies	4	13,267	-	13,267	32,887
Charitable Activities	5	107,224	223,095	330,319	296,864
Other Trading Activities	6	48,412	17,480	65,892	48,495
Investment Income	7	10,207	-	10,207	9,163
TOTAL		179,110	240,575	419,685	387,409
RESOURCES EXPENDED					
Raising Funds	8	18,001	15,403	33,404	24,905
Charitable Activities	9	100,438	201,788	302,226	296,978
Other Exceptional Expenditure	12	47,045	-	47,045	-
TOTAL		159,778	222,897	382,675	321,883
NET INCOME/(DEFICIT)		19,332	17,678	37,010	65,526
NET MOVEMENT IN FUNDS		19,332	17,678	37,010	65,526
RECONCILIATION OF FUNDS					
Fund balances brought forward	23	634,321	3,000	637,321	571,795
Funding received		-	26,000	26,000	-
Funding utilised		(4,000)	(2,000)	(6,000)	-
Fund balances carried fwd	23	649,653	44,678	694,331	637,321

All activities relate to continuing operations

The notes on pages 12 to 23 form part of these Financial Statements

**Nottinghamshire County Scout Council
Balance Sheet As At 31 December 2024**

	Note	£	2024 £	£	2023 £
FIXED ASSETS					
Tangible Assets	19		172,599		205,749
CURRENT ASSETS					
Stocks		-		900	
Debtors	20	14,680		40,252	
Cash at Bank and in Hand		<u>561,938</u>		<u>438,799</u>	
		576,618		479,951	
CREDITORS: amounts falling due within one year	21	<u>54,886</u>		<u>48,379</u>	
NET CURRENT ASSETS			521,732		431,572
NET ASSETS			<u>694,331</u>		<u>637,321</u>
Represented by:					
RESTRICTED FUNDS	23		27,000		3,000
UNRESTRICTED FUNDS					
Designated funds	23	530,000		429,000	
Unrestricted funds	23	<u>137,331</u>		<u>205,321</u>	
			<u>667,331</u>		<u>634,321</u>
THE COUNCIL'S FUNDS			<u>694,331</u>		<u>637,321</u>

The financial statements were approved by the Trustees on 29th May 2025 and are signed on their behalf by:



CJ Flewitt
Trustee-Treasurer



S Howells
Trustee- County Chair

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

Statement Of Cash Flows
For The Year Ended 31 December 2024

	2024	2023
	£	£
Cash flows from operating activities :		
Net cash provided by (used in)operating activities	<u>130,550</u>	<u>(136,115)</u>
Cash flows from investing activities		
Interest on bank deposits	10,207	9,163
Purchase of fixed assets	(17,618)	(7,574)
Proceeds from sale of tangible assets	-	400
Net cash used in investing activities	<u>(7,411)</u>	<u>1,989</u>
Change in cash and cash equivalents during the year	123,139	(134,126)
Cash and cash equivalents at the beginning of the year	438,799	572,925
Cash and cash equivalents at the end of the year	<u>561,938</u>	<u>438,799</u>
Reconciliation of net income/(expenditure) to net cash flow from operating activities		
Cash at bank and in hand brought forward	37,010	65,526
Net income/(expenditure) for the year	37,010	65,526
Adjustments for :		
Depreciation	50,768	25,718
Profit on disposal of fixed assets	-	(80)
Interest on bank deposits	(10,207)	(9,163)
Funding received	26,000	-
Funding utilised	(6,000)	-
(increase)/decrease in stocks	900	(126)
(increase)/decrease in debtors	25,572	72,862
(Decrease)/increase in creditors	6,507	(290,852)
	<u>130,550</u>	<u>(136,115)</u>
Cash at bank and in hand	<u>561,938</u>	<u>438,799</u>

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

Nottinghamshire County Scout Council
Notes To The Financial Statements
For The Year Ended 31 December 2024

1 Constitution

The charity is a public benefit entity and a registered charity in England and Wales Charity number 522441 and is unincorporated whose purpose is to promote the development of young people in achieving their full physical social and spiritual potentials as individuals as responsible citizens and as members of their local National and International Communities. The address of the principal office is Unit 1 Trinity House, Robey Close, Linby, Nottinghamshire, NG15 BAA.

2 Statement Of Compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland,' the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP 2019 (FRS 102)) and the Charities Act 2011.

3 Accounting Policies

a The Basis of Preparation

The Financial Statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these Financial statements. The Financial Statements are presented in sterling.

b Scope of the Financial Statements

The Financial Statements cover the activities controlled by Nottinghamshire County Scout Council. The activities of the Scout Districts and Scout Groups are not reflected in these financial statements as they are separate autonomous charities which are affiliated to the Scout Association.

c Preparation of Accounts on a going concern basis

After reviewing the forecasts and budgets the Trustees have a reasonable expectation that the Charity has adequate resources to continue operational existence for the foreseeable future. The Charity therefore continues to adopt the going concern basis in preparing its Financial Statements.

d Consolidation

The Charity is not required to prepare consolidated accounts in accordance with the Charities Act 2011

e Recognition of income

Membership Subscriptions

Membership subscriptions are paid in advance for the year ending on 31st March. The amount receivable for the year ended 31st December 2023 is shown in the Statement of Financial Activities.

Grants Receivable

Grants are recognised when the Charity becomes unconditionally entitled to income. Grants received for a specific purpose are treated as restricted funds.

Grants restricted to future accounting periods are deferred and recognised in those periods.

Legacies

Legacies are accounted for when it is probable that they will be received and the amount can be reliably ascertained

Donations and voluntary income are recognised when they are received.

Income from Charitable Activities

This comprises income from the provision of events, celebrations and activities supporting the objects of the Charity. Income received in advance of the provision of Scouting events is deferred until the criteria for income recognition is met.

In respect of donated goods for sale in the Charity shop, values are not recognised on receipt of the goods but instead the value of donated goods is recognised as income when sold.

Investment income

Interest is accounted for on an accruals basis

Nottinghamshire County Scout Council
Notes To The Financial Statements
For The Year Ended 31 December 2024 (Continued)

Donated Services

The Charity benefits greatly from the involvement and enthusiastic support of its Volunteers. In accordance with the Charity SORP 2019 (FRS 102) the time of general Volunteers is not recognised in the Accounts.

f Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings

Raising Funds

This covers all expenditure incurred by the Charity to raise funds for its charitable purposes including the costs of all fund raising activities and events plus associated support costs.

Charitable Activities

Comprises grants to individuals and Groups, activities and events in the course of carrying out its charitable activities. Expenditure made in advance of the provision of Scouting events is deferred and recognised when the event has taken place . It also includes governance costs, comprising costs associated with the constitutional and statutory requirements.

Support Costs

Support costs comprises of common office costs which are apportioned between fund raising activities and charitable activities and allocated on a basis consistent with the use of resources.

VAT

The County Scout Council is a partially exempt organisation and is, therefore, unable to reclaim all the VAT it pays. Where it is not possible to reallocate irrecoverable VAT to the expenses and minor assets concerned all irrecoverable VAT is written off in the Statement of Financial Activities.

Operating Leases

Rentals payable and operating leases are charged to expenses on a straight line basis of the term of the lease.

g Tangible Fixed Assets

Fixed assets are stated at cost. The costs of minor additions or those costing below £1,000 are not capitalised , but written off through the statement of financial activities.

Depreciation is calculated to write off the cost less estimated residual value of fixed assets over their useful lives by equal instalments as follows:-

Freehold Land	Not depreciated
Freehold Property	Over 50 years
Leasehold Property Improvements	Over 23 years
Fixtures and Fittings	Over 15 years
Equipment	Between 3 and 5 years
Motor Vehicles	Over 5 years

h Stocks

Stocks are valued at the lower of cost and net realisable value, on a first in first out basis

i Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discounts offered. Prepayments are valued at the amount prepaid net of any trade discounts.

Nottinghamshire County Scout Council
Notes To The Financial Statements
For The Year Ended 31 December 2024 (Continued)

j Short Terms Deposits

These are cash deposits and cash equivalents with a maturity of more than 3 months.

k Cash at Bank and in hand

Cash at Bank and Cash in hand includes cash and short term highly liquid investments with a short maturity of 3 months or less from the date of acquisition or opening of the deposit or similar kind.

l Creditors and Provisions

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised on their settlement amount after allowing for any trade discounts due.

m Financial Instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently at their settlement value.

n Defined Contribution Plans

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

o Fund Accounting

All funds have been identified as required by the Statement of Recommended Practice and fall within the following categories:-

Unrestricted Funds

These funds are those received which are not subject to any special restrictions, they are divided between general funds and designated funds. The designated funds comprise amounts set aside by the Trustees of the Council to be used for particular purposes.

Restricted Funds

Restricted funds are those earmarked for a special purpose by donors or terms of an appeal.

	Unrestricted	Restricted	Total Funds
	£	£	2024 £
4 Donations And Legacies			
Donations	13,267	-	13,267
Legacies	-	-	-
General Grants provided by Notts County Council	-	-	-
	13,267	-	13,267

	Unrestricted	Restricted	Total Funds
	£	£	2023 £
Donations	-	5,983	5,983
Legacies	25,654	-	25,654
General Grants provided by Notts County Council	1,250	-	1,250
	26,904	5,983	32,887

Nottinghamshire County Scout Council
Notes To The Financial Statements
For The Year Ended 31 December 2024 (Continued)

5 Charitable Activities

	Unrestricted	Restricted	Total Funds 2024
	£	£	£
Membership Subscriptions (note 14)	105,954		105,954
Adventure	-	43,965	43,965
The Big Weekend	-	155,558	155,558
Emergency Scout Support Team	-	23,572	23,572
Jamboree	1,270	-	1,270
Other Activities	-	-	-
Nottingham Emergency Scout Support Team	-	-	-
Books and Badges	-	-	-
	107,224	223,095	330,319

	Unrestricted	Restricted	Total Funds 2023
	£	£	£
Membership Subscriptions (note 14)	100,247	-	100,247
Activities and Sports	-	-	-
Notts Scout Adventure Centre	43,743	-	43,743
Jamboree	-	132,325	132,325
Other Activities	3,084	-	3,084
Nottingham Emergency Scout Support Team	14,242	-	14,242
Books and Badges	3,223	-	3,223
	164,539	132,325	296,864

6 Other Trading Activities

	Total Funds			Total Funds	
	Unrestricted	Restricted	2024	Unrestricted	2023
	£	£	£	£	£
Gang Show	-	17,480	17,480	-	-
Charity Shops	48,412	-	48,412	48,495	48,495
	48,412	17,480	65,892	48,495	48,495

7 Investment Income

	Total Funds			Total Funds	
	Unrestricted	2024	Unrestricted	2023	
	£	£	£	£	
Bank Interest Receivable	10,207	10,207	9,163	9,163	

Nottinghamshire County Scout Council
Notes To The Financial Statements
For The Year Ended 31 December 2024 (Continued)

8 Costs Of Other Trading Activities

	Unrestricted	Restricted	Total Funds 2024
	£	£	£
Gang Shows	486	15,403	15,889
Charity Shops	15,056	-	15,056
Support Costs	-	-	-
Depreciation	2,459	-	2,459
	<u>18,001</u>	<u>15,403</u>	<u>33,404</u>

	Unrestricted	Restricted	Total Funds 2023
	£	£	£
Gang Shows	770	-	770
Charity Shops	14,135	-	14,135
Support Costs	10,000	-	10,000
Depreciation	-	-	-
	<u>24,905</u>	<u>-</u>	<u>24,905</u>

Nottinghamshire County Scout Council
Notes To The Financial Statements
For The Year Ended 31 December 2024 (Continued)

9 Expenditure On Charitable Activities

	Unrestricted	Restricted	Total Funds 2024
	£	£	£
Activities and Sports	5,565	-	5,565
Notts Scout Adventure Centre	-	29,115	29,115
Jamboree	-	-	-
The Big Weekend	2,636	149,852	152,488
Other Activities	1,113	-	1,113
Training	1,504	-	1,504
County Team Recognition	-	-	-
Nottingham Emergency Scout Support Team	-	22,821	22,821
Regional Fund	1,500	-	1,500
Development	5,976	-	5,976
Grants Payable (Note 18)	-	-	-
Commissioners and Advisors Expenses	6,723	-	6,723
Depreciation	13,507	-	13,507
Profit on Disposal of Fixed Assets	-	-	-
Books and Badges	5,891	-	5,891
Support Costs (Note 10)	56,023	-	56,023
	100,438	201,788	302,226

	Unrestricted	Restricted	Total Funds 2023
	£	£	£
Activities and Sports			
Notts Scout Adventure Centre	24,370	2,983	27,353
Jamboree	-	152,560	152,560
The Big Weekend	-	-	-
Other Activities	754	-	754
Training	8,701	-	8,701
County Team Recognition	7,043	-	7,043
Nottingham Emergency Scout Support Team	12,865	-	12,865
Regional Fund	1,500	-	1,500
Development	830	-	830
Grants Payable (Note 18)	190	-	190
Commissioners and Advisors Expenses	1,545	-	1,545
Depreciation	19,267	-	19,267
Profit on Disposal of Fixed Assets	(80)	-	(80)
Books and Badges	3,586	-	3,586
Support Costs (Note 10)	60,864	-	60,864
	141,435	155,543	296,978

Nottinghamshire County Scout Council
Notes To The Financial Statements
For The Year Ended 31 December 2024 (Continued)

10 Support Costs

	Total Funds		Total Funds	
	Unrestricted £	2024 £	Unrestricted £	2023 £
Administration Salaries and NIC	19,456	19,456	25,386	25,386
Pension Contributions	100	100	327	327
Repairs and Renewals	3,731	3,731	4,511	4,511
Printing and Stationary	3,052	3,052	2,216	2,216
Postage and Telephone	1,532	1,532	2,414	2,414
Insurance	4,047	4,047	3,616	3,616
Rates, Heat, Light and Water	8,587	8,587	6,947	6,947
Bank Charges	1,036	1,036	980	980
Other Expenses	4,370	4,370	4,315	4,315
Depreciation	4,802	4,802	6,451	6,451
Irrecoverable VAT	-	-	4,689	4,689
Bad Debts	-	-	(9)	(9)
Governance Costs (note 11)	5,310	5,310	9,021	9,021
	56,023	56,023	70,864	70,864
		-		
Charitable Activities	56,023	56,023	60,864	60,864
Raising Funds		-	10,000	10,000
	56,023	56,023	70,864	70,864

The above support costs are those that cannot be directly allocated to specific activities. The total has been allocated on a basis consistent with the use of resources

11 Governance Costs

	Total Funds		Total Funds	
	Unrestricted £	2024 £	Unrestricted £	2023 £
Examiners Fee	1,965	1,965	2,850	2,850
HR Consultancy	1,560	1,560	1,560	1,560
Accountancy	722	722	2,304	2,304
Legal & professional	796	796	-	-
AGM Expenses	-	-	73	73
County Trustees' Expenses	267	267	2,234	2,234
	5,310	5,310	9,021	9,021

12 Other Exceptional Expenditure

	2024 £	2023 £
Irrecoverable funds lost to external fraud	9,905	-
Irrecoverable loan written off	7,140	-
Depreciation adjustment to reflect revaluation of building	30,000	-
	47,045	-

Nottinghamshire County Scout Council
Notes To The Financial Statements
For The Year Ended 31 December 2024 (Continued)

	2024	2023
	£	£
13 Net Income		
Net income is stated after charging /(crediting)		
Depreciation of tangible fixed assets	50,768	25,718
Profit on disposal of fixed assets	-	(80)
	-	(80)

14 Membership Subscriptions

Amount received in advance brought forward	25,329	24,258
Membership Subscriptions	107,691	358,231
Less: Paid to Scout Association	-	(256,913)
	133,020	125,576
Less amount received in advance carried forward	(27,066)	(25,329)
County Levy	105,954	100,247

15 Examiners Fees

Fees payable to the independent examiner for:-		
Independent examination of the financial statements	1,965	2,850
Other assurance services	722	2,304
	2,687	5,154

16 Staff Costs

Wages and Salaries	19,472	25,386
Redundancy	-	-
National Insurance	(16)	-
Pensions Costs - Defined Benefits Scheme	-	-
Defined Contribution Scheme	100	327
	19,556	25,713

The number of staff to whom Retirement Benefits accruing:
 Defined Benefit Scheme

	-	-
--	---	---

There was one employees within defined contribution scheme run by NEST. All contributions were up to date at the year end. The average number of persons employed was 1 (2023: 2). There are no employees with emoluments above £60,000 (2023: Nil).

17 Trustee Remuneration And Expenses

The aggregate amount reimbursed to County Executive Committee Members during the year in respect of travel and other expenses was £267 (2023: £2,234).

Trustees did not receive any remuneration for the year ended 31st December 2024.

18 Grants Payable

	2024	2023
	£	£
Individuals - to fund attendance at activities	-	190

Nottinghamshire County Scout Council
Notes To The Financial Statements
For The Year Ended 31 December 2024 (Continued)

19 Tangible Fixed Assets

	Freehold Property £	Leasehold Property £	Equipment £	Motor Vehicles £	Fixtures and Fittings £	Total £
Cost						
At 1st Jan 2024	234,979	58,979	149,392	17,575	25,116	486,041
Additions	-	-	17,618	-	-	17,618
Disposals	-	-	(33,696)	-	-	(33,696)
At 31st Dec 2024	234,979	58,979	133,314	17,575	25,116	469,963

Depreciation

At 1st Jan 2024	98,422	17,526	121,755	17,575	25,014	280,292
Charge	4,700	32,564	13,402	-	102	50,768
Disposals	-	-	(33,696)	-	-	(33,696)
At 31st Dec 2024	103,122	50,090	101,461	17,575	25,116	297,364

Net Book Values

At 31st Dec 2024	131,857	8,889	31,853	-	-	172,599
At 31st Dec 2023	136,557	41,453	27,637	-	102	205,749

The net book value of tangible assets are used for charitable purposes.

The title to the freehold property is held on behalf of the County Scout Council in the name of the custodian trustee, The Scout Association Trust Corporation Limited

	2024 £	2023 £
20 Debtors		
Trade Debtors	6,524	1,729
Amounts Owed by Group Undertakings	-	5,263
Other Debtors	-	25,654
Prepayments and Accrued Interest	8,156	7,606
	14,680	40,252

Last year Trade Debtors included Legacy £25,654

Last year Prepayment & Accruals included undeposited funds £7,389

21 Creditors: Amounts Falling Due Within One Year

	£	£
Trade Creditors	5,036	590
Accruals and deferred income	48,521	37,525
Social security and other taxes	1,119	8,999
Other Creditors	210	1,265
	54,886	48,379

22 Pensions And Other Post Retirement Benefits

The amount recognised in in the statement of financial activities as an expense in relation to pension contributions

	£	£
Defined Contribution scheme	100	327
Defined benefit scheme	-	-

Nottinghamshire County Scout Council
Notes To The Financial Statements
For The Year Ended 31 December 2024 (Continued)

23 Statement Of Funds

	Balance 01-Jan-24	Incoming Resources	Outgoing Resources	Transfers	Balances 31-Dec-24
	£	£	£	£	£
RESTRICTED FUNDS					
Scout Leaders Training fund	1,000	-	-	-	1,000
Gang Show	2,000	5,000	(2,000)	-	5,000
Adventure Build	-	21,000	-	-	21,000
					-
	3,000	26,000	(2,000)	-	27,000
UNRESTRICTED					
Unrestricted Designated Funds					
Activity Bursary Scheme	5,000	-	-	95,000	100,000
Building Maintenance Fund	35,000	-	-	(35,000)	-
Community Fund	-	-	-	50,000	50,000
Development Fund	49,000	-	-	1,000	50,000
District Support Fund	40,000	-	(4,000)	24,000	60,000
Gang Shows	60,000	-	-	(60,000)	-
Safety Fund	-	-	-	50,000	50,000
Water Activity Centre Building	145,000	-	-	75,000	220,000
Contingency Fund	75,000	-	-	(75,000)	-
International Fund	10,000	-	-	(10,000)	-
Major Incident Response Fund	10,000	-	-	(10,000)	-
					-
	429,000	-	(4,000)	105,000	530,000
General Funds	205,321	277,155	(222,897)	(122,248)	137,331
Total Unrestricted Funds	634,321	277,155	(226,897)	(17,248)	667,331
Total Funds	637,321	303,155	(228,897)	(17,248)	694,331

Restricted Funds

Scout Leaders Training fund

A fund donated by the Nottingham Rock and Heather Club to finance the training of Scout leaders to safely take young people into the hills

Gang show

A donation from the J N Derbyshire trust towards the next NottsScout and Guide Gang show 2025.

Water Activity Centre / Adventure

This fund represents donations received for the new build at Hoveringham due to commence Summer 25

Designated Funds

The funds have been set up for the following purposes:-

Activity Fund	The activity bursary fund has been expanded to cover leader adventurous activity training and financial support to ensure no young people are prevented from attending activities due to financial hardship
Building Maintenance Fund	This has been closed with funds transferred to a safety fund to ensure Scout buildings are accesible to all and can operate safely
Development Fund	to set aside funds for the future development of Scouting for young people in Nottinghamshire
District Support fund	To establish a specific fund for the financial support that individual Districts invest in new income streams to provide financial support locally

Nottinghamshire County Scout Council
Notes To The Financial Statements
For The Year Ended 31 December 2024 (Continued)

23 Statement Of Funds Continued
Designated Funds continued

Water Activity Centre Building A fund for the construction of a new Water Activity Centre building.

24 Analysis Of Net Assets Between Funds

	Unrestricted	Restricted	Total Funds 2024
	£	£	£
Tangible Fixed Assets	172,599	-	172,599
Current Assets	549,618	27,000	576,618
Creditors less than one year	(54,886)	-	(54,886)
	667,331	27,000	694,331

	Unrestricted	Restricted	Total Funds 2023
	£	£	£
Tangible Fixed Assets	205,749	-	205,749
Current Assets	476,951	3,000	479,951
Creditors less than one year	(48,379)	-	(48,379)
	634,321	3,000	637,321

25 Funds Held As Agent

The County Scout Council previously administers funds on behalf of the East Midlands Regional Fund, whose members include Nottinghamshire, Derbyshire, Leicestershire, Lincolnshire and Northamptonshire County Scout Councils

	2024	2023
	£	£
Funds Received: Members contributions	279,938	6,000
Funds paid out: Conference Expenses	(279,938)	(4,856)
	-	1,144
Balance of Funds held at 31st December 2023	-	9,777
Transferred to Derbyshire County Scout Council	-	(10,921)
Balance of Funds held at 31st December 2024	-	-

The above figures are not included in these financial statements

26 Other Financial Commitments

At 31st December 2024 the County Scout Council was committed to making payments under non-cancellable operating leases.

The land and lake at Hoveringham. The rent paid during the year amounted to £1,656.84 (2023: £1,656.84). The rent is subject to review every three years in line with the Retail Prices Index. The next review date is 31st March 2023. The lease terminates on 30th March 2044.

The Sherwood Charity shop lease has expired and it now a tenancy at will. The rent paid during the year amounted to £10,186 (2023: £10,102).

The trustees are not aware of any other financial commitments.

Nottinghamshire County Scout Council
Notes To The Financial Statements
For The Year Ended 31 December 2024 (Continued)

27 Subsidiary Undertaking

The Charity has a wholly owned subsidiary, Nottinghamshire Scout Activities a company limited by guarantee number 14005602 incorporated in England & Wales on 28th March 2022.

The subsidiary has ceased to trade and has made an application to be struck off.

A summary of the results of the subsidiary for the year ended 31st December 2024

The Statement of Financial Position as at 31st December 2024

Current assets	-
Current Liabilities	-
Net Current assets	-
Accruals and deferred income	-
Net assets	-

28 Related Party Transactions

The Charity has a wholly owned subsidiary as detailed in note 27 above. During the year an amount of £7,140 was written off as irrecoverable following on from the consequences of fraudulent activity by a third party reported last year. As at the balance sheet the amount due from the subsidiary was £Nil (2023 : £5,263).

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

England & Wales - Charity number 522441

Accounts

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

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**NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL
ADMINISTRATION**

REGISTERED CHARITY NUMBER	522441
GOVERNING DOCUMENT	Policy Organisation and Rules of the Scout Association
HEADQUARTERS	The Nottinghamshire County Scout Council Unit 1 Trinity House Robey Close Linby Nottinghamshire NG15 8AA Telephone Number: 0115 952 3617 E-mail: office@notts-scouts.org.uk
COUNTY REGISTRATION NUMBER WITH THE SCOUT ASSOCIATION	147
THE SCOUT ASSOCIATION	Gilwell Park Chingford LONDON E4 7QW
INDEPENDENT EXAMINER	A.R.R Price FCA of A.R.R Price Limited 17 Newstead Grove NOTTINGHAM NG1 4GZ
BANKERS	Co-operative Bank Business Direct PO Box 250 WN8 6WT
SOLICITORS	Browne Jacobson Solicitors 44 Castlegate NOTTINGHAM NG1 7BJ
CUSTODIANS	The Scout Association Trust Corporation Limited Gilwell Park Chingford London E4 7QW 1

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

The Nottinghamshire County Scout Council (the Scout Council) is the electoral body which supports and encourages the development of Scouting in the County. It is the body to which the County Trustees are accountable.

Vice Presidents

John J Asplin Esq; Philip Currier Esq; Stuart Howells Esq; George Purdy CBE;
Derek R. Ringer Esq; Matthew Rooney Esq; Mrs Kathryn Wills

COUNTY TRUSTEE BOARD

The members of the County Trustee Board are the Charity Trustees of the Scout Council. During the year, the members were as follows:

TRUSTEES: *Ex-Officio*

Name		Sub Committee Membership(s)	Board Attendance
County Chair	Stuart Howells	All	80%
County Commissioner	Steven Tupper	All	100%
County Youth Commissioner	Jack Kellas	Finance & General Purposes	100%
County Secretary	Jayne Burton-Naylor	Appointments Advisory	60%
County Treasurer(s)	Chris Flewitt	Finance	100%
	Gavin Hammond	Finance	20%

TRUSTEES: *Elected*

John Asplin	Finance, General Purposes	40%
Jordan Phillips	Finance, General Purposes	100%
Giovanna Kelsey-DiCabria	General Purposes	100%
Jack Beresford (till June 23)	Finance, General Purposes	40%
Robert Erridge (till June 2023)	Finance, General Purposes	60%
Christine Sheard (till June 2023)	Appointments Advisory	100%

TRUSTEES: *Nominated*

Paul Neal	Appointments Advisory, Finance	60%
Jacob Piechota	Appointments Advisory	66%
Kate Smith	General Purposes	60%
Ed Hewes (resigned November 23)	General Purposes	20%
Stefan Fox (till June 2023)	Appointments Advisory	60%

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

REPORT OF THE COUNTY TRUSTEE BOARD FOR THE YEAR ENDED 31st DECEMBER 2023

The County Trustee Board presents its report together with Financial Statements for the year ending 31st December 2023. This document should be read in conjunction with the "Policy, Organisation & Rules" of the Scout Association (PO&R).

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Scout Association exists by authority of Royal Charters, which give authority to the Bye Laws of the Association, which are approved by His Majesty's Privy Council. The Bye Laws, in turn, authorise the making of rules for the regulation of the Association's affairs, as detailed in "Policy, Organisation and Rules". Nottinghamshire County Scout Council is a Trust established within the structure of The Scout Association to provide leadership, advice, and support for Scout Districts and through them, for Scout Groups within Nottinghamshire. Trustees are appointed in accordance with "Policy, Organisation & Rules."

The Nottinghamshire Scout County is led by a County Commissioner and supported by the County Trustee Board. They are accountable to the County Scout Council for the satisfactory running of the County. The County Commissioner is assisted and supported by the County Team comprising of the Deputy County Commissioners, County Youth Commissioner, District Commissioners, County Scout Network Commissioner, County Training Manager, all Assistant County Commissioners, County Administrators and Advisors and the County Scout Active Support Units.

The County Commissioner is appointed nationally and they nominate the Chair of the County Trustee Board. The County Chair, Treasurer and Secretary are appointed at the Annual General Meeting. All Trustees are elected/nominated for three-year periods with the exception of co-opted trustees who are appointed until the next AGM. The Trustee Board confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charities' aims and objectives.

OBJECTIVES AND ACTIVITIES

The Scout Council exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.

As Scouts, we are guided by these values:

- **Integrity** - We act with integrity; we are honest, trustworthy, and loyal.
- **Respect** - We have self-respect and respect for others.
- **Care** - We support others and take care of the world in which we live.
- **Belief** - We explore our faiths, beliefs, and attitudes.
- **Co-operation** - We make a positive difference; we co-operate with others and make friends.

Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting and enjoy what they are doing and have fun, take part in activities indoors and outdoors, learn by doing, share in spiritual reflection, take responsibility and make choices, undertake new and challenging activities and make and live by their Promise.

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

REPORT OF THE COUNTY TRUSTEE BOARD FOR THE YEAR ENDED 31st DECEMBER 2023

KEY POLICIES

The order of the policies in this section infers no order of importance nor priority; they are all equal. Full details of each policy are contained within PO&R.

- **The Religious Policy**

The Scout Movement includes Members of many different faiths and religions as well as those with no formal religion.

- **The Equal Opportunities Policy**

The Scout Association is part of a worldwide educational youth movement. The values, which underpin and inspire its work are embodied in the Scout Promise and Law and in the Purpose of the Association. Within this framework, the Association is committed to equality of opportunity for all members.

- **Safeguarding Policy**

It is the Policy of the Scouts to safeguard the welfare of all children, young people and adults at risk by protecting them from neglect and from physical, sexual and emotional harm. The Scouts understand that individuals thrive in safe surroundings so we are committed to ensuring that the Scouts is safe and enjoyable for everyone involved and that safeguarding practice reflects statutory responsibilities, government guidance and complies with best practice and The Charity Commission requirements.

- **The Safety Policy**

It is the policy of The Scout Association to provide opportunities for young people and adult volunteers to develop and appreciate what risk is and how it is managed. This vital skill for life is developed by providing opportunities to learn and experience activities that are adventurous but where risk is controlled and managed as far as is reasonably practicable.

The Scouts recognises that life is not risk-free and, in its turn, scouting is not risk-free. As the Scouts, we endeavour to manage these risks to wellbeing and safety to be as low as is reasonably practicable. Identifying and proportionately managing risk is a skill for life that we wish to kindle, develop and enhance in all of our members.

- **The Vetting Policy**

It is the policy of The Scout Association to check all adult volunteers to ensure that: only adults appropriate for a role are permitted to undertake responsibilities in Scouting; and that regular reviews are undertaken of adult volunteers to ensure their continued suitability.

- **The Anti Bullying Policy**

“Children have the right to protection from all forms of violence (physical or mental). They must be kept safe from harm, and they must be given proper care by those looking after them.” [The United Nations Convention on the Rights of the Child, Article 19].

The Scout Association is committed to this ethos and seeks to ensure, as far as is reasonably practicable, the prevention of all forms of bullying among Members. To this end all Scouting activities should have in place rigorous anti-bullying strategies

- **The Privacy and Data Protection Policy**

The Scout Association takes the protection of privacy and personal data very seriously and all adults operating within Scouting, whether at National UKHQ or within local Scout units (i.e., Scout Groups, Districts, Counties, Areas, Regions (Scotland) or Countries), must comply with data protection law which includes the UK General Data Protection Regulation “GDPR.”

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

REPORT OF THE COUNTY TRUSTEE BOARD FOR THE YEAR ENDED 31st DECEMBER 2023

ACHIEVEMENTS AND PERFORMANCE

- The number of young people (4-25 years) in Scouting in Nottinghamshire increased significantly on the previous year to 7,562 from 7,085. The number of active adults was 2,481. This took the County to over 10,000 members for the first time since 2019.
- 6 King's Scout Awards and 8 Gold Duke of Edinburgh Awards were achieved.
- The County Awards Advisory Committee continued to ensure that large numbers of adults received recognition for their efforts. This included in October, where we held the annual Oak Awards to celebrate the special achievements of individuals and groups from across Nottinghamshire.
- 115 wood badges have been achieved, an increase on 65 the previous year – a huge well done to everyone who worked so hard towards these.
- Mandatory safety and safeguarding training performance has remained strong with the County approaching 99% compliance.
- Despite the well-publicised circumstances in South Korea both our World Scout Jamboree Contingent and International Service Team members did Nottinghamshire and Scouting proud. They all adapted well and had a great time undertaking making activities and experiences that will remain with them for the rest of their lives.
- The Nottinghamshire Gang Show was held in March enabling young people from around the County to experience putting on a show week watched by thousands at the Theatre Royal Nottingham.
- There are 3 Scout Active Support Units who support the work undertaken. These being Nottinghamshire Emergency Scout Support Unit (NESST), Notts Scouts Adventure and the Bog Squad.
- The Charity Shop in Sherwood continues to provide valuable income, which supports our leaders by enabling the County to provide free adult training.
- The Big Weekend venue was changed to the Newark Showground with less than 6 months to go until the event – a big undertaking by the organising team. Despite this and although the event happened in 2024 (outside of this reporting year) it would be remiss not to mention the fact it was a huge success with around 3,000 members from across the county taking part.

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

REPORT OF THE COUNTY TRUSTEE BOARD FOR THE YEAR ENDED 31st DECEMBER 2023

ACHIEVEMENTS AND PERFORMANCE CONTINUED

- The Squirrel Scout section has continued to gain momentum across the County with more groups opening dreys. At time of the 2024 census, 24 dreys had been opened with plans in place for at least another 15 to open during the year.
- There has been continued strong access to the County's adventurous activity provision. In total there were over 26,500 hours of youth activity at Hoveringham in 2023. We also saw an increase in the number of young people accessing the facility from deprived backgrounds, large part of this was the outreach undertaken by the team and the incentives provided.
- 370 young people are now enrolled and active in the County coordinated young leader provision with over 18 young leader belts and 170 module A's being achieved during the year.
- The County ended 2023 with a full set of District Lead Volunteers in place. This is a significant requirement for a successful County ensuring drive and focus in all corners of Nottinghamshire.
- The County has also continued to prepare for the national Transformation programme. The County and Districts having adopted new structures and work is well underway to ensure Compass data is as accurate as possible before it migrates to the new membership system.

OUR AMBITIONS AND AREAS OF FOCUS ARE

- Develop plans for transition to a new County Lead Volunteer
- Through consultation with key stakeholders, form new a strategy for Nottinghamshire for the coming years
- Continue to focus on the development of activities at Hoveringham
- Building on the success of our first county camp in 6 years - The BIG Weekend, we will form a long-term plan of County led events for both young people and adults
- Work with Groups and Districts to identify where programme support is needed, establishing programme support teams to provide inspiration and training
- Scope additional adult learning opportunities in hot topics, such as mental health first aid and volunteer recruitment

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

REPORT OF THE COUNTY TRUSTEE BOARD FOR THE YEAR ENDED 31st DECEMBER 2023 (CONTINUED)

OUR AMBITIONS AND AREAS OF FOCUS ARE CONTINUED

- Continue to closely manage compliance of mandatory ongoing learning completion to ensure we continue to deliver Scouting in a safe manner
- Reviewing the Scout Council's approach to Risk Management
- Create a new development plan focussing on growth, including opening new Squirrel Dreys and improvements to how we manage joining enquiries
- Manage the changes coming from the national Transformation programme and support our volunteers to embed these changes locally
- Later on in the year we will be holding Gang Show auditions for youth members for the 2025 show. The team are already working hard on pulling the show together

TRUSTEESHIP AND TRAINING

The Trustees of the Nottinghamshire County Scout Council are appointed by members of the Council and to stand for periods of three years.

Following the AGM, new Trustees are inducted. The induction covers the role of a Trustee, their responsibilities, an overview of the County and what is expected of them over the coming year.

FINANCIAL REVIEW

There was a financial surplus in the year of £65,526, including a legacy of £26k, improved investment income £7k due to interest rates, release of provisions of £21k, and a surplus of £16k from the Water Activity Centre at Hoveringham.

The attached accounts give details of the financial transactions and business transacted in the year and the financial position of the Nottinghamshire County Scout Council at the end of the year.

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

REPORT OF THE COUNTY TRUSTEE BOARD FOR THE YEAR ENDED 31st DECEMBER 2023 (CONTINUED)

RESERVES POLICY

The Scout Councils reserves comprise of funds designated for specific purposes of £429,000, Restricted Funds of £3,000 and general reserves of £205,321 of which £106,307 is considered to be cash, to meet operational costs for the next 3 to 6 months and provide working capital and to secure the continuity to the Scout Council's activities for the future. The general reserves represent a contingency against a range of financial risks identified by the Finance Sub-Committee. These are reviewed regularly by the Finance Sub-Committee and adjustments to reserves are recommended to the County Trustee Board.

Other short-term deposits provide additional income for the Scout Council's activities.

As at 31st December 2023, the total funds amounted to £637,321 (2022 £571,795). These are detailed in note 25 to the Financial Statements.

FUNDING

The County Trustee Board satisfied that the County's assets are sufficient and available to fulfil its current obligations.

RISK ASSESSMENT

The Trustees through the various sub-committees routinely monitor all significant risks both financial and non-financial to which the Charity may be exposed, and the County Trustee Board is aware of these risks and their obligations to minimise and reduce them. They are satisfied that appropriate systems and insurances are in place to mitigate those risks. When additional risks are identified systems are put in place to mitigate such risks.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Account Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to Charities in England and Wales requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the affairs of the Charity and of the incoming resources and application of resources of the Charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles of the Charities SORP 2015
- make judgements and estimates that are reasonable and prudent.
- state whether FRS 102 "the reporting standard applicable in the UK and Republic of Ireland" has been followed.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

**REPORT OF THE COUNTY TRUSTEE BOARD
FOR THE YEAR ENDED 31st DECEMBER 2023**

The Trustees are responsible for keeping accounting records that disclose, with reasonable accuracy, the financial position of the Charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, The Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities



**STUART HOWELLS
COUNTY CHAIR**

13.06.2024

INDEPENDENT EXAMINER'S REPORT TO THE COUNTY EXECUTIVE COMMITTEE OF NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31st December 2023 which are set out on pages 11 to 27.

This report is made solely to the Charity's Trustees as a body, in accordance with Section 145 of the Charities Act 2011. My independent examination work has been undertaken so that I might state to the Charities Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept, or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my Independent examination work, for this report, or for the opinions I have found.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's accounts 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 company'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 by because I am a member of The Institute of Chartered Accountants in England and Wales, 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 accounts do not accord with those records ; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I draw the readers attention to note 30 Post balance sheet event regarding the Charity being subject of a banking fraud .

No other matters have come to my attention in connection with my examination in which , attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:



Name A R R Price FCA

For and on behalf of A R R Price Limited

Relevant professional qualification or body: Institute of Chartered Accountants in England & Wales

Address 17 Newstead Grove , Nottingham NG1 4GZ

Date

13th June 2024

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2023**

	Notes	Unrestricted	Restricted	2023 Total Funds	2022 Total Funds
		£	£	£	£
INCOMING RESOURCES					
Donations and Legacies	4	26,904	5,983	32,887	28,986
Charitable Activities	5	164,539	132,325	296,864	136,450
Other Trading Activities	6	48,495	-	48,495	42,451
Investment Income	7	9,163	-	9,163	3,521
Other	8	-	-	-	206
TOTAL		249,101	138,308	387,409	211,614
RESOURCES EXPENDED					
Raising Funds	9	24,905	-	24,905	24,776
Charitable Activities	10	141,435	155,543	296,978	159,351
Other Exceptional Expenditure	13	-	-	-	223,564
TOTAL		166,340	155,543	321,883	407,691
NET INCOME/(DEFICIT)		82,761	(17,235)	65,526	(196,077)
TRANSFER BETWEEN FUNDS	24	(1,095)	1,095	-	-
NET MOVEMENT IN FUNDS		81,666	(16,140)	65,526	(196,077)
RECONCILIATION OF FUNDS					
Fund balances brought forward	24	552,655	19,140	571,795	767,872
Fund balances carried forward	24	634,321	3,000	637,321	571,795

All activities relate to continuing operations


The notes on pages 14 to 27 form part of these Financial Statements


NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

BALANCE SHEET AS AT 31ST DECEMBER 2023

	Note	2023		2022	
		£	£	£	£
FIXED ASSETS					
Tangible Assets	20		205,749		224,213
CURRENT ASSETS					
Stocks		900		774	
Debtors	21	40,252		113,114	
Cash at Bank and in Hand		438,799		572,925	
		479,951		686,813	
CREDITORS: amounts falling due within one year					
	22	48,379		339,231	
NET CURRENT ASSETS			431,572		347,582
NET ASSETS			637,321		571,795
Represented by:					
RESTRICTED FUNDS	24		3,000		19,140
UNRESTRICTED FUNDS					
Designated funds	24	429,000		475,064	
Unrestricted funds	24	205,321		77,591	
			634,321		552,655
THE COUNCIL'S FUNDS			637,321		571,795

The financial statements were approved by the Trustees on 13-06-2024 and are signed on their behalf by:


 C J Flewitt
 Trustee - Treasurer


 S Howells
 Trustee- County Chair

The notes on pages 14 to 27 form part of these financial statements.

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31ST DECEMBER 2023**

	2023	2022
	£	£
Cash flows from operating activities :		
Net cash provided by (used in)operating activities	<u>(136,115)</u>	<u>32,795</u>
Cash flows from investing activities		
Interest on bank deposits	9,163	3,521
Insurance proceeds	-	6,210
Purchase of fixed assets	(7,574)	(32,112)
Proceeds from sale of tangible assets	400	-
Net cash used in investing activities	<u>1,989</u>	<u>(22,381)</u>
Change in cash and cash equivalents during the year	(134,126)	10,414
Cash and cash equivalents at the beginning of the year	<u>572,925</u>	<u>562,511</u>
Cash and cash equivalents at the end of the year	<u><u>438,799</u></u>	<u><u>572,925</u></u>
Reconciliation of net income/(expenditure) to net cash flow from operating activities		
Net income/(expenditure) for the year	65,526	(196,077)
Adjustments for :		
Depreciation	25,718	27,461
Profit on disposal of fixed assets	(80)	(4,125)
Interest on bank deposits	(9,163)	(3,521)
(Increase)/decrease in stocks	(126)	1,384
(Increase)/decrease in debtors	72,862	(94,253)
(Decrease)/increase in creditors	(290,852)	301,926
	<u>(136,115)</u>	<u>32,795</u>
Cash at bank and in hand	<u><u>438,799</u></u>	<u><u>572,925</u></u>

The notes on pages 14 to 27 form part of these financial statements.

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2023

1 CONSTITUTION

The charity is a public benefit entity and a registered charity in England and Wales Charity number 522441 and is unincorporated, whose purpose is to promote the development of young people in achieving their full physical, social and spiritual potentials as individuals as responsible citizens and as members of their local National and International Communities. The address of the principal office is Unit 1 Trinity House, Robey Close, Linby, Nottinghamshire, NG15 8AA.

2 STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP 2019 (FRS 102)) and the Charities Act 2011.

3 ACCOUNTING POLICIES

a The Basis of Preparation

The Financial Statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these Financial statements. The Financial Statements are presented in sterling.

b Scope of the Financial Statements

The Financial Statements cover the activities controlled by Nottinghamshire County Scout Council. The activities of the Scout Districts and Scout Groups are not reflected in these financial statements as they are separate autonomous charities which are affiliated to the Scout Association.

c Preparation of Accounts on a going concern basis

After reviewing the forecasts and budgets the Trustees have a reasonable expectation that the Charity has adequate resources to continue operational existence for the foreseeable future. The Charity therefore continues to adopt the going concern basis in preparing its Financial Statements.

d Consolidation

The Charity is not required to prepare consolidated accounts in accordance with the Charities Act 2011

e Recognition of income

Membership Subscriptions

Membership subscriptions are paid in advance for the year ending on 31st March. The amount receivable for the year ended 31st December 2023 is shown in the Statement of Financial Activities.

Grants Receivable

Grants are recognised when the Charity becomes unconditionally entitled to income.

Grants received for a specific purpose are treated as restricted funds.

Grants restricted to future accounting periods are deferred and recognised in those periods.

Legacies

Legacies are accounted for when it is probable that they will be received and the amount can be reliably ascertained

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2023 (CONTINUED)

3 ACCOUNTING POLICIES (CONTINUED)

Donations

Donations and voluntary income are recognised when they are received.

Income from Charitable Activities

This comprises income from the provision of events, celebrations and activities supporting the objects of the Charity . Income received in advance of the provision of Scouting events is deferred until the criteria for income recognition is met.

In respect of donated goods for sale in the Charity shop, values are not recognised on receipt of the goods but instead the value of donated goods is recognised as income when sold.

Investment income

Interest is accounted for on an accruals basis

Donated Services

The Charity benefits greatly from the involvement and enthusiastic support of its Volunteers. In accordance with the Charity SORP 2019 (FRS 102) the time of general Volunteers is not recognised in the Accounts.

f Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings

Raising Funds

This covers all expenditure incurred by the Charity to raise funds for its charitable purposes including the costs of all fund raising activities and events plus associated support costs.

Charitable Activities

Comprises grants to individuals and Groups, activities and events in the course of carrying out its charitable activities. Expenditure made in advance of the provision of Scouting events is deferred and recognised when the event has taken place . It also includes governance costs, comprising costs associated with the constitutional and statutory requirements.

Support Costs

Support costs comprises of common office costs which are apportioned between fund raising activities and charitable activities and allocated on a basis consistent with the use of resources.

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2023 (CONTINUED)

3 ACCOUNTING POLICIES (CONTINUED)

Donations

Donations and voluntary income are recognised when they are received.

Income from Charitable Activities

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NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2023 (CONTINUED)

3 ACCOUNTING POLICIES (CONTINUED)

VAT

The County Scout Council is a partially exempt organisation and is, therefore, unable to reclaim all the VAT it pays. Where it is not possible to reallocate irrecoverable VAT to the expenses and minor assets concerned all irrecoverable VAT is written off in the Statement of Financial Activities.

Operating Leases

Rentals payable and operating leases are charged to expenses on a straight line basis of the term of the lease.

g Tangible Fixed Assets

Fixed assets are stated at cost. The costs of minor additions or those costing below £500 are not capitalised, but written off through the statement of financial activities.

Depreciation is calculated to write off the cost less estimated residual value of fixed assets over their useful lives by equal instalments as follows:-

Freehold Land	Not depreciated
Freehold Property	Over 50 years
Leasehold Property Improvements	Over 23 years
Fixtures and Fittings	Over 15 years
Equipment	Between 3 and 5 years
Motor Vehicles	Over 5 years

h Stocks

Stocks are valued at the lower of cost and net realisable value, on a first in first out basis

i Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discounts offered. Prepayments are valued at the amount prepaid net of any trade discounts.

j Short Terms Deposits

These are cash deposits and cash equivalents with a maturity of more than 3 months.

k Cash at Bank and in hand

Cash at Bank and Cash in hand includes cash and short term highly liquid investments with a short maturity of 3 months or less from the date of acquisition or opening of the deposit or similar kind.

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2023 (CONTINUED)

3 ACCOUNTING POLICIES (CONTINUED)

l Creditors and Provisions

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised on their settlement amount after allowing for any trade discounts due.

m Financial Instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently at their settlement value.

n Defined Contribution Plans

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

o Fund Accounting

All funds have been identified as required by the Statement of Recommended Practice and fall within the following categories:-

Unrestricted Funds

These funds are those received which are not subject to any special restrictions, they are divided between general funds and designated funds. The designated funds comprise amounts set aside by the Trustees of the Council to be used for particular purposes.

Restricted Funds

Restricted funds are those earmarked for a special purpose by donors or terms of an appeal.

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2023 (CONTINUED)**

	Unrestricted	Restricted	Total Funds 2023
	£	£	£
4 DONATIONS AND LEGACIES			
Donations	-	5,983	5,983
Legacies	25,654	-	25,654
General Grants provided by Notts County Council	1,250	-	1,250
	26,904	5,983	32,887

	Unrestricted	Restricted	2022
	£	£	£
Donations	3,697	20,601	24,298
Legacies	-	-	-
General Grants provided by Notts County Council	4,688	-	4,688
Local Restrictions Grants	-	-	-
	8,385	20,601	28,986

5 CHARITABLE ACTIVITIES

	Unrestricted	Restricted	Total Funds 2023
	£	£	£
Membership Subscriptions (note 15)	100,247	-	100,247
Activities and Sports			
Notts Scout Adventure Centre	43,743	-	43,743
Jamboree	-	132,325	132,325
Other Activities	3,084	-	3,084
Nottingham Emergency Scout Support Team	14,242	-	14,242
Books and Badges	3,223	-	3,223
	164,539	132,325	296,864

	Unrestricted	Restricted	Total Funds 2022
	£	£	£
Membership Subscriptions (note 15)	92,783	-	92,783
Activities and Sports			
Notts Scout Adventure Centre	35,454	-	35,454
Eurojam	-	910	910
Other Activities	880	-	880
Nottingham Emergency Scout Support Team	3,522	-	3,522
Books and Badges	2,901	-	2,901
	135,540	910	136,450

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2023 (CONTINUED)**

6 OTHER TRADING ACTIVITIES

	Total Funds		Total Funds	
	Unrestricted	2023	Unrestricted	2022
	£	£	£	£
Room Hire	-	-	2,213	2,213
Gang Show	-	-	-	-
Charity Shops	48,495	48,495	40,238	40,238
	<u>48,495</u>	<u>48,495</u>	<u>42,451</u>	<u>42,451</u>

7 INVESTMENT INCOME

	Total Funds		Total Funds	
	Unrestricted	2023	Unrestricted	2022
	£	£	£	£
Bank Interest Receivable	9,163	9,163	3,521	3,521

8 OTHER INCOME

	Total Funds		Total Funds	
	Unrestricted	2023	Unrestricted	2022
	£	£	£	£
Office Services	-	-	206	206

9 COSTS OF OTHER TRADING ACTIVITIES

	Unrestricted	Restricted	Total Funds
	£	£	2023
	£	£	£
Room Hire:Other Costs	-	-	-
Gang Shows	770	-	770
Charity Shops	14,135	-	14,135
Support Costs	10,000	-	10,000
	<u>24,905</u>	<u>-</u>	<u>24,905</u>

	Unrestricted	Restricted	Total Funds
	£	£	2022
	£	£	£
Room Hire:Other Costs	401	-	401
Gang Shows	500	-	500
Charity Shops	13,875	-	13,875
Support Costs	10,000	-	10,000
	<u>24,776</u>	<u>-</u>	<u>24,776</u>

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2023 (CONTINUED)**

10 EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted £	Restricted £	Total Funds 2023 £
Activities and Sports			
Notts Scout Adventure Centre	24,370	2,983	27,353
Jamboree	-	152,560	152,560
Other Activities	754	-	754
Training	8,701	-	8,701
County Team Recognition	7,043	-	7,043
Nottingham Emergency Scout Support Team	12,865	-	12,865
Regional Fund	1,500	-	1,500
Development	830	-	830
Grants Payable (Note 19)	190	-	190
Commissioners and Advisors Expenses	1,545	-	1,545
Depreciation	19,267	-	19,267
Profit on Disposal of Fixed Assets	(80)	-	(80)
Books and Badges	3,586	-	3,586
Support Costs (Note 11)	60,864	-	60,864
	141,435	155,543	296,978

	Unrestricted £	Restricted £	Total Funds 2022 £
Activities and Sports			
Notts Scout Adventure Centre	21,922	3,601	25,523
Eurojam	-	1,790	1,790
Training	4,392	-	4,392
County Team Recognition	9,850	-	9,850
Queens Voluntary Service Awards	5,711	-	5,711
Nottingham Emergency Scout Support Team	3,594	-	3,594
Regional Fund	2,000	-	2,000
Development	1,662	-	1,662
Grants Payable (Note 19)	6,232	-	6,232
Commissioners and Advisors Expenses	3,040	-	3,040
Depreciation	20,653	-	20,653
Profit on Disposal of Fixed Assets	(4,125)	-	(4,125)
Books and Badges	4,790	-	4,790
Support Costs (Note 11)	74,239	-	74,239
	153,960	5,391	159,351

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2023 (CONTINUED)**

11 SUPPORT COSTS

	Unrestricted	Total Funds 2023	Unrestricted	Total Funds 2022
	£	£	£	£
Administration Salaries and NIC	25,386	25,386	43,461	43,461
Pension Contributions	327	327	4,989	4,989
Repairs and Renewals	4,511	4,511	3,879	3,879
Printing and Stationery	2,216	2,216	743	743
Postage and Telephone	2,414	2,414	2,251	2,251
Insurance	3,616	3,616	2,322	2,322
Rates, Heat, Light and Water	6,947	6,947	3,149	3,149
Bank Charges	980	980	702	702
Other Expenses	4,315	4,315	4,332	4,332
Depreciation	6,451	6,451	6,808	6,808
Irrecoverable VAT	4,689	4,689	3,337	3,337
Bad Debts	(9)	(9)	23	23
Governance Costs (note 12)	9,021	9,021	8,243	8,243
	<u>70,864</u>	<u>70,864</u>	<u>84,239</u>	<u>84,239</u>
Charitable Activities	60,864	60,864	74,239	74,239
Raising Funds	10,000	10,000	10,000	10,000
	<u>70,864</u>	<u>70,864</u>	<u>84,239</u>	<u>84,239</u>

The above support costs are those that cannot be directly allocated to specific activities. The total has been allocated on a basis consistent with the use of resources

12 GOVERNANCE COSTS

	Unrestricted	Total Funds 2023	Unrestricted	Total Funds 2022
	£	£	£	£
Examiners Fee	2,850	2,850	2,750	2,750
HR Consultancy	1,560	1,560	1,430	1,430
Accountancy	2,304	2,304	2,288	2,288
AGM Expenses	73	73	140	140
County Trustees' Expenses	2,234	2,234	1,635	1,635
	<u>9,021</u>	<u>9,021</u>	<u>8,243</u>	<u>8,243</u>

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2023 (CONTINUED)

	2023	2022
	£	£
13 OTHER EXCEPTIONAL EXPENDITURE		
Crystalisation of Pension Scheme Liability relating to past service.	-	223,564
	<u> </u>	<u> </u>
14 NET INCOME		
Net income is stated after charging /(crediting)		
Depreciation of tangible fixed assets	25,718	27,461
Profit on disposal of fixed assets	(80)	(4,125)
	<u> </u>	<u> </u>
15 MEMBERSHIP SUBSCRIPTIONS		
Amount received in advance brought forward	24,258	19,589
Membership Subscriptions	358,231	336,571
Less: Paid to Scout Association	(256,913)	(239,119)
	<u> </u>	<u> </u>
	125,576	117,041
Less amount received in advance carried forward	(25,329)	(24,258)
County Levy	<u>100,247</u>	<u>92,783</u>
	<u> </u>	<u> </u>
16 EXAMINERS FEES		
	2023	2022
	£	£
Fees payable to the independent examiner for:-		
Independent examination of the financial statements	2,850	2,750
Other assurance services	2,304	2,288
	<u> </u>	<u> </u>
	5,154	5,038
	<u> </u>	<u> </u>
17 STAFF COSTS		
Wages and Salaries	25,386	26,616
Redundancy	-	16,845
National Insurance	-	-
Pensions Costs - Defined Benefits Scheme		4,885
Defined Contribution Scheme	327	104
	<u> </u>	<u> </u>
	25,713	48,450
	<u> </u>	<u> </u>
The number of staff to whom Retirement Benefits accruing:		
Defined Benefit Scheme	-	1
	<u> </u>	<u> </u>

There are two employees within defined contribution scheme run by NEST. All contributions were up to date at the year end.

The average number of persons employed was 2 (2022: 2). There are no employees with emoluments above £60,000 (2022: Nil).

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2023 (CONTINUED)**

18 TRUSTEE REMUNERATION AND EXPENSES

The aggregate amount reimbursed to 4 (2022: 5) County Executive Committee Members during the year in respect of travel and other expenses was £2,234 (2022: £1,635).

Trustees did not receive any remuneration for the year ended 31st December 2023.

In 2022 the County Secretary who is a trustee received remuneration in her capacity as County Secretary of £18,276, a redundancy payment of £16,845 and pension contributions amounted to £4,885.

19 GRANTS PAYABLE

		2023	2022
		£	£
Scout Districts -	to fund attendance at activities	-	300
Scout Groups -	to fund attendance at activities	-	-
Scout Groups -	to fund additional scouting facilities	-	300
Individuals -	to fund attendance at activities	190	5,632
		<hr/>	
		190	6,232
		<hr/> <hr/>	

20 TANGIBLE FIXED ASSETS

	Freehold Property	Leasehold property	Equipment	Motor Vehicles	Fixtures and Fittings	Total
	£	£	£	£	£	£
COST						
At 1st January 2023	234,979	58,979	142,218	17,575	25,116	478,867
Additions	-	-	7,574	-	-	7,574
Disposals	-	-	(400)	-	-	(400)
AT 31ST DECEMBER 2023	234,979	58,979	149,392	17,575	25,116	486,041
DEPRECIATION						
At 1st January 2023	93,722	14,962	107,127	14,060	24,783	254,654
Charge	4,700	2,564	14,708	3,515	231	25,718
Disposals	-	-	(80)	-	-	(80)
AT 31ST DECEMBER 2023	98,422	17,526	121,755	17,575	25,014	280,292
NET BOOK VALUES						
AT 31ST DECEMBER 2023	136,557	41,453	27,637	-	102	205,749
AT 31ST DECEMBER 2022	141,257	44,017	35,091	3,515	333	224,213

The net book value of tangible assets are used for charitable purposes.

The title to the freehold property is held on behalf of the County Scout Council in the name of the custodian trustee, The Scout Association Trust Corporation Limited

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2023 (CONTINUED)**

	2023	2022
	£	£
21 DEBTORS		
Trade Debtors	1,729	2,415
Amounts Owed by Group Undertakings	5,263	3,815
Other Debtors	25,654	101,166
Prepayments and Accrued Interest	<u>7,606</u>	<u>5,718</u>
	<u>40,252</u>	<u>113,114</u>

Other debtors of £101,166 in 2022 represents payments made in advance for the 2023 International Jamboree

22 CREDITORS: Amounts falling due within one year

	£	£
Trade Creditors	590	445
Accruals and deferred income	37,525	30,857
Social security and other taxes	8,999	1,844
Pension liability	-	195,000
Other Creditors	<u>1,265</u>	<u>111,085</u>
	<u>48,379</u>	<u>339,231</u>

The 2022 comparative figure for other creditors includes £84,370 in respect of the 2023 International Jamboree.

23 PENSIONS AND OTHER POST RETIREMENT BENEFITS

The amount recognised in in the statement of financial activities as an expense in relation to pension contributions

	£	£
Defined Contribution scheme	327	104
Defined benefit scheme	<u>-</u>	<u>4,885</u>

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2023 (CONTINUED)**

24 STATEMENT OF FUNDS

	Balance 01.01.23	Incoming Resources	Outgoing Resources	Transfers	Balances 31.12.23
	£	£	£	£	£
RESTRICTED FUNDS					
Scout Leaders Training fund	-	1,000	-	-	1,000
Gang Show	-	2,000	-	-	2,000
Water Activity Centre	-	2,983	(2,983)	-	-
World Scout Jamboree	19,140	132,325	(152,560)	1,095	-
	19,140	138,308	(155,543)	1,095	3,000
UNRESTRICTED					
Unrestricted Designated Funds					
Activity Bursary Scheme	5,000	-	-	-	5,000
Building Maintenance Fund	20,000	-	-	15,000	35,000
Development Fund	49,400	-	(830)	430	49,000
District Support Fund	47,064	-	-	(7,064)	40,000
Gang Shows	80,000	-	-	(20,000)	60,000
Headquarters Building	250,000	-	-	(250,000)	-
Water Activity Centre Building	-	-	-	145,000	145,000
Contingency Fund	-	-	-	75,000	75,000
International Fund	13,600	-	-	(3,600)	10,000
Major Incident Response Fund	10,000	-	-	-	10,000
	475,064	-	(830)	(45,234)	429,000
General Funds	77,591	249,101	(165,510)	44,139	205,321
Total Unrestricted Funds	552,655	249,101	(166,340)	(1,095)	634,321
Total Funds	571,795	387,409	(321,883)	-	637,321

Restricted Funds

Scout Leaders Training fund

A fund donated by the Nottingham Rock and Heather Club to finance the training of Scout leaders who have difficulty funding their own contribution towards courses on climbing and hillwalking.

Gangshow

A donation from the J N Derbyshire trust towards the next Nottinghamshire Scout and Guide Gang show 2025.

Water Activity Centre

This fund represents donations received for use by the Water Activity Centre

World Scout Jamboree

A fund respect of the 2023 World Scout Jamboree in South Korea.

Designated Funds

The funds have been set up for the following purposes:-

Activity Bursary Fund	to support adult training for adventurous activities
Building Maintenance Fund	to provide for any exceptional maintenance of the Headquarters building
Development Fund	to set aside funds for the future development of Scouting for young people in Nottinghamshire
District Support fund	To establish a specific fund for the financial support that individual Districts may require to assist them with their development plans.

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2023 (CONTINUED)**

24 STATEMENT OF FUNDS continued

Designated Funds continued

Gang Shows	to specifically earmark sufficient funds for the settlement of any liabilities that may have been incurred in the unlikely event that a Gang Show has to be cancelled
Headquarters building	to set up a fund for the estimated cost of eventual replacement of the Headquarters building. This fund is no longer required.
Water Activity Centre Building	A fund for the construction of a new Water Activity Centre building.
Contingency Fund	A fund set aside to cover the bank fraud loss as mentioned in note 30 to the accounts that took place in March 2024.
International Fund	to provide support to individuals and Groups attending a Scout activity or event abroad
Major Incident Response Fund	The County has a procedure to be implemented if a major incident occurs in or involving County Members. This fund is maintained to ensure adequate funding is available to support the response required

25 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted	Restricted	Total Funds 2023
	£	£	£
Tangible Fixed Assets	205,749	-	205,749
Current Assets	476,951	3,000	479,951
Creditors less than one year	(48,379)	-	(48,379)
	634,321	3,000	637,321

	Unrestricted	Restricted	Total Funds 2022
	£	£	£
Tangible Fixed Assets	224,213	-	224,213
Current Assets	667,673	19,140	686,813
Creditors less than one year	(339,231)	-	(339,231)
	552,655	19,140	571,795

26 FUNDS HELD AS AGENT

The County Scout Council previously administers funds on behalf of the East Midlands Regional Fund, whose members include Nottinghamshire, Derbyshire, Leicestershire, Lincolnshire and Northamptonshire County Scout Councils

	2023	2022
	£	£
Funds Received: Members contributions	6,000	10,000
Funds paid out: Conference Expenses	(4,856)	(6,356)
	1,144	3,644
Balance of Funds held at 31st December 2022	9,777	6,133
Transferred to Derbyshire County Scout Council	(10,921)	-
Balance of Funds held at 31st December 2023	-	9,777

The above figures are not included in these financial statements

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2023 (CONTINUED)

27 OTHER FINANCIAL COMMITMENTS

At 31st December 2023 the County Scout Council was committed to making payments under non-cancellable operating leases.

The land and lake at Hoveringham. The rent paid during the year amounted to £1,656.84 (2022: £1,656.84). The rent is subject to review every three years in line with the Retail Prices Index. The next review date is 31st March 2023. The lease terminates on 30th March 2044.

The Sherwood Charity shop lease has expired and it now a tenancy at will. The rent paid during the year amounted to £10,102

The trustees are not aware of any other financial commitments.

28 Subsidiary Undertaking

The Charity has a wholly owned subsidiary, Nottinghamshire Scout Activities a company limited by guarantee number 14005602 incorporated in England & Wales on 28th March 2022.

A Summary of the results of the subsidiary for the year ended 30th June 2023

	£
Turnover	72,411
Costs and expenses	<u>72,175</u>
Profit before tax	236
Taxation	<u>235</u>
Profit for the year	<u><u>1</u></u>

The Statement of Financial Position as at 30th June 2023

Current assets	31,024
Current Liabilities	<u>29,951</u>
Net Current assets	1,073
Accruals and deferred income	<u>1,072</u>
Net assets	<u><u>1</u></u>

Due to the fraudulent activity (see note30) the company is currently dormant and not trading, subject to the recovery of stolen funds.

29 Related Party Transactions

The Charity has a wholly owned subsidiary as detailed in note 28 above. Included in debtors is an amount due from the subsidiary amounting to £5,263 (2022:£3,185). The balance is unsecured and interest free.

30 Post Balance Sheet Event

The charity has been the subject of a bank fraud in March 2024 amounting to £49,460. Also, the subsidiary company was also subject to the fraud amounting to £71,450. The fraud has been reported to the Police and Charity Commission
The trustees are trying to recover the funds.

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

England & Wales - Charity number 522441

Accounts



Scouts
Nottinghamshire

Nottinghamshire County Scout Council

Report and Financial Statements

Year ended 31st December 2022

**NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL
ADMINISTRATION**

REGISTERED CHARITY NUMBER	522441
GOVERNING DOCUMENT	Policy Organisation and Rules of the Scout Association
HEADQUARTERS	The Nottinghamshire County Scout Council Unit 1 Trinity House Robey Close Linby Nottinghamshire NG15 8AA Telephone Number: 0115 952 3617 E-mail: office@notts-scouts.org.uk
COUNTY REGISTRATION NUMBER WITH THE SCOUT ASSOCIATION	147
THE SCOUT ASSOCIATION	Gilwell Park Chingford LONDON E4 7QW
INDEPENDENT EXAMINER	A.R.R Price FCA of A.R.R Price Limited 17 Newstead Grove NOTTINGHAM NG1 4GZ
BANKERS	Co-operative Bank Business Direct PO Box 250 WN8 6WT
SOLICITORS	Browne Jacobson Solicitors 44 Castlegate NOTTINGHAM NG1 7BJ
CUSTODIANS	The Scout Association Trust Corporation Limited Gilwell Park Chingford London E4 7QW

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

The Nottinghamshire County Scout Council (the Scout Council) is the electoral body which supports and encourages the development of Scouting in the County. It is the body to which the County Trustees are accountable.

Vice Presidents

John J Asplin Esq; Philip Currier Esq; Stuart Howells Esq; George Purdy CBE;
Derek R. Ringer Esq; Matthew Rooney Esq; Mrs Kathryn Wills

COUNTY TRUSTEE BOARD

The members of the County Trustee Board are the Charity Trustees of the Scout Council. During the year, the members were as follows:

TRUSTEES: <i>Ex-Officio</i>	Name	Sub Committee Membership(s)	Board Attendance
County Chair	Stuart Howells	All	100%
County Commissioner	Steven Tupper	All	80%
County Youth Commissioner	Jack Kellas	Finance & General Purposes	100%
County Secretary	Jayne Burton-Naylor	Appointments Advisory	80%
County Finance Manager	John Asplin	Finance, General Purposes	100%
TRUSTEES: <i>Elected</i>			
	Jack Beresford	Finance, General Purposes	40%
	Robert Erridge	Finance, General Purposes	60%
	Jordan Phillips	Finance, General Purposes	80%
	Christine Sheard	Appointments Advisory	100%
TRUSTEES: <i>Nominated</i>			
	Stefan Fox	Appointments Advisory	60%
	Ed Hewes	General Purposes	80%
	Paul Neal	General Purposes, Appointments Advisory	60%
TRUSTEES:CO-OPTED			
	Giovanna Kelsey -DiCabria		100%
	Jacob Piechota	Appointments Advisory	66%

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

REPORT OF THE COUNTY TRUSTEE BOARD FOR THE YEAR ENDED 31st DECEMBER 2022

The County Trustee Board presents its report together with Financial Statements for the year ending 31st December 2022. This document should be read in conjunction with the "Policy, Organisation & Rules" of the Scout Association (PO&R).

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Scout Association exists by authority of Royal Charters, which give authority to the Bye Laws of the Association, which are approved by His Majesty's Privy Council. The Bye Laws, in turn, authorise the making of rules for the regulation of the Association's affairs, as detailed in "Policy, Organisation and Rules". Nottinghamshire County Scout Council is a Trust established within the structure of The Scout Association to provide leadership, advice, and support for Scout Districts and through them, for Scout Groups within Nottinghamshire. Trustees are appointed in accordance with "Policy, Organisation & Rules."

The Nottinghamshire Scout County is led by a County Commissioner and supported by the County Trustee Board. They are accountable to the County Scout Council for the satisfactory running of the County. The County Commissioner is assisted and supported by the County Team comprising of the Deputy County Commissioners, County Youth Commissioner, District Commissioners, County Scout Network Commissioner, County Training Manager, all Assistant County Commissioners, County Administrators and Advisors and the County Scout Active Support Units.

The County Commissioner is appointed nationally and they nominate the Chair of the County Trustee Board. The County Chair, Treasurer and Secretary are appointed at the Annual General Meeting. All Trustees are elected/nominated for three-year periods with the exception of co-opted trustees who are appointed until the next AGM. The Trustee Board confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charities' aims and objectives.

OBJECTIVES AND ACTIVITIES

The Scout Council exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.

As Scouts, we are guided by these values:

- **Integrity** - We act with integrity; we are honest, trustworthy, and loyal.
- **Respect** - We have self-respect and respect for others.
- **Care** - We support others and take care of the world in which we live.
- **Belief** - We explore our faiths, beliefs, and attitudes.
- **Co-operation** - We make a positive difference; we co-operate with others and make friends.

Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting and enjoy what they are doing and have fun, take part in activities indoors and outdoors, learn by doing, share in spiritual reflection, take responsibility and make choices, undertake new and challenging activities and make and live by their Promise.

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

REPORT OF THE COUNTY TRUSTEE BOARD FOR THE YEAR ENDED 31st DECEMBER 2022

KEY POLICIES

The order of the policies in this section infers no order of importance nor priority; they are all equal. Full details of each policy are contained within PO&R.

- **The Religious Policy**

The Scout Movement includes Members of many different faiths and religions as well as those with no formal religion.

- **The Equal Opportunities Policy**

The Scout Association is part of a worldwide educational youth movement. The values, which underpin and inspire its work are embodied in the Scout Promise and Law and in the Purpose of the Association. Within this framework, the Association is committed to equality of opportunity for all members.

- **Safeguarding Policy**

It is the Policy of the Scouts to safeguard the welfare of all children, young people and adults at risk by protecting them from neglect and from physical, sexual and emotional harm. The Scouts understand that individuals thrive in safe surroundings so we are committed to ensuring that the Scouts is safe and enjoyable for everyone involved and that safeguarding practice reflects statutory responsibilities, government guidance and complies with best practice and The Charity Commission requirements.

- **The Safety Policy**

The Scouts sets out to deliver everyday adventure and develop skills for life in a growing movement of adult volunteers and young people aged 4-25, in the UK and internationally.

The Scouts recognises that life is not risk-free, and in its turn, Scouting is not risk-free. As Scouts, we believe that our members benefit most from our activities when we manage these risks to wellbeing to be as low as is reasonably practicable. Identifying and proportionately managing risk is a skill for life that we wish to kindle, develop, and enhance in all our members.

- **The Vetting Policy**

It is the policy of The Scout Association to check all adult volunteers to ensure that: only adults appropriate for a role are permitted to undertake responsibilities in Scouting; and that regular reviews are undertaken of adult volunteers to ensure their continued suitability.

- **The Anti Bullying Policy**

"Children have the right to protection from all forms of violence (physical or mental). They must be kept safe from harm, and they must be given proper care by those looking after them." [The United Nations Convention on the Rights of the Child, Article 19].

The Scout Association is committed to this ethos and seeks to ensure, as far as is reasonably practicable, the prevention of all forms of bullying among Members. To this end all Scouting activities should have in place rigorous anti-bullying strategies

- **The Privacy and Data Protection Policy**

The Scout Association takes the protection of privacy and personal data very seriously and all adults operating within Scouting, whether at National UKHQ or within local Scout units (i.e., Scout Groups, Districts, Counties, Areas, Regions (Scotland) or Countries), must comply with data protection law which includes the EU General Data Protection Regulation "GDPR."

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

REPORT OF THE COUNTY TRUSTEE BOARD FOR THE YEAR ENDED 31st DECEMBER 2022

ACHIEVEMENTS AND PERFORMANCE

- The number of young people (4-25 years) in Scouting in Nottinghamshire increased significantly on the previous year to 7,085. The number of active adults also increased to 2,635. This continues to show a strong recovery from the pandemic.
- 4 Queens Scout Awards and 5 Gold Duke of Edinburgh Awards were achieved.
- 43 adults were recognised for their service to Scouting.
- 65 woodbadges have been achieved and there has been a significant increase in the number of adults having completed their mandatory training.
- There are 3 Scout Active Support Units who support the work undertaken. These being Nottinghamshire Emergency Scout Support Unit (NESST), Notts Scouts Adventure and the Bog Squad.
- The Charity Shop in Sherwood continues to provide valuable income, which supports our leaders by enabling the County to provide free adult training.
- In October the County Oak Awards were held at The Sir John Godber Centre and Groups/Teams and individuals from around Nottinghamshire came together to celebrate their special achievements. In addition there was a celebratory awards dinner in November where all significant award recipients, Queen's Scout Award and Gold Duke of Edinburgh's award holders were invited.
- The Big Weekend Team for 2024 was chosen and the venue at Southwell Racecourse booked. The team are now in the planning stage for what promises to be the best ever county camp. The event will also allow for the use of the centre at Hoveringham ensuring a lasting legacy for the County.
- We welcomed the even more Squirrel Scout sections into the County, a new provision for 4-6-year-olds.
- More young people from Groups that have never accessed the adventurous activity provision have now done so. There were 2,715 session places at Hoveringham for young people and 348 for adults.
- The County received the recognition of the Queen's Award for Voluntary Service, the equivalent of the MBE for voluntary organisations. A number of celebratory events have been held during the year and all eligible adults have received a badge and certificate.
- The County joined in the mourning of the death of Queen Elizabeth II and played their part both locally and nationally in the funeral and commemorative arrangements.

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

REPORT OF THE COUNTY TRUSTEE BOARD FOR THE YEAR ENDED 31st DECEMBER 2022

ACHIEVEMENTS AND PERFORMANCE CONTINUED

- A new County necker was designed by it's young people and rolled out. The necker significantly improves the identity of the County.
- 312 young people are now enrolled and active in the County coordinated young leader provision (please can you ask Ed for the number).
- Reviewed the offer of the County Office to ensure that it continues to provide the best value to the County.
- Increased the number of District Youth Commissioners encouraging youth shaped Scouting and rolled out materials to enable young people to be more active in the design of their programmes.

Our ambitions and areas of focus are:

- Ensure the number of young people enjoying Scouting in Nottinghamshire is greater than pre-pandemic levels by January 2024.
- Continue to increase the number of adults being trained and reduce the number of pre-provisional and provisional appointments.
- Continue to plan and prepare for the World Scout Jamboree 2023 in South Korea, Gang Show 2023 and The Big Weekend Camp in 2024
- Encourage Groups to open Squirrel Dreys (4 to 5 years) – learning from the existing trailblazers in the County
- Continue to thank our Leaders by ensuring the Oak Awards are stronger than ever
- Ensure the Development Team are supporting events throughout the County such as the Riverside Festival
- Embrace and rollout the national changes being applied across the organisation.
- Continue to improve our communications offer and promotion of the County's activities externally.
- The Trustees will undertake a full review of its Risk Register.

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

REPORT OF THE COUNTY TRUSTEE BOARD FOR THE YEAR ENDED 31st DECEMBER 2022 (CONTINUED)

TRUSTEESHIP AND TRAINING

The Trustees of the Nottinghamshire County Scout Council are appointed by members of the Council and to stand for periods of three years.

Following the AGM, new Trustees are inducted. The induction covers the role of a Trustee, their responsibilities, an overview of the County and what is expected of them over the coming year.

FINANCIAL REVIEW

There was a deficit for the year amounting to £196,077 (2021 surplus £14,985) to give a decrease in funds to £571,795 (2021 £767,872)

The attached accounts give details of the financial transactions and business transacted in the year and the financial position of the Nottinghamshire County Scout Council at the end of the year. Acknowledgement is given with grateful thanks to Nottinghamshire County Council for their continued support.

RESERVES POLICY

The Scout Councils reserves comprise of funds designated for specific purposes of £475,064, Restricted Funds of £19,140 and general reserves of £77,591 of which £77,591 is considered to be cash, to meet operational costs for the next 3 to 6 months and provide working capital and to secure the continuity to the Scout Councils activities for the future. The general reserves represent a contingency against a range of financial risks identified by the Finance Sub- Committee. These are reviewed regularly by the Finance Sub-Committee and adjustments to reserves are recommended to the County Trustee Board.

Other short-term deposits provide additional income for the Scout Council's activities.

As at 31st December 2022, the total funds amounted to £571,795 (2021 £767,872). These are detailed in note 25 to the Financial Statements.

FUNDING

The County Trustee Board satisfied that the County's assets are sufficient and available to fulfil its current obligations.

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

REPORT OF THE COUNTY TRUSTEE BOARD FOR THE YEAR ENDED 31st DECEMBER 2022 (CONTINUED)

RISK ASSESSMENT

The Trustees through the various sub-committees routinely monitor all significant risks both financial and non-financial to which the Charity may be exposed, and the County Trustee Board is aware of these risks and their obligations to minimise and reduce them. They are satisfied that appropriate systems and insurances are in place to mitigate those risks. When additional risks are identified systems are put in place to mitigate such risks.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Account Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to Charities in England and Wales requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the affairs of the Charity and of the incoming resources and application of resources of the Charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles of the Charities SORP 2015
- make judgements and estimates that are reasonable and prudent.
- state whether FRS 102 "the reporting standard applicable in the UK and Republic of Ireland" has been followed.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business

The Trustees are responsible for keeping accounting records that disclose, with reasonable accuracy, the financial position of the Charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, The Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities



STUART HOWELLS
COUNTY CHAIR

**INDEPENDENT EXAMINER'S REPORT TO THE COUNTY EXECUTIVE COMMITTEE OF
NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31st December 2022 which are set out on pages 10 to 26.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's accounts 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 accounts do not accord with those records ; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:



Name A R R Price FCA

For and on behalf of A R R Price Limited

Relevant professional qualification or body: Institute of Chartered Accountants in England & Wales

Address 17 Newstead Grove , Nottingham NG1 4GZ

Date 19th June 2023

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2022**

	Notes	Unrestricted	Restricted	2022 Total Funds	2021 Total Funds
		£	£	£	£
INCOMING RESOURCES					
Donations and Legacies	4	8,385	20,601	28,986	24,607
Charitable Activities	5	135,540	910	136,450	129,131
Other Trading Activities	6	42,451	-	42,451	33,882
Investment Income	7	3,521	-	3,521	1,141
Other	8	206	-	206	4
TOTAL		190,103	21,511	211,614	188,765
RESOURCES EXPENDED					
Raising Funds	9	24,776	-	24,776	25,857
Charitable Activities	10	153,960	5,391	159,351	147,923
Other Exceptional Expenditure	13	223,564	-	223,564	-
TOTAL		402,300	5,391	407,691	173,780
NET INCOME/(DEFICIT)		(212,197)	16,120	(196,077)	14,985
TRANSFER BETWEEN FUNDS	24	(880)	880	-	-
NET MOVEMENT IN FUNDS		(213,077)	17,000	(196,077)	14,985
RECONCILIATION OF FUNDS					
Fund balances brought forward	24	765,732	2,140	767,872	752,887
Fund balances carried forward	24	552,655	19,140	571,795	767,872

All activities relate to continuing operations

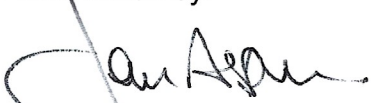
The notes on pages 13 to 26 form part of these Financial Statements

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

BALANCE SHEET AS AT 31ST DECEMBER 2022

	Note	2022		2021	
		£	£	£	£
FIXED ASSETS					
Tangible Assets	20		224,213		221,647
CURRENT ASSETS					
Stocks		774		2,158	
Debtors	21	113,114		18,861	
Cash at Bank and in Hand		572,925		562,511	
		686,813		583,530	
CREDITORS: amounts falling due within one year	22	339,231		37,305	
NET CURRENT ASSETS			347,582		546,225
NET ASSETS			571,795		767,872
Represented by:					
RESTRICTED FUNDS	24		19,140		2,140
UNRESTRICTED FUNDS					
Designated funds	24	475,064		472,064	
Unrestricted funds	24	77,591		293,668	
			552,655		765,732
THE COUNCIL'S FUNDS			571,795		767,872

The financial statements were approved by the Trustees on 19th June 2023 and are signed on their behalf by:


 J Asplin
 Trustee - County Finance Manager


 S Howells
 Trustee- County Chair

The notes on pages 13 to 26 form part of these financial statements.

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31ST DECEMBER 2022**

	2022 £	2021 £
Cash flows from operating activities :		
Net cash provided by (used in)operating activities	<u>32,795</u>	<u>26,804</u>
Cash flows from investing activities		
Interest on bank deposits	3,521	1,141
Insurance proceeds	6,210	-
Purchase of fixed assets	(32,112)	(8,780)
Net cash used in investing activities	<u>(22,381)</u>	<u>(7,639)</u>
Change in cash and cash equivalents during the year	10,414	19,165
Cash and cash equivalents at the beginning of the year	<u>562,511</u>	<u>543,346</u>
Cash and cash equivalents at the end of the year	<u><u>572,925</u></u>	<u><u>562,511</u></u>
 Reconciliation of net income/(expenditure) to net cash flow from operating activities		
Net income/(expenditure) for the year	(196,077)	14,985
Adjustments for :		
Depreciation	27,461	24,917
Profit on disposal of fixed assets	(4,125)	-
Interest	(3,521)	(1,141)
(Increase)/decrease in stocks	1,384	1,449
(Increase)/decrease in debtors	(94,253)	(6,058)
(Decrease)/increase in creditors	<u>301,926</u>	<u>(7,348)</u>
	<u>32,795</u>	<u>26,804</u>
Cash at bank and in hand	<u><u>572,925</u></u>	<u><u>562,511</u></u>

The notes on pages 13 to 26 form part of these financial statements.

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022

1 CONSTITUTION

The charity is a public benefit entity and a registered charity in England and Wales Charity number 522441 and is unincorporated, whose purpose is to promote the development of young people in achieving their full physical, social and spiritual potentials as individuals as responsible citizens and as members of their local National and International Communities. The address of the principal office is Unit 1 Trinity House, Robey Close, Linby, Nottinghamshire, NG15 8AA.

2 STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP 2019 (FRS 102)) and the Charities Act 2011.

3 ACCOUNTING POLICIES

a The Basis of Preparation

The Financial Statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these Financial statements. The Financial Statements are presented in sterling.

b Scope of the Financial Statements

The Financial Statements cover the activities controlled by Nottinghamshire County Scout Council. The activities of the Scout Districts and Scout Groups are not reflected in these financial statements as they are separate autonomous charities which are affiliated to the Scout Association.

c Preparation of Accounts on a going concern basis

After reviewing the forecasts and budgets the Trustees have a reasonable expectation that the Charity has adequate resources to continue operational existence for the foreseeable future. The Charity therefore continues to adopt the going concern basis in preparing its Financial Statements.

d Consolidation

The Charity is not required to prepare consolidated accounts in accordance with the Charities Act 2011

e Recognition of income

Membership Subscriptions

Membership subscriptions are paid in advance for the year ending on 31st March. The amount receivable for the year ended 31st December 2022 is shown in the Statement of Financial Activities.

Grants Receivable

Grants are recognised when the Charity becomes unconditionally entitled to income.

Grants received for a specific purpose are treated as restricted funds.

Grants restricted to future accounting periods are deferred and recognised in those periods.

Legacies

Legacies are accounted for when it is probable that they will be received and the amount can be reliably ascertained

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st DECEMBER 2022 (CONTINUED)

3 ACCOUNTING POLICIES (CONTINUED)

Income from Charitable Activities

This comprises income from the provision of events, celebrations and activities supporting the objects of the Charity . Income received in advance of the provision of Scouting events is deferred until the criteria for income recognition is met.

In respect of donated goods for sale in the Charity shop, values are not recognised on receipt of the goods but instead the value of donated goods is recognised as income when sold.

Investment income

Interest is accounted for on an accruals basis

Donated Services

The Charity benefits greatly from the involvement and enthusiastic support of its Volunteers. In accordance with the Charity SORP 2019 (FRS 102) the time of general Volunteers is not recognised in the Accounts.

f Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings

Raising Funds

This covers all expenditure incurred by the Charity to raise funds for its charitable purposes including the costs of all fund raising activities and events plus associated support costs.

Charitable Activities

Comprises grants to individuals and Groups, activities and events in the course of carrying out its charitable activities. Expenditure made in advance of the provision of Scouting events is deferred and recognised when the event has taken place . It also includes governance costs, comprising costs associated with the constitutional and statutory requirements.

Support Costs

Support costs comprises of common office costs which are apportioned between fund raising activities and charitable activities and allocated on a basis consistent with the use of resources.

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022 (CONTINUED)

3 ACCOUNTING POLICIES (CONTINUED)

VAT

The County Scout Council is a partially exempt organisation and is, therefore, unable to reclaim all the VAT it pays. Where it is not possible to reallocate irrecoverable VAT to the expenses and minor assets concerned all irrecoverable VAT is written off in the Statement of Financial Activities.

Operating Leases

Rentals payable and operating leases are charged to expenses on a straight line basis of the term of the lease.

g Tangible Fixed Assets

Fixed assets are stated at cost. The costs of minor additions or those costing below £500 are not capitalised, but written off through the statement of financial activities.

Depreciation is calculated to write off the cost less estimated residual value of fixed assets over their useful lives by equal instalments as follows:-

Freehold Land	Not depreciated
Freehold Property	Over 50 years
Leasehold Property Improvements	Over 23 years
Fixtures and Fittings	Over 15 years
Equipment	Between 3 and 5 years
Motor Vehicles	Over 5 years

h Stocks

Stocks are valued at the lower of cost and net realisable value, on a first in first out basis

i Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discounts offered. Prepayments are valued at the amount prepaid net of any trade discounts.

j Short Terms Deposits

These are cash deposits and cash equivalents with a maturity of more than 3 months.

k Cash at Bank and in hand

Cash at Bank and Cash in hand includes cash and short term highly liquid investments with a short maturity of 3 months or less from the date of acquisition or opening of the deposit or similar kind.

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022 (CONTINUED)

3 ACCOUNTING POLICIES (CONTINUED)

l Creditors and Provisions

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised on their settlement amount after allowing for any trade discounts due.

m Financial Instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently at their settlement value.

n Pensions

A single employee is a member of the Nottinghamshire Local Government Pension Scheme, which is funded by contributions from the employee and employer. The scheme is a multi employer defined benefit scheme administered for the benefit of Local Authorities and other bodies and managed in accordance with the local pension scheme regulations. The Trustees were unable to confirm the Nottinghamshire County Scout Council share of the underlying assets and liabilities of the scheme and therefore the scheme was accounted for as a defined contribution scheme. The liability under the scheme has now crystallised and a provision for the liability has been made in these accounts as shown in note 22. The employer also has in place a Work Place Pension which is a defined contribution scheme.

o Fund Accounting

All funds have been identified as required by the Statement of Recommended Practice and fall within the following categories:-

Unrestricted Funds

These funds are those received which are not subject to any special restrictions, they are divided between general funds and designated funds. The designated funds comprise amounts set aside by the Trustees of the Council to be used for particular purposes.

Restricted Funds

Restricted funds are those earmarked for a special purpose by donors or terms of an appeal.

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022 (CONTINUED)**

	Unrestricted	Restricted	Total
	£	£	Funds 2022
	£	£	£
4 DONATIONS AND LEGACIES			
Donations	3,697	20,601	24,298
Legacies	-	-	-
General Grants provided by Notts County Council	4,688	-	4,688
Local Restrictions Grants	-	-	-
	8,385	20,601	28,986

	Unrestricted	Restricted	2021
	£	£	£
Donations	6,292	-	6,292
Legacies	2,000	-	2,000
General Grants provided by Notts County Council	5,313	-	5,313
Local Restrictions Grants	11,002	-	11,002
	24,607	-	24,607

5 CHARITABLE ACTIVITIES

	Unrestricted	Restricted	Total
	£	£	Funds 2022
	£	£	£
Membership Subscriptions (note 15)	92,783	-	92,783
Activities and Sports			
Notts Scout Adventure Centre	35,454	-	35,454
Eurojam	-	910	910
Other Activities	880	-	880
Nottingham Emergency Scout Support Team	3,522	-	3,522
Training Courses	-	-	-
Books and Badges	2,901	-	2,901
	135,540	910	136,450

	Unrestricted	Restricted	Total Funds
	£	£	2021
	£	£	£
Membership Subscriptions (note 15)	85,078	-	85,078
Activities and Sports			
Notts Scout Adventure Centre	25,320	-	25,320
Eurojam	-	12,611	12,611
Other Activities	-	-	-
Nottingham Emergency Scout Support Team	4,528	-	4,528
Training Courses	-	-	-
Books and Badges	1,594	-	1,594
	116,520	12,611	129,131

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022 (CONTINUED)**

6 OTHER TRADING ACTIVITIES

	Unrestricted	Total Funds 2022	Unrestricted	Total Funds 2021
	£	£	£	£
Room Hire	2,213	2,213	2,451	2,451
Gang Show	-	-	-	-
Charity Shops	40,238	40,238	31,431	31,431
	<u>42,451</u>	<u>42,451</u>	<u>33,882</u>	<u>33,882</u>

7 INVESTMENT INCOME

	Unrestricted	Total Funds 2022	Unrestricted	Total Funds 2021
	£	£	£	£
Bank Interest Receivable	3,521	3,521	1,141	1,141

8 OTHER INCOME

	Unrestricted	Total Funds 2022	Unrestricted	Total Funds 2021
	£	£	£	£
Office Services	206	206	251	251

9 COSTS OF OTHER TRADING ACTIVITIES

	Unrestricted	Restricted	Total Funds 2022
	£	£	£
Room Hire:Other Costs	401	-	401
Gang Shows	500	-	500
Charity Shops	13,875	-	13,875
Support Costs	10,000	-	10,000
	<u>24,776</u>	<u>-</u>	<u>24,776</u>

	Unrestricted	Restricted	Total Funds 2021
	£	£	£
Room Hire:Other Costs	981	-	981
Gang Shows	500	-	500
Charity Shops	14,376	-	14,376
Support Costs	10,000	-	10,000
	<u>25,857</u>	<u>-</u>	<u>25,857</u>

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022 (CONTINUED)**

10 EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted	Restricted	Total Funds 2022
	£	£	£
Activities and Sports			
Notts Scout Adventure Centre	21,922	3,601	25,523
Eurojam	-	1,790	1,790
Other Activities	-	-	-
Training	4,392	-	4,392
County Team Recognition	9,850	-	9,850
Queens Award for Voluntary Service	5,711	-	5,711
Nottingham Emergency Scout Support Team	3,594	-	3,594
Regional Fund	2,000	-	2,000
Restart Bounce Back	-	-	-
Development	1,662	-	1,662
Grants Payable (Note 19)	6,232	-	6,232
Commissioners and Advisors Expenses	3,040	-	3,040
Depreciation	20,653	-	20,653
Profit on Disposal of Fixed Assets	(4,125)	-	(4,125)
Books and Badges	4,790	-	4,790
Support Costs (Note 11)	74,239	-	74,239
	<hr/> 153,960	<hr/> 5,391	<hr/> 159,351 <hr/>

	Unrestricted	Restricted	Total Funds 2021
	£	£	£
Activities and Sports			
Notts Scout Adventure Centre	16,006	-	16,006
Eurojam	-	24,004	24,004
Other Activities	931	-	931
Training	895	-	895
County Team Recognition	-	-	-
Queens Voluntary Service Awards	-	-	-
Nottingham Emergency Scout Support Team	4,160	-	4,160
Regional Fund	-	-	-
Restart Bounce Back	2,936	-	2,936
Development	101	-	101
Grants Payable (Note 19)	-	-	-
Commissioners and Advisors Expenses	271	-	271
Depreciation	18,108	-	18,108
Books and Badges	1,540	-	1,540
Support Costs (Note 11)	78,971	-	78,971
	<hr/> 123,919	<hr/> 24,004	<hr/> 147,923 <hr/>

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022 (CONTINUED)**

11 SUPPORT COSTS

	Unrestricted	Total Funds 2022	Unrestricted	Total Funds 2021
	£	£	£	£
Administration Salaries and NIC	43,461	43,461	48,247	48,247
Pension Contributions	4,989	4,989	8,995	8,995
Photocopier Charges	-	-	620	620
Repairs and Renewals	3,879	3,879	3,359	3,359
Printing and Stationery	743	743	842	842
Postage and Telephone	2,251	2,251	3,063	3,063
Insurance	2,322	2,322	2,593	2,593
Rates, Heat, Light and Water	3,149	3,149	2,990	2,990
Bank Charges	702	702	950	950
Other Expenses	4,332	4,332	855	855
Depreciation	6,808	6,808	6,809	6,809
Irrecoverable VAT	3,337	3,337	96	96
Bad Debts	23	23	529	529
Governance Costs (note 12)	8,243	8,243	9,023	9,023
	<u>84,239</u>	<u>84,239</u>	<u>88,971</u>	<u>88,971</u>
Charitable Activities	74,239	74,239	78,971	78,971
Raising Funds	10,000	10,000	10,000	10,000
	<u>84,239</u>	<u>84,239</u>	<u>88,971</u>	<u>88,971</u>

The above support costs are those that cannot be directly allocated to specific activities. The total has been allocated on a basis consistent with the use of resources

12 GOVERNANCE COSTS

	Unrestricted	Total Funds 2022	Unrestricted	Total Funds 2021
	£	£	£	£
Examiners Fee	2,750	2,750	2,700	2,700
HR Consultancy	1,430	1,430	1,810	1,810
Accountancy	2,288	2,288	3,355	3,355
AGM Expenses	140	140	-	-
County Trustees' Expenses	1,635	1,635	1,158	1,158
	<u>8,243</u>	<u>8,243</u>	<u>9,023</u>	<u>9,023</u>

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022 (CONTINUED)**

18 TRUSTEE REMUNERATION AND EXPENSES

The aggregate amount reimbursed to 5 (2021:6) County Executive Committee Members during the year in respect of travel and other expenses was £1,635 (2021: £1,158).

Trustees do not receive any remuneration, other than the County Secretary, who received remuneration in her capacity as County Secretary of £18,276 (2021:£30,589), a redundancy payment of £16,845 and pension contributions amounted to £4,884 (2021:£8,164)

19 GRANTS PAYABLE

		2022	2021
		£	£
Scout Districts -	to fund attendance at activities	300	-
Scout Groups -	to fund attendance at activities	-	-
Scout Groups -	to fund additional scouting facilities	300	-
Individuals -	to fund attendance at activities	5,632	-
		6,232	-
		6,232	-

20 TANGIBLE FIXED ASSETS

	Freehold Property	Leasehold property	Equipment	Motor Vehicles	Fixtures and Fittings	Total
	£	£	£	£	£	£
COST						
At 1st January 2022	234,979	58,979	126,559	17,575	25,116	463,208
Additions	-	-	32,112	-	-	32,112
Disposals	-	-	(16,453)	-	-	(16,453)
AT 31ST DECEMBER 2022	234,979	58,979	142,218	17,575	25,116	478,867
DEPRECIATION						
At 1st January 2022	89,022	12,398	105,044	10,545	24,552	241,561
Charge	4,700	2,564	16,451	3,515	231	27,461
Disposals	-	-	(14,368)	-	-	(14,368)
AT 31ST DECEMBER 2022	93,722	14,962	107,127	14,060	24,783	254,654
NET BOOK VALUES						
AT 31ST DECEMBER 2022	141,257	44,017	35,091	3,515	333	224,213
AT 31ST DECEMBER 2021	145,957	46,581	21,515	7,030	564	221,647

The net book value of tangible assets are used for charitable purposes.

The title to the freehold property is held on behalf of the County Scout Council in the name of the custodian trustee, The Scout Association Trust Corporation Limited

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022 (CONTINUED)

	2022	2021
	£	£
21 DEBTORS		
Trade Debtors	2,415	701
Amounts Owed by Group Undertakings	3,815	-
Other Debtors	101,166	13,926
Prepayments and Accrued Interest	<u>5,718</u>	<u>4,234</u>
	<u>113,114</u>	<u>18,861</u>

Other debtors of £101,166 represents payments made in advance of the 2023 International Jamboree

22 CREDITORS: Amounts falling due within one year

	£	£
Trade Creditors	445	-
Accruals and deferred income	30,857	32,938
Social security and other taxes	1,844	-
Pension liability	195,000	-
Other Creditors	<u>111,085</u>	<u>4,367</u>
	<u>339,231</u>	<u>37,305</u>

Other creditor includes £84,370 of deferred income in respect of the 2023 International Jamboree

23 PENSIONS AND OTHER POST RETIREMENT BENEFITS

The amount recognised in in the statement of financial activities as an expense in relation to defined benefit contributions was £4,885 (2021:£8,164).

The multi employer pension scheme administered by Nottinghamshire Local Government Pension Scheme produced a triannual actuarial valuation report as at 31st March 2019. The outcome of the report is that employer contributions have increased from 16.5% to 20.2% with employee contributions remaining at 6.5%, plus the charity pays a secondary rate in respect of its share of the scheme deficit relating to past service.

The pension liability has crystallised during the year resulting in a charge of £223,564 and is shown as a separate line in the Statement of Financial Activities on page 9, of which £195,000 remains outstanding at the balance sheet date. This has subsequently been paid and settles in full the liability for past service.

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022 (CONTINUED)**

24 STATEMENT OF FUNDS

	Balance 01.01.22	Incoming Resources	Outgoing Resources	Transfers	Balances 31.12.22
	£	£	£	£	£
RESTRICTED FUNDS					
Eurojam	-	910	(1,790)	880	-
Water Activity Centre	-	3,601	(3,601)	-	-
World Scout Jamboree	2,140	17,000	-	-	19,140
	<u>2,140</u>	<u>21,511</u>	<u>(5,391)</u>	<u>880</u>	<u>19,140</u>
UNRESTRICTED					
Unrestricted Designated Funds					
Activity Bursary Scheme	5,000	-	(1,952)	1,952	5,000
Building Maintenance Fund	20,000	-	-	-	20,000
Development Fund	50,000	-	(600)	-	49,400
District Support Fund	47,064	-	-	-	47,064
Gang Shows	80,000	-	-	-	80,000
Headquarters Building	250,000	-	-	-	250,000
International Fund	10,000	-	(3,680)	7,280	13,600
Major Incident Response Fund	10,000	-	-	-	10,000
	<u>472,064</u>	<u>-</u>	<u>(6,232)</u>	<u>9,232</u>	<u>475,064</u>
General Funds	293,668	190,103	(396,068)	(10,112)	77,591
Total Unrestricted Funds	<u>765,732</u>	<u>190,103</u>	<u>(400,754)</u>	<u>(10,112)</u>	<u>552,655</u>
Total Funds	<u>767,872</u>	<u>211,614</u>	<u>(406,145)</u>	<u>-</u>	<u>571,795</u>

Restricted Funds

Eurojam

These funds relate to monies received from attendees and fundraising together with costs of preparation and attendance at the event. The event was cancelled due to the pandemic. The incoming resources represents the insurance claim with outgoings relating to refunds and associated costs.

Water Activity Centre

This fund represents donations received for use by the Water Activity Centre

World Scout Jamboree

The £19,140 represents a specific donations raised 2023 World Scout Jamboree in South Korea.

Designated Funds

The funds have been set up for the following purposes:-

Activity Bursary Fund	to support adult training for adventurous activities
Building Maintenance Fund	to provide for any exceptional maintenance of the Headquarters building
Development Fund	to set aside funds for the future development of Scouting for young people in Nottinghamshire
District Support fund	To establish a specific fund for the financial support that individual Districts may require to assist them with their development plans.

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022 (CONTINUED)**

24 STATEMENT OF FUNDS continued

Designated Funds continued

Gang Shows	to specifically earmark sufficient funds for the settlement of any liabilities that may have been incurred in the unlikely event that a Gang Show has to be cancelled
Headquarters building	to set up a fund for the estimated cost of eventual replacement of the Headquarters building
International Fund	to provide support to individuals and Groups attending a Scout activity or event abroad
Major Incident Response Fund	The County has a procedure to be implemented if a major incident occurs in or involving County Members. This fund is maintained to ensure adequate funding is available to support the response required

25 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted	Restricted	Total Funds 2021
	£	£	£
Tangible Fixed Assets	224,213	-	224,213
Current Assets	667,673	19,140	686,813
Creditors less than one year	(339,231)	-	(339,231)
	<hr/>	<hr/>	<hr/>
	552,655	19,140	571,795

	Unrestricted	Restricted	Total Funds 2020
	£	£	£
Tangible Fixed Assets	221,647	-	221,647
Current Assets	579,930	3,600	583,530
Creditors less than one year	(35,845)	(1,460)	(37,305)
	<hr/>	<hr/>	<hr/>
	765,732	2,140	767,872

26 FUNDS HELD AS AGENT

The County Scout Council administers funds on behalf of the East Midlands Regional Fund, whose members include Nottinghamshire, Derbyshire, Leicestershire, Lincolnshire and Northamptonshire County Scout Councils

	2022	2021
	£	£
Funds Received: Members contributions	10,000	-
Funds paid out: Conference Expenses	(6,356)	(4,305)
	<hr/>	<hr/>
	3,644	(4,305)
Balance of Funds held at 31st December 2021	6,133	10,438
Balance of Funds held at 31st December 2022	9,777	6,133

The above figures are not included in these financial statements

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

England & Wales - Charity number 522441

Accounts



Scouts

Nottinghamshire

Nottinghamshire County Scout Council

Report and Financial Statements

Year ended 31st December 2021

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

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NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL
ADMINISTRATION

REGISTERED CHARITY NUMBER	522441
GOVERNING DOCUMENT	Policy Organisation and Rules of the Scout Association
HEADQUARTERS	The Nottinghamshire County Scout Council Unit 1 Trinity House Robey Close Linby Nottinghamshire NG15 8AA Telephone Number: 0115 952 3617 E-mail: office@notts-scouts.org.uk
COUNTY REGISTRATION NUMBER WITH THE SCOUT ASSOCIATION	147
THE SCOUT ASSOCIATION	Gilwell Park Chingford LONDON E4 7QW
INDEPENDENT EXAMINER	A.R.R Price FCA of A.R.R Price Limited 17 Newstead Grove NOTTINGHAM NG1 4GZ
BANKERS	Co-operative Bank Business Direct PO Box 250 WN8 6WT
SOLICITORS	Browne Jacobson Solicitors 44 Castlegate NOTTINGHAM NG1 7BJ
CUSTODIANS	The Scout Association Trust Corporation Limited Gilwell Park Chingford London E4 7QW 1

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

The Nottinghamshire County Scout Council (the Scout Council) is the electoral body which supports and encourages the development of Scouting in the County. It is the body to which the County Executive Committee is accountable.

Vice Presidents

John J Asplin Esq; Philip Currier Esq; Matthew Rooney Esq; George Purdy CBE.
Stuart Howells Esq; Derek R. Ringer Esq; Mrs Kathryn Wills

COUNTY EXECUTIVE COMMITTEE

The members of the County Executive Committee are the Charity Trustees of the Scout Council. During the year, the members were as follows:

TRUSTEES: <i>Ex-Officio</i>	Name	Sub Committee Membership(s)	Board Attendance
County Chair	Moira Cordon	All	100%
County Commissioner	Steven Tupper	All	100%
County Youth Commissioner	Jack Kellas	Finance & General Purposes	100%
County Secretary	Jayne Burton-Naylor	Appointments Advisory, Finance, General Purposes.	100%
County Finance Manager	John Asplin	Finance, General Purposes	100%
TRUSTEES: <i>Elected</i>			
	Jack Beresford	Finance, General Purposes	68%
	Robert Erridge	Finance	0%
	Stuart Howells	Finance, Appointments Advisory	68%
	Christine Sheard	Appointments Advisory	100%
TRUSTEES: <i>Nominated</i>			
	Stefan Fox	Appointments Advisory	35%
	Ed Hewes	General Purposes	100%
	Jordan Phillips	Finance, General Purposes	68%
	Paul Neal	General Purposes, Appointments Advisory	68%

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

REPORT OF THE COUNTY EXECUTIVE COMMITTEE FOR THE YEAR ENDED 31st DECEMBER 2021

The County Executive Committee presents its report together with Financial Statements for the year ending 31st December 2021. This document should be read in conjunction with the "Policy, Organisation & Rules" of the Scout Association (PO&R).

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Scout Association exists by authority of Royal Charters, which 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, as detailed in "Policy, Organisation and Rules". Nottinghamshire County Scout Council is a Trust established within the structure of The Scout Association to provide leadership, advice, and support for Scout Districts and through them, for Scout Groups within Nottinghamshire. Trustees are appointed in accordance with "Policy, Organisation & Rules."

The Nottinghamshire Scout County is led by a County Commissioner and supported by the County Executive Committee. They are accountable to the County Scout Council for the satisfactory running of the County. The County Commissioner is assisted and supported by the County Team comprising of the Deputy County Commissioners, County Youth Commissioner, District Commissioners, County Scout Network Commissioner, County Training Manager, all Assistant County Commissioners, County Administrators and Advisors, the County Scout Council, County Executive Committee, and the County Scout Active Support Units.

The County Commissioner is appointed nationally, and they nominate the Chair of the County Executive. The County Chair and Treasurer are appointed at the Annual General Meeting. All Trustees are elected/nominated for three-year periods. The County Secretary is employed by the County Scout Council and therefore does not need to be elected. The Executive Committee confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charities aims and objectives.

OBJECTIVES AND ACTIVITIES

The Scout Council exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.

As Scouts, we are guided by these values:

- **Integrity** - We act with integrity; we are honest, trustworthy, and loyal.
- **Respect** - We have self-respect and respect for others.
- **Care** - We support others and take care of the world in which we live.
- **Belief** - We explore our faiths, beliefs, and attitudes.
- **Co-operation** - We make a positive difference; we co-operate with others and make friends.

Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting and enjoy what they are doing and have fun, take part in activities indoors and outdoors, learn by doing, share in spiritual reflection, take responsibility and make choices, undertake new and challenging activities and make and live by their Promise.

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

REPORT OF THE COUNTY EXECUTIVE COMMITTEE FOR THE YEAR ENDED 31st DECEMBER 2021

KEY POLICIES

The order of the policies in this section infers no order of importance nor priority; they are all equal.

- **The Religious Policy**

The Scout Movement includes Members of many different faiths and religions as well as those with no formal religion.

- **The Equal Opportunities Policy**

The Scout Association is part of a worldwide educational youth movement. The values, which underpin and inspire its work are embodied in the Scout Promise and Law and in the Purpose of the Association. Within this framework, the Association is committed to equality of opportunity for all young people.

- **The Safety Policy**

The Scouts sets out to deliver everyday adventure and develop skills for life in a growing movement of adult volunteers and young people aged 5-25, in the UK and internationally.

The Scouts recognises that life is not risk-free, and in its turn, Scouting is not risk-free. As Scouts, we believe that our members benefit most from our activities when we manage these risks to wellbeing to be as low as is reasonably practicable. Identifying and proportionately managing risk is a skill for life that we wish to kindle, develop, and enhance in all our members.

- **The Vetting Policy**

It is the policy of The Scout Association to check all adult volunteers to ensure that: only adults appropriate for a role are permitted to undertake responsibilities in Scouting; and those regular reviews are undertaken of adult volunteers to ensure their continued suitability.

- **The Child Protection Policy**

The Scout Association acknowledges the duty of care to safeguard and promote the welfare of children and young people and is committed to ensuring safeguarding practice reflects statutory responsibilities, government guidance and complies with best practice and The Charity Commission requirements.

- **The Anti Bullying Policy**

"Children have the right to protection from all forms of violence (physical or mental). They must be kept safe from harm, and they must be given proper care by those looking after them." [The United Nations Convention on the Rights of the Child, Article 19].

The Scout Association is committed to this ethos and seeks to ensure, as far as is reasonably practicable, the prevention of all forms of bullying among Members. To this end all Scouting activities should have in place rigorous anti-bullying strategies

- **The Development Policy**

Subject to the Rules governing age ranges and mixed membership the Scout Movement is open to all young people of whatever background. The Scout Association recognises, however, that access to Scouting is not equally available to all groups and communities across society as a whole.

- **The Privacy and Data Protection Policy**

The Scout Association takes the protection of privacy and personal data very seriously and all adults operating within Scouting, whether at National UKHQ or within local Scout units (i.e., Scout Groups, Districts, Counties, Areas, Regions (Scotland) or Countries), must comply with data protection law which includes the EU General Data Protection Regulation "GDPR."

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

REPORT OF THE COUNTY EXECUTIVE COMMITTEE FOR THE YEAR ENDED 31st DECEMBER 2021

ACHIEVEMENTS AND PERFORMANCE

2021 was a year of two halves. The first half being challenging due to the coronavirus pandemic, the second half showing strong recovery of both membership numbers and the activities Scouting provides in Nottinghamshire.

The pandemic impacted us all in different ways, but there can be no doubt that it particularly impacted young people. Scouting has played a huge part in promoting positive wellbeing amongst young people during these challenging times and there is no doubt that it continues to do so. Our heartfelt thanks go out to everyone who contributed to our successes, no matter how small the input. Highlights include:

- The number of young people (6-25 years) in Scouting in Nottinghamshire increased significantly on the previous year to 6,931. The number of active adults also increased.
- 3 Queens Scout Awards and 5 Gold Duke of Edinburgh Awards were achieved.
- 129 adults were recognised for their service to Scouting and 1 member received a Meritorious Conduct Award.
- 57 Woodbadges have been achieved and there has been a significant increase in the number of adults having completed their mandatory training.
- There are 3 Scout Active Support Units who support the work undertaken. These being Nottinghamshire Emergency Scout Support Unit (NESST), The Activities Team and the Bog Squad.
- The Charity Shop in Sherwood continues to provide valuable income, which supports our leaders by enabling the County to provide free adult training.
- A Beaver Scout Recruitment Campaign took place which reached all schools in Nottinghamshire. This campaign certainly aided a significant recovery of the Beaver Scout section numbers.
- There were two Leaders Get Together events, one at Walesby Forest and the other at Sherbrooke Campsite. These were well attended and provided information about various matters, such as Communications and Media, Young Leaders, and Youth Shaped Scouting.
- We welcomed a new County Youth Commissioner, Jack Kellas to the Team
- The County Oak Awards were held at 1st Larch Farm Scout HQ and 9 Groups/Teams and 8 individuals from around Nottinghamshire came together to celebrate their special achievements.
- The Unit Leaders for the next World Scout Jamboree 2023 in South Korea were chosen and the preparations for selecting the young people commenced.
- The preparations commenced for the next Gang Show in 2023

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

REPORT OF THE COUNTY EXECUTIVE COMMITTEE FOR THE YEAR ENDED 31st DECEMBER 2021

ACHIEVEMENTS AND PERFORMANCE CONTINUED

- The County Camp Team for 2024 was chosen. They are now in the planning stage.
- We welcomed the first Squirrel Scout sections into the County, a new provision for 4–6-year-olds.
- The virtual young leader scheme provision has continued to grow – ensuring there are more young people actively leading Scouting in the County
- More young people from Groups that have never accessed the adventurous activity provision have now done so.

Our ambitions and areas of focus are:

- Ensure young people numbers at the 2023 census exceed pre-pandemic levels.
- Commence a recruitment campaign for Leaders which will be staggered across all Districts
- Continue to increase the number of adults being trained
- Select the young people to attend the World Scout Jamboree in 2023
- Continue to plan and prepare for Gang Show 2023 and The County Camp in 2024
- Develop a strategy for increasing Cub Scout numbers
- Seek to open new Beaver Scout Colonies to take large numbers of young people on waiting lists and place them into active Scouting
- Encourage Groups to open Squirrel Drays (4 to 5 years) – learning from the existing trailblazers in the County
- Continue to thank our Leaders by ensuring the Oak Awards and the Celebration Dinner events are stronger than ever
- Continue to progress and improve on our Adult Training Compliance
- Ensure the Development Team are supporting events throughout the County such as the Riverside Festival
- Be part of the County Queens Platinum Celebrations by supporting events
- Ensure the County is in a strong place to transition to the new “adult journey” being rolled out nationally in 2023.
- Continue to develop the adventurous activity provision at Hoveringham to enable both more spaces but also a better experience through enhanced facilities.

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

REPORT OF THE COUNTY EXECUTIVE COMMITTEE FOR THE YEAR ENDED 31st DECEMBER 2021 (CONTINUED)

TRUSTEESHIP AND TRAINING

The Trustees of the Nottinghamshire County Scout Council are appointed by members of the Council and to stand for periods of three years.

Following the AGM, new Trustees are inducted. The induction covers the role of a Trustee, their responsibilities, an overview of the County and what is expected of them over the coming year.

FINANCIAL REVIEW

There was a surplus for the year amounting to £14,985 (2020 surplus £20,595) to give an increase in funds to £767,872 (2020 £752,887)

The attached accounts give details of the financial transactions and business transacted in the year and the financial position of the Nottinghamshire County Scout Council at the end of the year. Acknowledgement is given with grateful thanks to Nottinghamshire County Council for their continued support.

RESERVES POLICY

The Scout Councils reserves comprise of funds designated for specific purposes of £472,064, Restricted Funds of £2,140 and general reserves of £293,668 of which £92,605 is considered to be cash, to meet operational costs for the next 6 months and provide working capital and to secure the continuity to the Scout Councils activities for the future. The general reserves represent a contingency against a range of financial risks identified by the Finance Sub- Committee. These are reviewed regularly by the Finance Sub- Committee and adjustments to reserves are recommended to the County Executive.

Other short-term deposits provide additional income for the Scout Council's activities.

As at 31st December 2021, the total funds amounted to £767,872 (2020 £752,887). These are detailed in note 25 to the Financial Statements.

FUNDING

The County Executive is satisfied that the County's assets are sufficient and available to fulfil its current obligations.

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

REPORT OF THE COUNTY EXECUTIVE COMMITTEE
FOR THE YEAR ENDED 31st DECEMBER 2020
(CONTINUED)

RISK ASSESSMENT

The Trustees through the various sub-committees routinely monitor all significant risks both financial and non-financial to which the Charity may be exposed, and the County Executive Committee is aware of these risks and their obligations to minimise and reduce them. They are satisfied that appropriate systems and insurances are in place to mitigate those risks. When additional risks are identified systems are put in place to mitigate such risks.

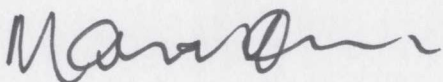
STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Account Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to Charities in England and Wales requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the affairs of the Charity and of the incoming resources and application of resources of the Charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles of the Charities SORP 2015
- make judgements and estimates that are reasonable and prudent.
- state whether FRS 102 "the reporting standard applicable in the UK and Republic of Ireland" has been followed.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business

The Trustees are responsible for keeping accounting records that disclose, with reasonable accuracy, the financial position of the Charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, The Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities



MOIRA CORDON
COUNTY CHAIR

**INDEPENDENT EXAMINER'S REPORT TO THE COUNTY EXECUTIVE COMMITTEE OF
NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31st December 2021 which are set out on pages 10 to 25

Responsibilities and basis of report

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

I report in respect of my examination of the charity's accounts 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 accounts do not accord with those records ; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Name A R R Price FCA

For and on behalf of A R R Price Limited

Relevant professional qualification or body: Institute of Chartered Accountants in England & Wales

Address 17 Newstead Grove , Nottingham NG1 4GZ

Date 8th June 2022

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2021**

	Notes	Unrestricted	Restricted	2021 Total Funds	2020 Total Funds
		£	£	£	£
INCOMING RESOURCES					
Donations and Legacies	4	24,607	-	24,607	59,466
Charitable Activities	5	116,520	12,611	129,131	146,453
Other Trading Activities	6	33,882	-	33,882	26,017
Investment Income	7	1,141	-	1,141	2,819
Other	8	4	-	4	251
TOTAL		176,154	12,611	188,765	235,006
RESOURCES EXPENDED					
Raising Funds	9	25,857		25,857	43,781
Charitable Activities	10	123,919	24,004	147,923	170,630
TOTAL		149,776	24,004	173,780	214,411
NET INCOME/(DEFICIT)		26,378	(11,393)	14,985	20,595
TRANSFER BETWEEN FUNDS	25	300	(300)	-	-
NET MOVEMENT IN FUNDS		26,678	(11,693)	14,985	20,595
RECONCILIATION OF FUNDS					
Fund balances brought forward	25	739,054	13,833	752,887	732,292
Fund balances carried forward	25	765,732	2,140	767,872	752,887

All activities relate to continuing operations

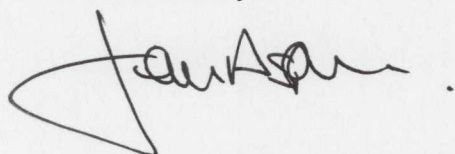
The notes on pages 13 to 25 form part of these Financial Statements

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

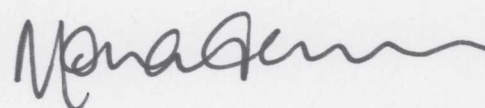
BALANCE SHEET AS AT 31ST DECEMBER 2021

	Note	2021		2020	
		£	£	£	£
FIXED ASSETS					
Tangible Assets	19		221,647		237,784
CURRENT ASSETS					
Stocks		2,158		3,607	
Debtors	20	18,861		12,803	
Cash at Bank and in Hand		562,511		543,346	
		583,530		559,756	
CREDITORS: amounts falling due within one year					
	21	37,305		44,653	
NET CURRENT ASSETS			546,225		515,103
NET ASSETS			767,872		752,887
Represented by:					
RESTRICTED FUNDS					
	25		2,140		13,833
UNRESTRICTED FUNDS					
Designated funds	25	472,064		475,000	
Unrestricted funds	25	293,668		264,054	
			765,732		739,054
THE COUNCIL'S FUNDS			767,872		752,887

The financial statements were approved by the Trustees on 8th June 2022 and are signed on their behalf by:



J Asplin
Trustee - County Finance Manager



M Cordon
Trustee- County Chair

The notes on pages 13 to 25 form part of these financial statements.

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31ST DECEMBER 2021**

	2021 £	2020 £
Cash flows from operating activities :		
Net cash provided by (used in)operating activities	<u>26,804</u>	<u>31,524</u>
Cash flows from investing activities		
Interest on bank deposits	1,141	2,819
Purchase of fixed assets	(8,780)	(8,297)
Net cash used in investing activities	<u>(7,639)</u>	<u>(5,478)</u>
 Change in cash and cash equivalents during the year	 19,165	 26,046
Cash and cash equivalents at the beginning of the year	<u>543,346</u>	<u>517,300</u>
Cash and cash equivalents at the end of the year	<u>562,511</u>	<u>543,346</u>
 Reconciliation of net income/(expenditure) to net cash flow from operating activities		
Net income/(expenditure) for the year	14,985	20,595
Adjustments for :		
Depreciation	24,917	23,493
Interest	(1,141)	(2,819)
(Increase)/decrease in stocks	1,449	(395)
(Increase)/decrease in debtors	(6,058)	(1,972)
(Decrease)/increase in creditors	(7,348)	(7,378)
	<u>26,804</u>	<u>31,524</u>
 Cash at bank and in hand	 <u>562,511</u>	 <u>543,346</u>

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2021

1 CONSTITUTION

The charity is a public benefit entity and a registered charity in England and Wales Charity number 522441 and is unincorporated, whose purpose is to promote the development of young people in achieving their full physical, social and spiritual potentials as individuals as responsible citizens and as members of their local National and International Communities. The address of the principal office is Unit 1 trinity House, Robey Close, Linby, Nottinghamshire, NG15 8AA.

2 STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP 2019 (FRS 102)) and the Charities Act 2011.

3 ACCOUNTING POLICIES

a The Basis of Preparation

The Financial Statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these Financial statements. The Financial Statements are presented in sterling.

b Scope of the Financial Statements

The Financial Statements cover the activities controlled by Nottinghamshire County Scout

c Preparation of Accounts on a going concern basis

After reviewing the forecasts and budgets the Trustees have a reasonable expectation that the Charity has adequate resources to continue operational existence for the foreseeable future. The Charity therefore continues to adopt the going concern basis in preparing its Financial Statements.

d Recognition of income

Membership Subscriptions

Membership subscriptions are paid in advance for the year ending on 31st March. The amount receivable for the year ended 31st December 2021 is shown in the Statement of Financial Activities.

Grants Receivable

Grants are recognised when the Charity becomes unconditionally entitled to income.

Grants received for a specific purpose are treated as restricted funds.

Grants restricted to future accounting periods are deferred and recognised in those periods.

Legacies

Legacies are accounted for when it is probable that they will be received and the amount

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st DECEMBER 2021 (CONTINUED)

3 ACCOUNTING POLICIES (CONTINUED)

Income from Charitable Activities

This comprises income from the provision of services supporting the objects of the Charity. The Charity recognises its own share of joint venture income, expenditure, assets and liabilities.

Income from Trading Activities

Income from Trading Activities includes income earned from trading activities to raise funds for the Charity and income from fund raising events.

Income received in advance of a theatrical performance or provision of other Scouting events is deferred until the criteria for income recognition is met.

In respect of donated goods for sale in the Charity Shops values are not recognised on receipt but instead the value of donated goods sold is recognised as income when sold.

Investment Income

Interest is accounted for on an accruals basis

Donated Services

The Charity benefits greatly from the involvement and enthusiastic support of its Volunteers. In accordance with the Charity SORP 2019 (FRS 102) the time of general Volunteers is not recognised in the Accounts.

e Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings

Raising Funds

This covers all expenditure incurred by the Charity to raise funds for its charitable

Charitable Activities

Comprises grants to individuals, Districts and Groups, activities and events in the course of carrying out its charitable activities. It also includes governance costs, comprising costs associated with the constitutional and statutory requirements.

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021(CONTINUED)

3 ACCOUNTING POLICIES (CONTINUED)

Support Costs

Support costs comprises of common office costs which are apportioned between fund raising activities and charitable activities and allocated on a basis consistent with the use of resources.

VAT

The County Scout Council is a partially exempt organisation and is, therefore, unable to reclaim all the VAT it pays. Where it is not possible to reallocate irrecoverable VAT to the expenses and minor assets concerned all irrecoverable VAT is written off in the Statement of Financial Activities.

Operating Leases

Rentals payable and operating leases are charged to expenses on a straight line basis of the term of the lease.

f Tangible Fixed Assets

Fixed assets are stated at cost. The costs of minor additions or those costing below £500 are not capitalised, but written off through the statement of financial activities.

Depreciation is calculated to write off the cost less estimated residual value of fixed assets over their useful lives by equal instalments as follows:-

Freehold Land	Not depreciated
Freehold Property	Over 50 years
Leasehold Property Improvements	Over 23 years
Fixtures and Fittings	Over 15 years
Equipment	Between 3 and 5 years
Motor Vehicles	Over 5 years

Depreciation is not provided on assets in the course of construction

g Stocks

Stocks are valued at the lower of cost and net realisable value, on a first in first out basis

h Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discounts offered. Prepayments are valued at the amount prepaid net of any trade discounts.

i Short Terms Deposits

These are cash deposits and cash equivalents with a maturity of more than 3 months.

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021(CONTINUED)

3 ACCOUNTING POLICIES (CONTINUED)

j Cash at Bank and in hand

Cash at Bank and Cash in hand includes cash and short term highly liquid investments with a short maturity of 3 months or less from the date of acquisition or opening of the deposit or similar kind.

k Creditors and Provisions

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised on their settlement amount after allowing for any trade discounts due.

l Financial Instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently at their settlement value.

m Pensions

A single employee is a member of the Nottinghamshire Local Government Pension Scheme, which is funded by contributions from the employee and employer. The scheme is a multi employer defined benefit scheme administered for the benefit of Local Authorities and other bodies and managed in accordance with the local pension scheme regulations. The Trustees are unable to confirm the Nottinghamshire County Scout Council share of the underlying assets and liabilities of the scheme and therefore the scheme is accounted for as a defined contribution scheme. The employer also has in place a Work Place Pension which is a defined contribution scheme.

n Fund Accounting

All funds have been identified as required by the Statement of Recommended Practice and fall within the following categories:-

Unrestricted Funds

These funds are those received which are not subject to any special restrictions, they are divided between general funds and designated funds. The designated funds comprise amounts set aside by the Trustees of the Council to be used for particular purposes.

Restricted Funds

Restricted funds are those earmarked for a special purpose by donors or terms of an appeal.

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2021(CONTINUED)**

	Unrestricted £	Restricted £	Total Funds 2021 £
4 DONATIONS AND LEGACIES			
Donations	6,292	-	6,292
Legacies	2,000	-	2,000
General grants provided by Notts County Council	5,313	-	5,313
Local restrictions grants	11,002	-	11,002
	24,607	-	24,607

	Unrestricted £	Restricted £	2020 £
Donations	2,798	3,100	5,898
Legacies	500	-	500
General grants provided by Notts County Council	5,000	-	5,000
Local restrictions grants	48,068	-	48,068
	56,366	3,100	59,466

5 CHARITABLE ACTIVITIES

	Unrestricted £	Restricted £	Total Funds 2021 £
Membership Subscriptions (note 14)	85,078	-	85,078
Activities and Sports			
International Jamboree	-	-	-
Notts Scout Adventure Centre	25,320	-	25,320
Eurojam	-	12,611	12,611
Other Activities	-	-	-
Nottingham Emergency Scout Support Team	4,528	-	4,528
Training Courses	-	-	-
Books and Badges	1,594	-	1,594
	116,520	12,611	129,131

	Unrestricted £	Restricted £	Total Funds 2020 £
Membership Subscriptions (note 14)	101,927	-	101,927
Activities and Sports			
International Jamboree	943	-	943
Notts Scout Adventure Centre	5,569	-	5,569
Eurojam	-	27,616	27,616
Other Activities	-	-	-
Nottingham Emergency Scout Support Team	8,745	-	8,745
Training Courses	314	-	314
Books and Badges	1,339	-	1,339
	118,837	27,616	146,453

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2021 (CONTINUED)**

6 OTHER TRADING ACTIVITIES

	Total Funds		Total Funds	
	Unrestricted	2021	Unrestricted	2020
	£	£	£	£
Room Hire	2,451	2,451	1,323	1,323
Gang Show	-	-	92	92
Charity Shops	31,431	31,431	24,602	24,602
	33,882	33,882	26,017	26,017

7 INVESTMENT INCOME

	Total Funds		Total Funds	
	Unrestricted	2021	Unrestricted	2020
	£	£	£	£
Bank interest receivable	1,141	1,141	2,819	2,819

8 OTHER INCOME

	Total Funds		Total Funds	
	Unrestricted	2021	Unrestricted	2020
	£	£	£	£
Office Services	4	4	251	251

9 COSTS OF OTHER TRADING ACTIVITIES

	Unrestricted	Restricted	Total Funds
	£	£	2021
	£	£	£
Room Hire:Other costs	981	-	981
Gang Shows	500	-	500
Charity Shops	14,376	-	14,376
Support Costs	10,000	-	10,000
	25,857	-	25,857

	Unrestricted	Restricted	Total Funds
	£	£	2020
	£	£	£
Room Hire:			
Salaries and NIC	712	-	712
Other Costs	771	-	771
Gang Shows	2,185	-	2,185
Charity Shops	25,113	-	25,113
Support Costs	15,000	-	15,000
	43,781	-	43,781

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2021 (CONTINUED)**

10 EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted £	Restricted £	Total Funds 2021 £
Activities and Sports			
International Jamboree	-	-	-
Notts Scout Adventure Centre	16,006	-	16,006
Eurojam	-	24,004	24,004
Other Activities	931	-	931
Training	895	-	895
Nottingham Emergency Scout Support Team	4,160	-	4,160
Regional Fund	-	-	-
Restart bounce back	2,936	-	2,936
Development	101	-	101
Grants Payable (Note 18)	-	-	-
Personal protective equipment for groups	-	-	-
Commissioners and advisors Expenses	271	-	271
Depreciation	18,108	-	18,108
Books and Badges	1,540	-	1,540
Support Costs (Note 11)	78,971	-	78,971
	123,919	24,004	147,923

	Unrestricted £	Restricted £	Total Funds 2020 £
Activities and Sports			
International Jamboree	19	-	19
Notts Scout Adventure Centre	10,100	3,100	13,200
Eurojam	-	25,490	25,490
Other Activities	2,972	-	2,972
Training	5,871	-	5,871
Nottingham Emergency Scout Support Team	7,551	-	7,551
Regional Fund	1,500	-	1,500
Development	1,380	-	1,380
Grants Payable (Note 18)	-	-	-
Personal protective equipment for groups	11,997	-	11,997
Commissioners and advisors Expenses	2,102	-	2,102
Depreciation	16,469	-	16,469
Books and Badges	2,074	-	2,074
Support Costs (Note 11)	80,005	-	80,005
	142,040	28,590	170,630

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2021 (CONTINUED)**

11 SUPPORT COSTS

	Unrestricted	Total Funds 2021	Unrestricted	Total Funds 2020
	£	£	£	£
Administration Salaries and NIC	48,247	48,247	50,038	50,038
Pension Contributions	8,995	8,995	7,309	7,309
Photocopier Charges	620	620	621	621
Repairs and Renewals	3,359	3,359	3,777	3,777
Printing and Stationery	842	842	949	949
Postage and Telephone	3,063	3,063	3,416	3,416
Insurance	2,593	2,593	3,516	3,516
Rates, Heat, Light and Water	2,990	2,990	3,308	3,308
Bank Charges	950	950	1,106	1,106
Other Expenses	855	855	1,004	1,004
Depreciation	6,809	6,809	7,024	7,024
Irrecoverable VAT	96	96	4,072	4,072
Bad Debts	529	529	-	-
Governance Costs (note 12)	9,023	9,023	8,865	8,865
	<u>88,971</u>	<u>88,971</u>	<u>95,005</u>	<u>95,005</u>
Charitable Activities	78,971	78,971	80,005	80,005
Raising funds	10,000	10,000	15,000	15,000
	<u>88,971</u>	<u>88,971</u>	<u>95,005</u>	<u>95,005</u>

The above support costs are those that cannot be directly allocated to specific activities. The total has been allocated on a basis consistent with the use of resources

12 GOVERNANCE COSTS

	Unrestricted	Total Funds 2021	Unrestricted	Total Funds 2020
	£	£	£	£
Examiners Fee	2,700	2,700	2,600	2,600
HR Consultancy	1,810	1,810	1,560	1,560
Accountancy	3,355	3,355	3,550	3,550
County Trustees' Expenses	1,158	1,158	1,155	1,155
	<u>9,023</u>	<u>9,023</u>	<u>8,865</u>	<u>8,865</u>

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2021 (CONTINUED)

	2021	2020
	£	£
13 NET INCOME		
Net income is stated after charging /(crediting)		
Depreciation of tangible fixed assets	<u>24,917</u>	<u>23,493</u>
 14 MEMBERSHIP SUBSCRIPTIONS		
Amount received in advance brought forward	26,309	22,998
Membership Subscriptions	279,850	319,473
Less: Paid to Scout Association	<u>(201,492)</u>	<u>(214,235)</u>
	104,667	128,236
Less amount received in advance carried forward	<u>(19,589)</u>	<u>(26,309)</u>
County Levy	<u>85,078</u>	<u>101,927</u>
 15 EXAMINERS FEES		
	2021	2020
	£	£
Fees payable to the independent examiner for:-		
Independent examination of the financial statements	2,700	2,600
Other assurance services	<u>3,355</u>	<u>3,550</u>
	<u>6,055</u>	<u>6,150</u>
 16 STAFF COSTS		
Wages and Salaries	47,742	49,657
National Insurance	505	1,093
Pensions Costs - Defined Benefits Scheme	<u>8,994</u>	<u>7,309</u>
	<u>57,241</u>	<u>58,059</u>
 The number of staff to whom Retirement Benefits accruing:		
Defined Benefit Scheme	1	1
 The average number of persons employed was 1(2020:2). No employee received employee benefits of more than earned £60,000 during the year (2020:Nil).		

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2021 (CONTINUED)**

17 TRUSTEE REMUNERATION AND EXPENSES

The aggregate amount reimbursed to 6 (2020:5) County Executive Committee Members during the year in respect of travel and other expenses was £1,158 (2020: £1,192).

Trustees do not receive any remuneration, other than the County Secretary, who received remuneration in her capacity as County Secretary of £30,589 (2020:£29,839). Pension contributions amounted to £ 8,164 (2020:£7,309)

18 GRANTS PAYABLE

		2021	2020
		£	£
Scout Districts -	to fund attendance at activities	-	-
Scout Groups -	to fund attendance at activities	-	-
Scout Groups -	to fund additional scouting facilities	-	-
Individuals -	to fund attendance at activities	-	-
		<hr/>	<hr/>
		-	-
		<hr/> <hr/>	<hr/> <hr/>

19 TANGIBLE FIXED ASSETS

	Freehold Property	Leasehold property	Equipment	Motor Vehicles	Fixtures and Fittings	Total
	£	£	£	£	£	£
COST						
At 1st January 2021	234,979	58,979	118,029	17,575	25,231	454,793
Additions	-	-	8,780	-	-	8,780
Disposals	-	-	(250)	-	(115)	(365)
AT 31ST DECEMBER 2021	234,979	58,979	126,559	17,575	25,116	463,208
DEPRECIATION						
At 1st January 2021	84,322	9,834	91,388	7,030	24,435	217,009
Charge	4,700	2,564	13,906	3,515	232	24,917
Disposals	-	-	(250)	-	(115)	(365)
AT 31ST DECEMBER 2021	89,022	12,398	105,044	10,545	24,552	241,561
NET BOOK VALUES						
AT 31ST DECEMBER 2021	145,957	46,581	21,515	7,030	564	221,647
AT 31ST DECEMBER 2020	150,657	49,145	26,641	10,545	796	237,784

The net book value of tangible assets are used for charitable purposes.
The title to the freehold property is held on behalf of the County Scout Council in the name of the custodian trustee, The Scout Association Trust Corporation Limited

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2021 (CONTINUED)**

	2021	2020
	£	£
20 DEBTORS		
Trade Debtors	701	583
Other Debtors	13,926	4,273
Prepayments and Accrued Interest	<u>4,234</u>	<u>7,947</u>
	<u><u>18,861</u></u>	<u><u>12,803</u></u>

21 CREDITORS: Amounts falling due within one year

	£	£
Accruals and deferred income	32,938	31,743
Social security and other taxes	-	668
Other Creditors	<u>4,367</u>	<u>12,242</u>
	<u><u>37,305</u></u>	<u><u>44,653</u></u>

22 PENSIONS AND OTHER POST RETIREMENT BENEFITS

The amount recognised in in the statement of financial activities as an expense in relation to defined benefit contributions was £8,164 (2020:£7,309).

The multi employer pension scheme administered by Nottinghamshire Local Government Pension Scheme produced a triannual actuarial valuation report as at 31st March 2019. The outcome of the report is that employer contributions have increased from 16.5% to 20.2% with employee contributions remaining at 6.5%, plus the charity pays a secondary rate in respect of its share of the scheme deficit relating to past service.

23 OTHER FINANCIAL COMMITMENTS

At 31st December 2021 the County Scout Council was committed to making payments under non-cancellable operating leases is £ 1,967 (2020 £3,425)

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2021 (CONTINUED)**

25 STATEMENT OF FUNDS

	Balance 01.01.21	Incoming Resources	Outgoing Resources	Transfers	Balances 31.12.21
	£	£	£	£	£
RESTRICTED FUNDS					
Eurojam	13,333	12,611	(24,004)	(1,940)	-
World Scout Jamboree	500	-	-	1,640	2,140
	13,833	12,611	(24,004)	(300)	2,140
UNRESTRICTED					
Unrestricted Designated Funds					
Activity Bursary Scheme	5,000	-	-	-	5,000
Building Maintenance Fund	20,000	-	-	-	20,000
Development Fund	50,000	-	-	-	50,000
District Support Fund	50,000	-	(2,936)	-	47,064
Gang Shows	80,000	-	-	-	80,000
Headquarters Building	250,000	-	-	-	250,000
International Fund	10,000	-	-	-	10,000
Major Incident Response Fund	10,000	-	-	-	10,000
	475,000	-	(2,936)	-	472,064
General Funds	264,054	176,154	(146,840)	300	293,668
Total Unrestricted Funds	739,054	176,154	(149,776)	-	765,732
Total Funds	752,887	188,765	(173,780)	-	767,872

Restricted Funds

Eurojam

These funds relate to monies received from attendees and fundraising together with costs of preparation and attendance at the event. The event was cancelled due to the pandemic. The incoming resources represents the insurance claim with outgoings relating to refunds and associated costs.

World Scout Jamboree

The £2,140 represents specific donations raised for Eurojam which the donor has agreed can be used for the next Scout World Jamboree

Designated Funds

The funds have been set up for the following purposes:-

Activity Bursary Fund	to support adult training for adventurous activities
Building Maintenance Fund	to provide for any exceptional maintenance of the Headquarters building
Development Fund	to set aside funds for the future development of Scouting for young people in Nottinghamshire
District Support fund	To establish a specific fund for the financial support that individual Districts may require to assist them with their development plans.

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2021 (CONTINUED)**

25 STATEMENT OF FUNDS continued

Designated Funds continued

Gang Shows	to specifically earmark sufficient funds for the settlement of any liabilities that may have been incurred in the unlikely event that a Gang Show has to be cancelled
Headquarters building	to set up a fund for the estimated cost of eventual replacement of the Headquarters building
International Fund	to provide support to individuals and Groups attending a Scout activity or event abroad
Major Incident Response Fund	The County has a procedure to be implemented if a major incident occurs in or involving County Members. This fund is maintained to ensure adequate funding is available to support the response required

26 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted	Restricted	Total Funds 2021
	£	£	£
Tangible Fixed Assets	221,647	-	221,647
Current Assets	579,930	3,600	583,530
Creditors less than one year	(35,845)	(1,460)	(37,305)
	<hr/>		
	765,732	2,140	767,872

	Unrestricted	Restricted	Total Funds 2020
	£	£	£
Tangible Fixed Assets	237,784	-	237,784
Current Assets	545,923	13,833	559,756
Creditors less than one year	(44,653)	-	(44,653)
	<hr/>		
	739,054	13,833	752,887

27 FUNDS HELD AS AGENT

The County Scout Council administers funds on behalf of the East Midlands Regional Fund, whose members include Nottinghamshire, Derbyshire, Leicestershire, Lincolnshire and Northamptonshire County Scout Councils

	2021	2020
	£	£
Funds Received: Members contributions	-	7,500
Funds paid out: Conference Expenses	(4,305)	(6,463)
	<hr/>	
	(4,305)	1,037
Balance of Funds held at 31st December 2020	10,438	9,401
Balance of Funds held at 31st December 2021	6,133	10,438

The above figures are not included in these financial statements

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

England & Wales - Charity number 522441

Accounts



Scouts

Nottinghamshire

Nottinghamshire County Scout Council

Report and Financial Statements

Year ended 31st December 2020

**NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL
ADMINISTRATION**

REGISTERED CHARITY NUMBER	522441	
GOVERNING DOCUMENT	Policy Organisation and Rules of the Scout Association	
HEADQUARTERS	The Nottinghamshire County Scout Council Unit 1 Trinity House Robey Close Linby Nottinghamshire NG15 8AA	
	Telephone Number:	0115 952 3617
	E-mail:	office@notts-scouts.org.uk
COUNTY REGISTRATION NUMBER WITH THE SCOUT ASSOCIATION	147	
THE SCOUT ASSOCIATION	Gilwell Park Chingford LONDON E4 7QW	
INDEPENDENT EXAMINER	A.R.R Price FCA of A.R.R Price Limited 17 Newstead Grove NOTTINGHAM NG1 4GZ	
BANKERS	Barclays Bank Plc Long Eaton Branch Nottingham Group PO Box 18 NOTTINGHAM NG1 6FF	Co-operative Bank Business Direct PO Box 250 WN8 6WT
SOLICITORS	Browne Jacobson Solicitors 44 Castlegate NOTTINGHAM NG1 7BJ	
CUSTODIANS	The Scout Association Trust Corporation Limited Gilwell Park Chingford London E4 7QW	

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

The Nottinghamshire County Scout Council (the Scout Council) is the electoral body which supports and encourages the development of Scouting in the County. It is the body to which the County Executive Committee is accountable.

President

Sir Andrew Buchanan Bt, KCVO

Vice Presidents

John J Asplin Esq; Philip Currier Esq; George Purdy CBE; Stuart Howells Esq;
Derek R. Ringer Esq; Mrs Kathryn Wills

COUNTY EXECUTIVE COMMITTEE

The members of the County Executive Committee are the Charity Trustees of the Scout Council. During the year the members were as follows:

TRUSTEES: *Ex-Officio*

	Name	Sub Committee
County Chair	Moira Cordon	All
County Commissioner	Steven Tupper	All
County Secretary	Jayne Burton-Naylor	Appointments Advisory, Finance, General Purposes.
County Finance Manager	John Asplin	Finance, General Purposes
County Youth Commissioner	Vacant	

TRUSTEES: *Nominated*

Jack Beresford	Finance, General Purposes
Christopher Clifford	General Purposes
Paul Neal	General Purposes, Appointments Advisory
Jordan Phillips	Finance, General Purposes

TRUSTEES: *Elected*

Stuart Howells	Finance, Appointments Advisory
Stefan Fox	Appointments Advisory
Lee Redmile	Appointments Advisory
Christine Sheard	Appointments Advisory

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

REPORT OF THE COUNTY EXECUTIVE COMMITTEE FOR THE YEAR ENDED 31st DECEMBER 2020

The County Executive Committee presents its report together with Financial Statements for the year ending 31st December 2020. This document should be read in conjunction with the "Policy, Organisation & Rules" of the Scout Association (PO&R).

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Scout Association exists by authority of Royal Charters, which 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, as detailed in "Policy, Organisation and Rules". Nottinghamshire County Scout Council is a Trust established within the structure of The Scout Association to provide leadership, advice, and support for Scout Districts and through them, for Scout Groups within Nottinghamshire. Trustees are appointed in accordance with "Policy, Organisation & Rules".

The Nottinghamshire Scout County is led by a County Commissioner and supported by the County Executive Committee. They are accountable to the County Scout Council for the satisfactory running of the County. The County Commissioner is assisted and supported by the County Team comprising of the Deputy County Commissioners, County Youth Commissioner, District Commissioners, County Scout Network Commissioner, County Training Manager, all Assistant County Commissioners, County Administrators and Advisors, the County Scout Council, County Executive Committee and the County Scout Active Support Units.

The County Commissioner is appointed nationally and they nominate the Chair of the County Executive. The County Chair and Treasurer are appointed at the Annual General Meeting. All Trustees are elected/nominated for three-year periods. The County Secretary is employed by the County Scout Council and therefore does not need to be elected. The Executive Committee confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charities aims and objectives.

OBJECTIVES AND ACTIVITIES

The Scout Council exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.

As Scouts, we are guided by these values:

- **Integrity** - We act with integrity; we are honest, trustworthy, and loyal.
- **Respect** - We have self-respect and respect for others.
- **Care** - We support others and take care of the world in which we live.
- **Belief** - We explore our faiths, beliefs, and attitudes.
- **Co-operation** - We make a positive difference; we co-operate with others and make friends.

Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting and enjoy what they are doing and have fun, take part in activities indoors and outdoors, learn by doing, share in spiritual reflection, take responsibility and make choices, undertake new and challenging activities and make and live by their Promise.

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

REPORT OF THE COUNTY EXECUTIVE COMMITTEE FOR THE YEAR ENDED 31st DECEMBER 2020

KEY POLICIES

The order of the policies in this section infers no order of importance nor priority; they are all equal.

- **The Religious Policy**

The Scout Movement includes Members of many different faiths and religions as well as those with no formal religion.

- **The Equal Opportunities Policy**

The Scout Association is part of a worldwide educational youth movement. The values, which underpin and inspire its work are embodied in the Scout Promise and Law and in the Purpose of the Association. Within this framework, the Association is committed to equality of opportunity for all young people.

- **The Safety Policy**

The Scouts sets out to deliver everyday adventure and develop skills for life in a growing movement of adult volunteers and young people aged 5-25, in the UK and internationally.

The Scouts recognises that life is not risk-free, and in its turn, Scouting is not risk-free. As Scouts, we believe that our members benefit most from our activities when we manage these risks to wellbeing to be as low as is reasonably practicable. Identifying and proportionately managing risk is a skill for life that we wish to kindle, develop, and enhance in all of our members.

- **The Vetting Policy**

It is the policy of The Scout Association to check all adult volunteers to ensure that: only adults appropriate for a role are permitted to undertake responsibilities in Scouting; and that regular reviews are undertaken of adult volunteers to ensure their continued suitability.

- **The Child Protection Policy**

The Scout Association acknowledges the duty of care to safeguard and promote the welfare of children and young people and is committed to ensuring safeguarding practice reflects statutory responsibilities, government guidance and complies with best practice and The Charity Commission requirements.

- **The Anti Bullying Policy**

"Children have the right to protection from all forms of violence (physical or mental). They must be kept safe from harm and they must be given proper care by those looking after them." [The United Nations Convention on the Rights of the Child, Article 19].

The Scout Association is committed to this ethos and seeks to ensure, as far as is reasonably practicable, the prevention of all forms of bullying among Members. To this end all Scouting activities should have in place rigorous anti-bullying strategies

- **The Development Policy**

Subject to the Rules governing age ranges and mixed membership the Scout Movement is open to all young people of whatever background. The Scout Association recognises, however, that access to Scouting is not equally available to all groups and communities across society as a whole.

- **The Privacy and Data Protection Policy**

The Scout Association takes the protection of privacy and personal data very seriously and all adults operating within Scouting, whether at National UKHQ or within local Scout units (i.e. Scout Groups, Districts, Counties, Areas, Regions (Scotland) or Countries), must comply with data protection law which includes the EU General Data Protection Regulation "GDPR".

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

REPORT OF THE COUNTY EXECUTIVE COMMITTEE FOR THE YEAR ENDED 31st DECEMBER 2020

ACHIEVEMENTS AND PERFORMANCE

Despite a challenging year due to the coronavirus pandemic Scouting has continued to prosper across Nottinghamshire. In many places the important role Scouting plays both within the community and in helping to connect young people was a shining light for people. Our heartfelt thanks goes out to everyone who contributed to our successes, no matter how small the input. Highlights include:

- In this difficult year, the number of young people (aged 6-25 years) in Scouting in Nottinghamshire decreased to 5,557 – this was still a significant success as a majority of Groups met remotely
- 14 Gold Duke of Edinburgh Awards were achieved
- 2 Queen's Scout Awards were achieved
- 51 adults were recognised for their service to Scouting and 2 members received Gallantry/Meritorious Conduct Awards
- Just under £15,000 was spent providing all Scout Groups and Explorer Units with personal protective equipment, to ensure they could open safely
- Over 150 Explorer Scouts took part in virtual Young Leader training that is helping to develop our leaders of the future
- Significant progress was made in ensuring adults across the County had completed their mandatory safety and safeguarding training
- 69 Woodbadges have been achieved
- The Nottinghamshire initiative of having “restart champions” in every District supported sections to be as active as possible during the pandemic and significantly improved the number of approved risk assessments for restart
- The roll out of a much improved Nottinghamshire Scouts website
- The Oak Awards were held virtually and 8 groups and 13 individuals from around Nottinghamshire came together to celebrate their special achievements
- There are 4 Scout Active Support Units who support the work undertaken. These being the Nottinghamshire Emergency Scout Support Team (NESST), the Gang Show Support Team, the Activities Team and the Bog Squad.
- The Charity Shop in Sherwood provides valuable income, which supports our leaders by enabling the County to provide free adult Leader training. Unfortunately, the Trustees had to make the hard decision to close the shop in Beeston.
- The role played by the volunteers of Nottinghamshire cannot be overstated. The hours given during the year amount to approximately 400,000. The nature of that volunteering is either working with young people on a week by week basis, being a Trustee of a Group, District or County or providing activities, whether face to face or online.
- Many young people took part in Scouting at Home and achieved the new Badge. This badge was designed by Charlotte Boaler of the 1st Kirkby in Ashfield Scout Group.

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

REPORT OF THE COUNTY EXECUTIVE COMMITTEE FOR THE YEAR ENDED 31st DECEMBER 2020

Our ambitions and areas of focus are:

- Support and work with all the Leaders in the County to restart Scouting following a year of national lockdowns. This includes specific Beaver and adult recruitment campaign materials, pre-planned programmes, social media content and welcome pack materials.
- Continue to embed the National Strategy and ensure it is delivered locally
- Continue to increase the number of adults being trained both section Leaders, Supporters and Managers
- Improve retention of adults and young people by improving programme support, recognition and induction
- Start the preparations for the Gang Show 2023, World Scout Jamboree in South Korea in 2023 and a large County Camp in 2024
- Ensure the Oak Awards are as strong as ever, recognising the amazing achievements our adults make.
- Run reunion events across the County to bring our adults back together and thank them for all of their efforts
- Improve the perception of Nottinghamshire Scouts through social media, media and our valued stakeholders
- Continue to progress and improve on our adult training compliance
- Raise awareness of Top Awards and encourage more young people to work towards and achieve them
- Adapt our adventurous activity provision at Hoveringham to offer adventure to as many young people in Nottinghamshire as possible
- Pilot the new Squirrel section for 4-5 year olds in small areas of the County

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL
REPORT OF THE COUNTY EXECUTIVE COMMITTEE
FOR THE YEAR ENDED 31st DECEMBER 2020
(CONTINUED)

TRUSTEESHIP AND TRAINING

The Trustees of the Nottinghamshire County Scout Council are appointed by members of the Council and to stand for periods of three years.

Following the AGM, new Trustees are inducted. The induction covers the role of a Trustee, their responsibilities, an overview of the County and what is expected of them over the coming year.

FINANCIAL REVIEW

There was a surplus for the year amounting to £20,595 (2019 surplus £19,465) to give an increase in funds to £752,887 (2019 £732,292)

The attached accounts give details of the financial transactions and business transacted in the year and the financial position of the Nottinghamshire County Scout Council at the end of the year. Acknowledgement is given with grateful thanks to Nottinghamshire County Council for their continued Grant Aid support.

RESERVES POLICY

The Scout Councils reserves comprise of funds designated for specific purposes of £475,000, Restricted Funds of £13,833 and general reserves of £264,054 to meet operational costs for the next 6 months and provide working capital and to secure the continuity to the Scout Councils activities for the future. The general reserves represent a contingency against a range of financial risks identified by the Finance Sub-Committee. These are reviewed regularly by the Finance Sub-Committee and adjustments to reserves are recommended to the County Executive.

Other short-term deposits provide additional income for the Scout Council's activities.

As at 31st December 2020, the reserves amounted to £752,887 (2019 £732,292). These are detailed in note 21 to the Financial Statements.

FUNDING

The County Executive is satisfied that the County's assets are sufficient and available to fulfil its current obligations.

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL
REPORT OF THE COUNTY EXECUTIVE COMMITTEE
FOR THE YEAR ENDED 31st DECEMBER 2020
(CONTINUED)

RISK ASSESSMENT

The Trustees through the various sub-committees routinely monitor all significant risks both financial and non-financial to which the Charity may be exposed and the County Executive Committee is aware of these risks and their obligations to minimise and reduce them. They are satisfied that appropriate systems and insurances are in place to mitigate those risks. When additional risks are identified systems are put in place to mitigate such risks.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Account Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to Charities in England and Wales requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the affairs of the Charity and of the incoming resources and application of resources of the Charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP 2015
- make judgements and estimates that are reasonable and prudent;
- state whether FRS 102 "the reporting standard applicable in the UK and Republic of Ireland" has been followed.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business

The Trustees are responsible for keeping accounting records that disclose, with reasonable accuracy, the financial position of the Charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, The Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities



MOIRA CORDON
COUNTY CHAIR

**INDEPENDENT EXAMINER'S REPORT TO THE COUNTY EXECUTIVE COMMITTEE OF
NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31st December 2020 which are set out on pages 9 to 24

Responsibilities and basis of report

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

I report in respect of my examination of the charity's accounts 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 accounts do not accord with those records ; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Name A R R Price FCA

For and on behalf of A R R Price Limited

Relevant professional qualification or body: Institute of Chartered Accountants in England & Wales

Address 17 Newstead Grove , Nottingham NG1 4GZ

Date

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2020**

	Notes	Unrestricted	Restricted	2020 Total Funds	2019 Total Funds
		£	£	£	£
INCOMING RESOURCES					
Donations and Legacies	4	56,366	3,100	59,466	12,172
Charitable Activities	5	118,837	27,616	146,453	384,395
Other Trading Activities	6	26,017	-	26,017	176,826
Investment Income	7	2,819	-	2,819	3,024
Other	8	251	-	251	934
TOTAL		204,290	30,716	235,006	577,351
RESOURCES EXPENDED					
Raising Funds	9	43,781	-	43,781	134,716
Charitable Activities	10	142,040	28,590	170,630	423,170
TOTAL		185,821	28,590	214,411	557,886
NET INCOME/(DEFICIT)		18,469	2,126	20,595	19,465
TRANSFER BETWEEN FUNDS	25	-	-	-	-
NET MOVEMENT IN FUNDS		18,469	2,126	20,595	19,465
RECONCILIATION OF FUNDS					
Fund balances brought forward	25	720,585	11,707	732,292	712,827
Fund balances carried forward	25	739,054	13,833	752,887	732,292

All activities relate to continuing operations

The notes on pages 12 to 24 form part of these Financial Statements

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

BALANCE SHEET AS AT 31ST DECEMBER 2020

	Note	2020	2019
		£	£
FIXED ASSETS			
Tangible Assets	19	237,784	252,980
CURRENT ASSETS			
Stocks		3,607	3,212
Debtors	20	12,803	10,831
Short Term Deposits		-	76,425
Cash at Bank and in Hand		<u>543,346</u>	<u>440,875</u>
		559,756	531,343
CREDITORS: amounts falling due within one year	21	<u>44,653</u>	<u>52,031</u>
NET CURRENT ASSETS		<u>515,103</u>	<u>479,312</u>
NET ASSETS		<u>752,887</u>	<u>732,292</u>
Represented by:			
RESTRICTED FUNDS	25	13,833	11,707
UNRESTRICTED FUNDS			
Designated funds	25	475,000	474,122
Unrestricted funds	25	<u>264,054</u>	<u>246,463</u>
		739,054	720,585
THE COUNCIL'S FUNDS		<u>752,887</u>	<u>732,292</u>

THE FINANCIAL STATEMENTS WERE APPROVED BY THE TRUSTEES OF THE COUNCIL
ON 20/5/2021

J ASPLIN
COUNTY FINANCE MANAGER

M CORDON
COUNTY CHAIR

THE NOTES ON PAGES 12 TO 24 FORM PART OF THESE FINANCIAL STATEMENTS

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2020

1 CONSTITUTION

The charity is a public benefit entity and a registered charity in England and Wales Charity number 522441 and is unincorporated, whose purpose is to promote the development of young people in achieving their full physical, social and spiritual potentials as individuals as responsible citizens and as members of their local National and International Communities. The address of the principal office is Unit 1 trinity House, Robey Close, Linby, Nottinghamshire, NG15 8AA.

2 STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3 ACCOUNTING POLICIES

a The Basis of Preparation

The Financial Statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these Financial statements. The Financial Statements are presented in sterling.

b Scope of the Financial Statements

The Financial Statements cover the activities controlled by Nottinghamshire County Scout Council. The activities of the Scout Districts and Scout Groups are not reflected in these financial statements as they are separate autonomous charities which are affiliated to the Scout Association.

c Preparation of Accounts on a going concern basis

After reviewing the forecasts and budgets the Trustees have a reasonable expectation that the Charity has adequate resources to continue operational existence for the foreseeable future. The Charity therefore continues to adopt the going concern basis in preparing its Financial Statements.

d Recognition of income

Membership Subscriptions

Membership subscriptions are paid in advance for the year ending on 31st March. The amount receivable for the year ended 31st December 2020 is shown in the Statement of Financial Activities.

Grants Receivable

Grants are recognised when the Charity becomes unconditionally entitled to income. Grants received for a specific purpose are treated as restricted funds.

Grants restricted to future accounting periods are deferred and recognised in those periods.

Legacies

Legacies are accounted for when it is probable that they will be received and the amount can be reliably ascertained

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st DECEMBER 2020 (CONTINUED)

3 ACCOUNTING POLICIES (CONTINUED)

Income from Charitable Activities

This comprises income from the provision of services supporting the objects of the Charity. The Charity recognises its own share of joint venture income, expenditure, assets and liabilities.

Income from Trading Activities

Income from Trading Activities includes income earned from trading activities to raise funds for the Charity and income from fund raising events.

Income received in advance of a theatrical performance or provision of other Scouting events is deferred until the criteria for income recognition is met.

In respect of donated goods for sale in the Charity Shops values are not recognised on receipt but instead the value of donated goods sold is recognised as income when sold.

Investment Income

Interest is accounted for on an accruals basis

Donated Services

The Charity benefits greatly from the involvement and enthusiastic support of its Volunteers. In accordance with the Charity SORP (FRS 102) the time of general Volunteers is not recognised in the Accounts.

e Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings

Raising Funds

This covers all expenditure incurred by the Charity to raise funds for its charitable purposes including the costs of all fund raising activities and events plus associated support costs.

Charitable Activities

Comprises grants to individuals, Districts and Groups, activities and events in the course of carrying out its charitable activities. It also includes governance costs, comprising costs associated with the constitutional and statutory requirements.

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2020 (CONTINUED)

3 ACCOUNTING POLICIES (CONTINUED)

Support Costs

Support costs comprises of common office costs which are apportioned between fund raising activities and charitable activities and allocated on a basis consistent with the use of resources.

VAT

The County Scout Council is a partially exempt organisation and is, therefore, unable to reclaim all the VAT it pays. Where it is not possible to reallocate irrecoverable VAT to the expenses and minor assets concerned all irrecoverable VAT is written off in the Statement of Financial Activities.

Operating Leases

Rentals payable and operating leases are charged to expenses on a straight line basis of the term of the lease.

f Tangible Fixed Assets

Fixed assets are stated at cost. The costs of minor additions or those costing below £500 are not capitalised, but written off through the statement of financial activities.

Depreciation is calculated to write off the cost less estimated residual value of fixed assets over their useful lives by equal instalments as follows:-

Freehold Land	Not depreciated
Freehold Property	Over 50 years
Leasehold Property Improvements	Over 23 years
Fixtures and Fittings	Over 15 years
Equipment	Between 3 and 5 years
Motor Vehicles	Over 5 years

Depreciation is not provided on assets in the course of construction

g Stocks

Stocks are valued at the lower of cost and net realisable value, on a first in first out basis

h Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discounts offered. Prepayments are valued at the amount prepaid net of any trade discounts.

i Short Terms Deposits

These are cash deposits and cash equivalents with a maturity of more than 3 months.

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2020 (CONTINUED)

3 ACCOUNTING POLICIES (CONTINUED)

i **Cash at Bank and in hand**

Cash at Bank and Cash in hand includes cash and short term highly liquid investments with a short maturity of 3 months or less from the date of acquisition or opening of the deposit or similar kind.

k **Creditors and Provisions**

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised on their settlement amount after allowing for any trade discounts due.

l **Financial Instruments**

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently at their settlement value.

m **Pensions**

A single employee is a member of the Nottinghamshire Local Government Pension Scheme, which is funded by contributions from the employee and employer. The scheme is a multi employer defined benefit scheme administered for the benefit of Local Authorities and other bodies and managed in accordance with the local pension scheme regulations. The Trustees are unable to confirm the Nottinghamshire County Scout Council share of the underlying assets and liabilities of the scheme and therefore the scheme is accounted for as a defined contribution scheme. The employer also has in place a Work Place Pension which is a defined contribution scheme.

n **Fund Accounting**

All funds have been identified as required by the Statement of Recommended Practice and fall within the following categories:-

Unrestricted Funds

These funds are those received which are not subject to any special restrictions, they are divided between general funds and designated funds. The designated funds comprise amounts set aside by the Trustees of the Council to be used for particular purposes.

Restricted Funds

Restricted funds are those earmarked for a special purpose by donors or terms of an appeal.

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2020 (CONTINUED)**

	Unrestricted	Restricted	Total
	£	£	Funds 2020
			£
4 DONATIONS AND LEGACIES			
Donations	2,798	3,100	5,898
Legacies	500	-	500
General grants provided by Notts County Council	5,000	-	5,000
Local restrictions grants	48,068	-	48,068
	<u>56,366</u>	<u>3,100</u>	<u>59,466</u>

	Unrestricted	Restricted	Total Funds
	£	£	2019
			£
Donations	675	6,497	7,172
General grants provided by Notts County Council	5,000	-	5,000
	<u>5,675</u>	<u>6,497</u>	<u>12,172</u>

5 CHARITABLE ACTIVITIES

	Unrestricted	Restricted	Total
	£	£	Funds 2020
			£
Membership Subscriptions (note 14)	101,927	-	101,927
Activities and Sports			
International Jamboree	943	-	943
Notts Scout Adventure Centre	5,569	-	5,569
Eurojam	-	27,616	27,616
Other Activities	-	-	-
Nottingham Emergency Scout Support Team	8,745	-	8,745
Training Courses	314	-	314
Books and Badges	1,339	-	1,339
	<u>118,837</u>	<u>27,616</u>	<u>146,453</u>

	Unrestricted	Restricted	Total Funds
	£	£	2019
			£
Membership Subscriptions (note 14)	91,964	-	91,964
Activities and Sports			
International Jamboree	-	211,085	211,085
Notts Scout Adventure Centre	31,432	-	31,432
Eurojam	-	23,863	23,863
Other Activities	7,878	-	7,878
Nottingham Emergency Scout Support Team	13,033	-	13,033
Training Courses	932	-	932
Books and Badges	4,208	-	4,208
	<u>149,447</u>	<u>234,948</u>	<u>384,395</u>

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2020 (CONTINUED)**

6 OTHER TRADING ACTIVITIES

	Unrestricted	Total Funds 2020	Unrestricted	Total Funds 2019
	£	£	£	£
Room Hire	1,323	1,323	7,765	7,765
Gang Show	92	92	96,730	96,730
Charity Shops	24,602	24,602	72,331	72,331
	26,017	26,017	176,826	176,826

7 INVESTMENT INCOME

	Unrestricted	Total Funds 2020	Unrestricted	Total Funds 2019
	£	£	£	£
Bank interest receivable	2,819	2,819	3,024	3,024

8 OTHER INCOME

	Unrestricted	Total Funds 2020	Unrestricted	Total Funds 2019
	£	£	£	£
Office Services	251	251	934	934

9 COSTS OF OTHER TRADING ACTIVITIES

	Unrestricted	Restricted	Total Funds 2020
	£	£	£
Room Hire:			
Salaries and NIC	712	-	712
Other Costs	771	-	771
Gang Shows	2,185	-	2,185
Charity Shops	25,113	-	25,113
Support Costs	15,000	-	15,000
	43,781	-	43,781

	Unrestricted	Restricted	Total Funds 2019
	£	£	£
Room Hire:			
Salaries and NIC	4,269	-	4,269
Other Costs	3,031	-	3,031
Gang Shows	77,343	2,407	79,750
Charity Shops	32,666	-	32,666
Support Costs	15,000	-	15,000
	132,309	2,407	134,716

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2020 (CONTINUED)**

10 EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted £	Restricted £	Total Funds 2020 £
Activities and Sports			
International Jamboree	19	-	19
Notts Scout Adventure Centre	10,100	3,100	13,200
Eurojam	-	25,490	25,490
Other Activities	2,972	-	2,972
Training	5,871	-	5,871
Nottingham Emergency Scout Support Team	7,551	-	7,551
Regional Fund	1,500	-	1,500
Development	1,380	-	1,380
Grants Payable (Note 18)	-	-	-
Personal protective equipment for groups	11,997	-	11,997
Volunteers Expenses	2,102	-	2,102
Depreciation	16,469	-	16,469
Books and Badges	2,074	-	2,074
Support Costs (Note 11)	80,005	-	80,005
	142,040	28,590	170,630

	Unrestricted £	Restricted £	Total Funds 2019 £
Activities and Sports			
International Jamboree	-	223,371	223,371
Notts Scout Adventure Centre	22,681	-	22,681
Eurojam	-	13,746	13,746
Other Activities	11,267	-	11,267
Training	10,337	-	10,337
NESST	9,415	-	9,415
Regional Fund	2,000	-	2,000
Development	2,466	-	2,466
Grants Payable (Note 18)	10,268	-	10,268
Volunteers Expenses	3,161	-	3,161
Depreciation	17,278	-	17,278
Donations	1,300	-	1,300
Books and Badges	3,454	-	3,454
Support Costs (Note 11)	92,426	-	92,426
	186,053	237,117	423,170

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2020 (CONTINUED)**

11 SUPPORT COSTS

	Unrestricted	Total Funds 2020	Unrestricted	Total Funds 2019
	£	£	£	£
Administration Salaries and NIC	50,038	50,038	49,509	49,509
Pension Contributions	7,309	7,309	7,164	7,164
Photocopier Charges	621	621	873	873
Repairs and Renewals	3,777	3,777	11,332	11,332
Printing and Stationery	949	949	1,955	1,955
Postage and Telephone	3,416	3,416	3,092	3,092
Insurance	3,516	3,516	2,993	2,993
Heat, Light and Water	3,308	3,308	3,837	3,837
Bank Charges	1,106	1,106	1,338	1,338
Other Expenses	1,004	1,004	1,099	1,099
Depreciation	7,024	7,024	5,540	5,540
Irrecoverable VAT	4,072	4,072	7,473	7,473
Bad Debts	-	-	317	317
Governance Costs (note 12)	8,865	8,865	10,904	10,904
	95,005	95,005	107,426	107,426
Charitable Activities	80,005	80,005	92,426	92,426
Raising funds	15,000	15,000	15,000	15,000
	95,005	95,005	107,426	107,426

The above support costs are those that cannot be directly allocated to specific activities.
The total has been allocated on a basis consistent with the use of resources

12 GOVERNANCE COSTS

	Unrestricted	Total Funds 2020	Unrestricted	Total Funds 2019
	£	£	£	£
Examiners Fee	2,600	2,600	2,600	2,600
HR Consultancy	1,560	1,560	1,743	1,743
Accountancy	3,550	3,550	4,490	4,490
AGM Expenses	-	-	99	99
County Trustees' Expenses	1,155	1,155	1,972	1,972
	8,865	8,865	10,904	10,904

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2020 (CONTINUED)

	2020	2019
	£	£
13 NET INCOME		
Net income is stated after charging /(crediting)		
Depreciation of tangible fixed assets	<u>23,493</u>	<u>22,819</u>
14 MEMBERSHIP SUBSCRIPTIONS		
Amount received in advance brought forward	22,998	22,970
Membership Subscriptions	319,473	302,807
Less: Paid to Scout Association	<u>(214,235)</u>	<u>(210,815)</u>
	128,236	114,962
Less amount received in advance carried forward	<u>(26,309)</u>	<u>(22,998)</u>
County Levy	<u>101,927</u>	<u>91,964</u>
15 EXAMINERS FEES		
	2020	2019
	£	£
Fees payable to the independent examiner for:-		
Independent examination of the financial statements	2,600	2,600
Other assurance services	<u>3,550</u>	<u>4,490</u>
	<u>6,150</u>	<u>7,090</u>
16 STAFF COSTS		
Wages and Salaries	49,657	52,490
National Insurance	1,093	1,288
Pensions Costs - Defined Benefits Scheme	<u>7,309</u>	<u>7,164</u>
	<u>58,059</u>	<u>60,942</u>

The number of staff to whom Retirement Benefits accruing:

Defined Benefit Scheme	1	1
------------------------	---	---

The average number of persons employed was 2 (2019: 3) No employee received employee benefits of more than earned £60,000 during the year (2019: Nil).

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2020 (CONTINUED)**

17 TRUSTEE REMUNERATION AND EXPENSES

The aggregate amount reimbursed to 5 (2019:7) County Executive Committee Members during the year in respect of travel and other expenses was £1,192(2019: £1,972).

Trustees do not receive any remuneration, other than the County Secretary, who received remuneration in her capacity as County Secretary of £29,839 (2019:£29,398).Pension contributions amounted to £7,309 (2019:£7,164)

18 GRANTS PAYABLE

		2020	2019
		£	£
Scout Districts -	to fund attendance at activities	-	-
Scout Groups -	to fund attendance at activities	-	-
Scout Groups -	to fund additional scouting facilities	-	7,624
Individuals -	to fund attendance at activities	-	2,644
		<hr/>	<hr/>
		-	10,268
		<hr/> <hr/>	<hr/> <hr/>

19 TANGIBLE FIXED ASSETS

	Freehold Property	Leasehold property	Motor Equipment	Motor Vehicles	Fixtures and Fittings	Total
	£	£	£	£	£	£
COST						
At 1st January 2020	234,979	58,979	109,732	17,575	25,231	446,496
Additions	-	-	8,297	-	-	8,297
Disposals	-	-	-	-	-	-
AT 31ST DECEMBER 2020	234,979	58,979	118,029	17,575	25,231	454,793
DEPRECIATION						
At 1st January 2020	79,622	7,270	79,121	3,515	23,988	193,516
Charge	4,700	2,564	12,267	3,515	447	23,493
Disposals	-	-	-	-	-	-
AT 31ST DECEMBER 2020	84,322	9,834	91,388	7,030	24,435	217,009
NET BOOK VALUES						
AT 31ST DECEMBER 2020	150,657	49,145	26,641	10,545	796	237,784
AT 31ST DECEMBER 2019	155,357	51,709	30,611	14,060	1,243	252,980

The net book value of tangible assets are used for charitable purposes.

The title to the freehold property is held on behalf of the County Scout Council in the name of the custodian trustee, The Scout Association Trust Corporation Limited

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2020 (CONTINUED)**

	2020	2019
	£	£
20 DEBTORS		
Trade Debtors	583	1,449
Other Debtors	4,273	-
Prepayments and Accrued Interest	<u>7,947</u>	<u>9,382</u>
	<u><u>12,803</u></u>	<u><u>10,831</u></u>

21 CREDITORS: Amounts falling due within one year

	£	£
Accruals and deferred income	31,743	30,235
Social security and other taxes	668	-
Other Creditors	<u>12,242</u>	<u>21,796</u>
	<u><u>44,653</u></u>	<u><u>52,031</u></u>

22 PENSIONS AND OTHER POST RETIREMENT BENEFITS

The amount recognised in in the statement of financial activities as an expense in relation to defined benefit contributions was £7,309 (2019:£7,164).

The multi employer pension scheme administered by Nottinghamshire Local Government Pension Scheme produced a triannual actuarial valuation report as at 31st March 2019. The outcome of the report is that employer contributions have increased from 16.5% to 20.2% with employee contributions remaining at 6.5%, plus the charity pays a secondary rate in respect of its share of the scheme deficit relating to past service.

23 OTHER FINANCIAL COMMITMENTS

At 31st December 2020 the County Scout Council was committed to making payments under non-cancellable operating leases is £3,425 (2019 £7,716)

24 CONTINGENCIES

Eurojam event to take place during the year in Poland was cancelled, due to the pandemic. Travel insurance was taken out by the Charity. A claim has not yet been submitted to the insurers amounting to approximately £15,000 covering air fares, camp fees and other related costs. The trustees are confident most of the costs will be accepted.

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2020 (CONTINUED)**

25 STATEMENT OF FUNDS

	Balance 01.01.20	Incoming Resources	Outgoing Resources	Transfers	Balances 31.12.20
	£	£	£	£	£
RESTRICTED FUNDS					
Eurojam	11,707	27,616	(25,490)	(500)	13,333
World Scout Jamboree				500	500
Notts Scout Adventure Centre	-	3,100	(3,100)	-	-
	11,707	30,716	(28,590)	-	13,833
UNRESTRICTED					
Designated Funds					
Activity Bursary Scheme	5,000	-	-	-	5,000
Building Maintenance Fund	20,000	-	-	-	20,000
Development Fund	49,122	-	-	878	50,000
District Support Fund	50,000	-	-	-	50,000
Gang Shows	80,000	-	-	-	80,000
Headquarters Building	250,000	-	-	-	250,000
International Fund	10,000	-	-	-	10,000
Major Incident Response Fund	10,000	-	-	-	10,000
	474,122	-	-	878	475,000
General Funds	246,463	204,290	(185,821)	(878)	264,054
Total Unrestricted Funds	720,585	204,290	(185,821)	-	739,054
Total Funds	732,292	235,006	(214,411)	-	752,887

Restricted Funds

Eurojam

These funds relate to monies received from attendees and fundraising together with costs of preparation and attendance at the event. The event was cancelled due to the pandemic

World Scout Jamboree

The £500 transfer represents a specific donation raised for Eurojam which the donor has agreed can be used for the next Scout World Jamboree

Notts Scout Adventure Centre

Funds raised specifically for the Notts Scout Adventure Centre

Designated Funds

The funds have been set up for the following purposes:-

Activity Bursary Fund	to support adult training for adventurous activities
Building Maintenance Fund	to provide for any exceptional maintenance of the Headquarters building
Development Fund	to set aside funds for the future development of Scouting for young people in Nottinghamshire
District Support fund	To establish a specific fund for the financial support that individual Districts may require to assist them with their development plans.
Gang Shows	to specifically earmark sufficient funds for the settlement of any liabilities that may have been incurred in the unlikely event that a Gang Show has to be cancelled

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2020 (CONTINUED)**

25 STATEMENT OF FUNDS continued

Designated Funds continued

Headquarters building	to set up a fund for the estimated cost of eventual replacement of the Headquarters building
International Fund	to provide support to individuals and Groups attending a Scout activity or event abroad
Major Incident Response Fund	The County has a procedure to be implemented if a major incident occurs in or involving County Members. This fund is maintained to ensure adequate funding is available to support the response required

26 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted	Restricted	Total Funds 2020
	£	£	£
Tangible Fixed Assets	237,784	-	237,784
Current Assets	545,923	13,833	559,756
Creditors less than one year	(44,653)	-	(44,653)
	<hr/>	<hr/>	<hr/>
	739,054	13,833	752,887

	Unrestricted	Restricted	Total Funds 2019
	£	£	£
Tangible Fixed Assets	252,980	-	252,980
Current Assets	519,636	11,707	531,343
Creditors less than one year	(52,031)	-	(52,031)
	<hr/>	<hr/>	<hr/>
	720,585	11,707	732,292

27 FUNDS HELD AS AGENT

The County Scout Council administers funds on behalf of the East Midlands Regional Fund, whose members include Nottinghamshire, Derbyshire, Leicestershire, Lincolnshire and Northamptonshire County Scout Councils

	2020	2019
	£	£
Funds Received: Members contributions	7,500	10,700
Funds paid out: Conference Expenses	(6,463)	(11,799)
	<hr/>	<hr/>
	1,037	(1,099)
Balance of Funds held at 31st December 2019	9,401	10,500
Balance of Funds held at 31st December 2020	10,438	9,401
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The above figures are not included in these financial statements