

NUNEATON DISTRICT SCOUT COUNCIL

England & Wales · Charity number 524593

Details

Status Registered

Legal form Other

Registered 1967-07-10

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

Contact

Address 187 Attleborough Road
Nuneaton
Warwickshire
CV11 4JN

Phone 07758365363

Email dc@nuneatonscouts.org.uk

Website WWW.NUNEATONSCOUTS.ORG.UK

Activities

Objects: UNIT OF THE SCOUT ASSOCIATION

Activities: Normal Scouting Activities. Camping, badge/awards work, hill walking, water activities etc.

Classification

- **How:** Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** Education/training
- **Who:** Children/young People

Geography

- **Area of benefit:** NUNEATON
- Warwickshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-30	£161,759	£141,047	-	-
2024-04-30	£168,443	£149,692	-	-
2023-04-30	£178,760	£164,241	-	-
2022-04-30	£52,149	£46,765	-	-
2021-04-30	£33,864	£36,174	-	-

Trustees

Name	Role	Appointed
Jeremy Andrew Edward Sutton		2024-06-06
Jessica Stewart Struthers		2022-12-19
Kevin Haynes		2021-03-09
Martin John Walsh		2024-06-06
Matthew Gavin Arnold		2024-06-06
Peter Nelmes		2021-03-09
Steven Haynes		2022-10-19
Steven Wright		2021-03-09

NUNEATON DISTRICT SCOUT COUNCIL

England & Wales - Charity number 524593

Accounts

Charity registration number 524593 (England and Wales)

NUNEATON DISTRICT SCOUTS
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025

NUNEATON DISTRICT SCOUTS

LEGAL AND ADMINISTRATIVE INFORMATION

District Programme Team

District Lead Volunteer	Mr S Haynes
District Lead - Beavers	Mrs N Moore
District Lead - Cubs	Mrs D Williams
District Lead - Scouts	Vacant
14 - 25 Lead	Mr P Merchant
Water Activities Advisor	Mr K Haynes
District Nights Away Lead	Mr R Bond

District Executive Committee

Chairman	Mr M Arnold
District Administrator	Mrs B Judd
Treasurer	Mr P Nelmes
Trustee	Mr S Wright
Trustee	Mr M Walsh
Trustee	Mr K Haynes
Trustee	Mr J Sutton
Executive Member	Miss J Struthers

Charity number 524593

Independent examiner
Jerroms
Lumaneri House
Blythe Gate
Blythe Valley Park
Solihull
West Midlands
B90 8AH

NUNEATON DISTRICT SCOUTS

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NUNEATON DISTRICT SCOUTS

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 APRIL 2025

The trustees present their annual report and financial statements for the year ended 30 April 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016).

Objectives and activities

The charity's objects are to contribute to 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. Nuneaton Scout Council carries out this purpose across Nuneaton via 11 local groups.

Nuneaton District Scout Council supports the strategies of The Scout Association.

- Growth - Scouting succeeds when we offer opportunities to as many young people as possible.
- Inclusivity - Scouting continues to become more reflective of the diversity of UK society.
- Youth Shaped - Scouting works better when young people shape their experiences.
- Community Impact —Scouting is an active part of the community and works with the community.

For the next five years, 2023-2028, we will engage in the Skills for Life strategy which has developed from Scouting for All.

Our Mission

- Scouting actively engages and supports young people in their personal development, empowering them to make a positive contribution to society.

Our Values

- We act with care, respect, integrity, cooperation, exploring our own and others' beliefs.

Our Goals

- Growth
- Inclusivity
- Youth Shaped
- Community Impact

To support the achievement of these Goals, we will focus on three pillars of work:

People

- More, well trained, better supported and motivated adult volunteers, and more young people from diverse backgrounds.

Perception

- Scouting is understood, more visible, trusted, respected and widely seen as playing a key role in society today

Programme

- A fun, enjoyable, high quality programme consistently delivered and supported by simple (digital) tools.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

NUNEATON DISTRICT SCOUTS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

Achievements and performance

This year the sectional management team have worked towards ensuring that all of our sections have a variety of different activities within the year.s. During the year we hosted our annual district camp which saw over 550 attendees. We also held a variety of different sectional events such as theme park trips, camping opportunities and sports evenings. All four sections had a minium of 4 district activities which was attended by most groups.

During the year, we continued on our to focus on build and developing the district which saw 3 new squirrel dreys open, and all groups within the district grow. The district numbers are still increasing daily, with alot of exciting opportunities coming up within the next 12 months.

Gang Show 2025 had the highest cast number in recent history which made it an amazing show.

Our volunteer adults also took this time ensure all mandatory training was up to date and completed the Woodbadge through the various training sessions that have been available online.

During the year, our volunteer system 'compass' was changed which has has led to exciting developments, but has meant that the district team have been focused on ensuring the system is useable in order to continue to deliver fantastic scouting within Nuneaton.

As a district we will be looking forward at the remainder of the 2025 diary and looking at opportunities which can be offered moving in to 2026.

Nuneaton District has a solid foundation with a great team of adult volunteers providing exciting and dynamic programmes for the young people of the area, teaching life skills as well as having plenty of fun along the way.

Financial review

During the year income of £161,759 was used to fund our charitable activities.

Our reserves policy is to hold sufficient resources to continue the charitable activities of the District should income or fund-raising activities fall short of expectations and to enable the District to underwrite its planned programme of activities (including large scale events).

None of the funds managed are in deficit and no assets are held by the Charity in the capacity of custodian trustee.

The District has adopted a low risk investment strategy and all funds are held in current accounts and interest bearing accounts, using only mainstream banks.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to the reserves policy set out by the trustee board. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

NUNEATON DISTRICT SCOUTS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

Structure, governance and management

The Nuneaton District Scout Council is a trust established under the rules which are common to all Scout Councils as prescribed within the Policy, Organisation and Rules of the Scout Association. Trustees are recruited and appointed in accordance with the relevant sections of the above.

Nuneaton District Scout Council is registered with the Charities Commission, number 524593.

The Trustees have in place systems and internal controls that are designed to provide reasonable reassurance against material mismanagement or loss. These include 2 signatories/ authorisers for all payments, comprehensive insurance policies to ensure that insurable risks are covered and regular reports and risk assessments by those seeking to /or running events or activities on behalf of the Scout County.

The Charity meets the Charity Commission public benefit criteria under both the advancement of education and the advancement of citizenship/community development.

The Charity has no principal office. The public address for correspondence is 187 Attleborough Road, Nuneaton, CV11 4JN

The trustees who served during the year and up to the date of signature of the financial statements are listed charities information page.

Statement of Trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The Trustee report was approved by the District Trustee Board

S Haynes
District Lead Volunteer

M Arnold
Chairman

P Nelmes
Treasurer

Dated: 29 May 2025

NUNEATON DISTRICT SCOUTS

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF NUNEATON DISTRICT SCOUTS

I report to the trustees on my examination of the financial statements of Nuneaton District Scouts (the charity) for the year ended 30 April 2025.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

I have completed my examination. I confirm that no 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 Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

Jerroms

Lumaneri House
Blythe Gate
Blythe Valley Park
Solihull
West Midlands
B90 8AH
29 May 2025

NUNEATON DISTRICT SCOUTS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 APRIL 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from:			
Donations and legacies	2	122,391	135,325
Charitable activities	3	15,442	8,398
Other trading activities	4	23,664	24,463
Investments	5	262	257
		<hr/>	<hr/>
Total income		161,759	168,443
		<hr/>	<hr/>
Expenditure on:			
Raising funds	6	121,055	132,581
Charitable activities	7	19,992	17,111
		<hr/>	<hr/>
Total expenditure		141,047	149,692
		<hr/>	<hr/>
Net income and movement in funds		20,712	18,751
Reconciliation of funds:			
Fund balances at 1 May 2024		99,154	80,403
		<hr/>	<hr/>
Fund balances at 30 April 2025		119,866	99,154
		<hr/>	<hr/>

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

NUNEATON DISTRICT SCOUTS

BALANCE SHEET

AS AT 30 APRIL 2025

		2025		2024	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	9		3,984		5,768
Current assets					
Stocks	10	9,364		5,859	
Debtors	11	51,717		42,991	
Cash at bank and in hand		116,989		112,993	
		<u>178,070</u>		<u>161,843</u>	
Creditors: amounts falling due within one year	12	<u>(62,188)</u>		<u>(68,457)</u>	
Net current assets			115,882		93,386
Total assets less current liabilities			<u>119,866</u>		<u>99,154</u>
The funds of the charity					
Unrestricted funds	14		119,866		99,154
			<u>119,866</u>		<u>99,154</u>

The financial statements were approved by the trustees on 29 May 2025

S Haynes
Trustee

Mr S Wright
Trustee

NUNEATON DISTRICT SCOUTS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2025

1 Accounting policies

Charity information

Nuneaton District Scouts is a uniformed youth group.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Membership subscriptions are payable in advance for a year ending on the 31st March.

Income from trading activities include income earned from fundraising events and trading activities to raise fund for the charity. Income is received for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Gangshow Costumes	10% Straight Line
Activity Equipment	20% Straight Line
Water Activities Equipment	20% Straight Line
Shooting Equipment	20% Straight Line
Climbing Equipment	20% Straight Line
Axe Throwing Equipment	20% Straight Line
Archery Equipment	20% Straight Line

NUNEATON DISTRICT SCOUTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

1 Accounting policies

(Continued)

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.6 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

2 Charity Income

	2025	2024
	£	£
Membership Subscriptions	40,472	35,929
Badge Income	21,220	15,486
Other Income	14,871	8,651
Gangshow	19,403	23,358
International Experiences	26,425	51,901
	<u>122,391</u>	<u>135,325</u>

3 Sectional activities

	2025	2024
	£	£
Beaver Scouts	3,930	2,432
Cub Scouts	7,008	3,495
Scouts	3,419	2,191
Explorer Scouts	1,085	280
	<u>15,442</u>	<u>8,398</u>

NUNEATON DISTRICT SCOUTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2025

4 Adventurous activities

	2025 £	2024 £
Water Activities	1,504	2,418
Rifle Shooting	846	-
Archery	510	438
Climbing & Abseiling	-	300
Paintball Shooting	532	420
Axe Throwing	817	597
District Camp	19,455	20,290
	<u>23,664</u>	<u>24,463</u>

5 Investments

	2025 £	2024 £
Bank Interest	262	257
	<u>262</u>	<u>257</u>

6 Charitable Expenses

	2025 £	2024 £
<u>Charitable Payments</u>		
Capitation	37,491	32,219
Gangshow	18,637	18,742
International Experiences	24,411	51,901
Badges	16,070	12,221
Training	1,380	767
Support costs	9,458	9,281
	<u>107,447</u>	<u>125,131</u>
<u>Sectional Costs</u>		
Beaver Scouts	3,376	2,179
Cub Scouts	6,522	3,303
Scouts	2,926	1,888
Explorer Scouts	784	80
	<u>13,608</u>	<u>7,450</u>
	<u>121,055</u>	<u>132,581</u>

NUNEATON DISTRICT SCOUTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2025

7 Adventurous activities	2025	2024
	£	£
Depreciation and impairment	1,785	1,040
Water Activities	2,098	398
Rifle Shooting	246	-
Archery	67	141
Paintball Shooting	189	175
Axe Throwing	59	184
District Camp	15,548	15,173
	<hr/>	<hr/>
	19,992	17,111
	<hr/>	<hr/>
	19,992	17,111
	<hr/> <hr/>	<hr/> <hr/>

8 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

NUNEATON DISTRICT SCOUTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

9 Tangible fixed assets

	Gangshow Costumes	Activity Equipment	Water Activities Equipment	Shooting Equipment	Climbing Equipment	Axe Throwing Equipment	Archery Equipment	Total
	£	£	£	£	£	£	£	£
Cost								
At 1 May 2024	10,500	3,317	30,640	829	1,114	1,675	286	48,361
At 30 April 2025	10,500	3,317	30,640	829	1,114	1,675	286	48,361
Depreciation and impairment								
At 1 May 2024	6,200	3,148	29,616	829	1,114	1,399	286	42,592
Depreciation charged in the year	1,050	42	624	-	-	69	-	1,785
At 30 April 2025	7,250	3,190	30,240	829	1,114	1,468	286	44,377
Carrying amount								
At 30 April 2025	3,250	127	400	-	-	207	-	3,984
At 30 April 2024	4,300	168	1,024	-	-	276	-	5,768

NUNEATON DISTRICT SCOUTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2025

10 Stocks

	2025	2024
	£	£
Badge Stock	8,813	5,179
Gangshow Costume Stock	551	680
	<u>9,364</u>	<u>5,859</u>

11 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Other debtors	3,231	1,628
Prepayments and accrued income	48,486	41,363
	<u>51,717</u>	<u>42,991</u>

12 Creditors: amounts falling due within one year

	Notes	2025	2024
		£	£
Deferred income	13	57,834	64,253
Other creditors		3,354	3,204
Accruals		1,000	1,000
		<u>62,188</u>	<u>68,457</u>

13 Deferred income

	2025	2024
	£	£
Deferred income	<u>57,834</u>	<u>64,253</u>

The income that has been deferred is in respect of deposits received for future events.

NUNEATON DISTRICT SCOUTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

14 Designated funds

It is essential that the Charity sets a clear policy in regards to unrestricted funds that are agreed to be retained to protect against a cash flow problem or a problem when income falls short of necessary expenditure (the rainy-day fund). It is therefore necessary that Nuneaton Scout District has a policy on its unrestricted financial reserves.

The District Trustee Board have taken into account the district's assets and their related liabilities, and the current accumulated funds in the District. The Board have taken a prudent approach to unrestricted reserves and have been set aside in line with the policy.

The policy will be reviewed annually to ensure it is inline with the charities aims and objectives.

	Movement in funds			Balance at 30 April 2025 £
	Balance at 1 May 2024 £	Incoming resources £	Resources expended £	
Gangshow	26,874	19,403	(18,505)	27,772
Activity	25,000	-	-	25,000
Restricted	25,000	15,000	-	40,000
	<u>76,874</u>	<u>34,403</u>	<u>(18,505)</u>	<u>92,772</u>

15 Events after the reporting date

In May 2023, an issue with an international trip to France, which legal action was taken against the district. At the time of the signing of the accounts, there is no confirmed closure to this issue.

16 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

NUNEATON DISTRICT SCOUT COUNCIL

England & Wales - Charity number 524593

Accounts

Charity registration number 524593

NUNEATON DISTRICT SCOUTS
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2024

NUNEATON DISTRICT SCOUTS

LEGAL AND ADMINISTRATIVE INFORMATION

District Programme Team

District Commissioner	Mr S Haynes	
ADC Beavers	Mrs N Moore	
ADC Cubs	Ms K Marshall	(Resigned 22 July 2023)
	Mrs D Williams	(Appointed 01 January 2024)
ADC Scouts	Mr T Ind	
District Explorer Commissioner	Mr P Merchant	
District Network Commissioner	Vacant	
Water Activities Advisor	Mr K Haynes	

District Executive Committee

Chairman	Mr R Bond	(Resigned 1 September 2023)
Secretary	Mrs B Judd	
Treasurer	Mr P Nelmes	
Appointments Secretary	Mr S Wright	
Executive Member	Mr D Keach	
Executive Member	Mr K Haynes	
Executive Member	Mr P Merchant	
Executive Member	Mr S Marshall	
Executive Member	Miss J Struthers	

Charity number 524593

Independent examiner
Jerroms
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NUNEATON DISTRICT SCOUTS

TRUSTEE REPORT

FOR THE YEAR ENDED 30 APRIL 2024

The District Executive Committee present their annual report and financial statements for the year ended 30 April 2024.

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Programme

- A fun, enjoyable, high quality programme consistently delivered and supported by simple (digital) tools.

The District Executive Committee have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

NUNEATON DISTRICT SCOUTS

TRUSTEE REPORT (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2024

Achievements and performance

This year the sectional management team welcomed back our sectional activities diaries. During the year we hosted our annual district camp which saw over 500 attendees. We also held a variety of different sectional events such as theme park trips, camping opportunities and sports evenings. All four sections had a minimum of 4 district activities which was attended by most groups.

During the year, we also started to focus on building and developing the district which saw 4 new squirrel dreys open and a whole new group. The district numbers are increasing daily, which a lot of exciting opportunities coming up within the next 12 months.

Gang Show 2024 had the highest cast number in recent history which made it an amazing show.

Our volunteer adults also took this time ensure all mandatory training was up to date and completed the Woodbadge through the various training sessions that have been available online.

We are currently focusing on the new transformation objectives that have been put in place by the Scout Association which will hopefully continue to help support the growth in our membership, forge great partnerships with the local communities and try to be inclusive with regards to Gender, Disability and Ethnicity.

As a district we will be looking forward at the remainder of the 2024 diary and looking at opportunities which can be offered moving in to 2025.

Nuneaton District has a solid foundation with a great team of adult volunteers providing exciting and dynamic programmes for the young people of the area, teaching life skills as well as having plenty of fun along the way.

Financial review

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None of the funds managed are in deficit and no assets are held by the Charity in the capacity of custodian trustee.

The District has adopted a low risk investment strategy and all funds are held in current accounts and interest bearing accounts, using only mainstream banks.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The District Executive Committee considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

NUNEATON DISTRICT SCOUTS

TRUSTEE REPORT (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2024

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The Charity has no principal office. The public address for correspondence is 187 Attleborough Road, Nuneaton, CV11 4JN

The District Executive Committee who served during the year and up to the date of signature of the financial statements are listed charities information page.

There has been the following changes in the District Team.

- Mrs L Tilley (Resigned as ADC Beavers)
- Mrs D Williams (Appointed as ADC Cubs)

The Trustee report was approved by the District Executive Committee

S Haynes
District Commissioner

P Nelmes
Treasurer

B Judd
Secretary

Dated: 30 May 2024

NUNEATON DISTRICT SCOUTS

INDEPENDENT EXAMINER'S REPORT

TO THE DISTRICT EXECUTIVE COMMITTEE OF NUNEATON DISTRICT SCOUTS

I report to the District Executive Committee on my examination of the financial statements of Nuneaton District Scouts (the charity) for the year ended 30 April 2024.

Responsibilities and basis of report

As the District Executive Committee of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no 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 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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 financial statements to be reached.

Jerroms

Lumaneri House
Blythe Gate
Blythe Valley Park
Solihull
West Midlands
B90 8AH

Dated: 30 May 2024

NUNEATON DISTRICT SCOUTS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 APRIL 2024

	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Income from:			
Charity Income	2	135,325	168,689
Charitable activities	3	8,398	6,394
Other trading activities	4	24,463	3,677
Investments	5	257	-
		<hr/>	<hr/>
Total income		168,443	178,760
		<hr/>	<hr/>
Expenditure on:			
Raising funds	6	132,581	162,078
Charitable activities	7	17,111	2,163
		<hr/>	<hr/>
Total expenditure		149,692	164,241
		<hr/>	<hr/>
Net income and movement in funds		18,751	14,519
Reconciliation of funds:			
Fund balances at 1 May 2023		113,930	99,411
		<hr/>	<hr/>
Fund balances at 30 April 2024		132,681	113,930
		<hr/> <hr/>	<hr/> <hr/>

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

NUNEATON DISTRICT SCOUTS

BALANCE SHEET

AS AT 30 APRIL 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	9		5,768		7,859
Current assets					
Stocks	10	5,859		5,050	
Debtors	11	42,991		72,289	
Cash at bank and in hand		112,993		83,638	
		<u>161,843</u>		<u>160,977</u>	
Creditors: amounts falling due within one year	12	<u>(34,930)</u>		<u>(54,906)</u>	
Net current assets			126,913		106,071
Total assets less current liabilities			<u>132,681</u>		<u>113,930</u>
Income funds					
<u>Unrestricted funds</u>					
Designated funds	14	51,874		47,258	
General unrestricted funds		<u>80,807</u>		<u>66,672</u>	
			132,681		113,930
			<u>132,681</u>		<u>113,930</u>

The financial statements were approved by the District Executive Committee on 30 May 2024

S Haynes
District Commissioner

P Nelmes
Treasurer

B Judd
Secretary

NUNEATON DISTRICT SCOUTS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2024

1 Accounting policies

Charity information

Nuneaton District Scouts is a uniformed youth group.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

1.2 Going concern

At the time of approving the financial statements, the District Executive Committee have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the District Executive Committee continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the District Executive Committee in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the District Executive Committee for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Membership subscriptions are payable in advance for a year ending on the 31st March.

Income from trading activities include income earned from fundraising events and trading activities to raise fund for the charity. Income is received for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

NUNEATON DISTRICT SCOUTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2024

1 Accounting policies

(Continued)

1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Gangshow Costumes	10% Straight Line
Activity Equipment	20% Straight Line
Water Activities Equipment	20% Straight Line
Shooting Equipment	20% Straight Line
Climbing Equipment	20% Straight Line
Axe Throwing Equipment	20% Straight Line
Archery Equipment	20% Straight Line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.6 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

2 Charity Income

	2024	2023
	£	£
Membership Subscriptions	35,929	34,173
Badge Income	15,486	14,803
Other Income	8,651	3,687
Gangshow	23,358	16,109
International Experiences	51,901	99,917
	<u>135,325</u>	<u>168,689</u>

NUNEATON DISTRICT SCOUTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2024

3 Sectional activities

	2024
	£
Beaver Scouts	2,432
Cub Scouts	3,495
Scouts	2,191
Explorer Scouts	280
	<hr/>
	8,398
	<hr/> <hr/>

4 Adventurous activities

	2024	2023
	£	£
Water Activities	2,418	2,612
Archery	438	684
Climbing & Abseiling	300	-
Paintball Shooting	420	-
Axe Throwing	597	381
District Camp	20,290	-
	<hr/>	<hr/>
	24,463	3,677
	<hr/> <hr/>	<hr/> <hr/>

5 Investments

	2024	2023
	£	£
Bank Interest	257	-
	<hr/>	<hr/>

6 Charitable Expenses

	2024	2023
	£	£
<u>Charitable Payments</u>		
Capitation	32,219	29,060
Gangshow	18,742	16,219
International Experiences	51,901	97,466
Badges	12,221	11,206
Training	767	540
Support costs	9,281	1,746
	<hr/>	<hr/>
	125,131	156,237
	<hr/> <hr/>	<hr/> <hr/>

NUNEATON DISTRICT SCOUTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2024

6 Charitable Expenses (Continued)

Sectional Costs

Beaver Scouts	2,179	65
Cub Scouts	3,303	2,305
Scouts	1,888	2,031
Explorer Scouts	80	1,440
	<u>7,450</u>	<u>5,841</u>
	<u>132,581</u>	<u>162,078</u>

7 Adventurous activities

	2024	2023
	£	£
Depreciation and impairment	1,040	1,323
Water Activities	398	395
Archery	141	97
Paintball Shooting	175	-
Axe Throwing	184	-
District Camp	15,173	348
	<u>17,111</u>	<u>2,163</u>
	<u>17,111</u>	<u>2,163</u>

8 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

NUNEATON DISTRICT SCOUTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2024

9 Tangible fixed assets

	Gangshow Costumes	Activity Equipment	Water Activities Equipment	Shooting Equipment	Climbing Equipment	Axe Throwing Equipment	Archery Equipment	Total
	£	£	£	£	£	£	£	£
Cost								
At 1 May 2023	10,500	3,317	30,640	829	1,114	1,675	286	48,361
At 30 April 2024	10,500	3,317	30,640	829	1,114	1,675	286	48,361
Depreciation and impairment								
At 1 May 2023	5,150	3,030	28,842	829	1,114	1,251	286	40,502
Depreciation charged in the year	1,050	119	774	-	-	148	-	2,091
At 30 April 2024	6,200	3,149	29,616	829	1,114	1,399	286	42,593
Carrying amount								
At 30 April 2024	4,300	168	1,024	-	-	276	-	5,768
At 30 April 2023	5,350	288	1,797	-	-	424	-	7,859

NUNEATON DISTRICT SCOUTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2024

10 Stocks

	2024	2023
	£	£
Badge Stock	5,179	4,720
Gangshow Costume Stock	680	330
	<u>5,859</u>	<u>5,050</u>

11 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Other debtors	1,628	3,043
Prepayments and accrued income	41,363	69,246
	<u>42,991</u>	<u>72,289</u>

12 Creditors: amounts falling due within one year

	Notes	2024	2023
		£	£
Deferred income	13	30,726	50,880
Other creditors		3,204	3,026
Accruals		1,000	1,000
		<u>34,930</u>	<u>54,906</u>

13 Deferred income

	2024	2023
	£	£
Deferred income	<u>30,726</u>	<u>50,880</u>

The income that has been deferred is in respect of deposits received for future events.

NUNEATON DISTRICT SCOUTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2024

14 Designated funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	Movement in funds			Balance at 30 April 2024 £
	Balance at 1 May 2023 £	Incoming resources £	Resources expended £	
Gangshow	22,258	23,358	(18,742)	26,874
Specific fund	25,000	-	-	25,000
	<u>47,258</u>	<u>23,358</u>	<u>(18,742)</u>	<u>51,874</u>

15 Events after the reporting date

In May 2023, an issue with an international trip to France, which legal action was taken against the district. At the time of the signing of the accounts, there is no confirmed closure to this issue.

16 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

NUNEATON DISTRICT SCOUT COUNCIL

England & Wales - Charity number 524593

Accounts

Charity registration number 524593

NUNEATON DISTRICT SCOUTS
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2023

NUNEATON DISTRICT SCOUTS

LEGAL AND ADMINISTRATIVE INFORMATION

District Programme Team

District Commissioner	Mrs S Marshall	(Resigned 30 September 2022)
	Mr S Haynes	(Appointed 19 October 2022)
District Youth Commissioner	Vacant	
ADC Beavers	Mr S Marshall	(Resigned 30 September 2022)
	Mrs N Moore	(Appointed 25 March 2023)
	Mrs L Tilley	(Appointed 25 March 2023)
ADC Cubs	Ms K Marshall	(Appointed 22 April 2022)
ADC Scouts	Mr N Horbury	(Resigned 01 November 2021)
	Mr T Ind	(Appointed 21 December 2021)
District Explorer Commissioner	Mr P Merchant	
District Network Commissioner	Vacant	
Water Activities Advisor	Mr K Haynes	

District Executive Committee

Chairman	Mr R Bond	(Appointed 1 November 2022)
Secretary	Mrs B Judd	(Appointed 1 November 2022)
Treasurer	Mr P Nelmes	
Appointments Secretary	Mr S Wright	
Executive Member	Mr D Keach	
Executive Member	Mr K Haynes	
Executive Member	Mr P Merchant	
Executive Member	Mr S Marshall	
Executive Member	Miss J Struthers	(Appointed 1 November 2022)

Charity number (England and Wales) 524593

Company number

Lumaneri House
Blythe Gate
Blythe Valley Park
Solihull
West Midlands

B90 8AH

NUNEATON DISTRICT SCOUTS

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NUNEATON DISTRICT SCOUTS

DISTRICT TEAM REPORT

FOR THE YEAR ENDED 30 APRIL 2023

The District Team present their annual report and financial statements for the year ended 30 April 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016).

Objectives and activities

The charity's objects are to contribute to 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. Nuneaton Scout Council carries out this purpose across Nuneaton via 10 local groups.

Nuneaton District Scout Council supports the strategies of The Scout Association.

- Growth - Scouting succeeds when we offer opportunities to as many young people as possible.
- Inclusivity - Scouting continues to become more reflective of the diversity of UK society.
- Youth Shaped - Scouting works better when young people shape their experiences.
- Community Impact —Scouting is an active part of the community and works with the community.

For the next five years, 2018-2023, we will engage in the Skills for Life strategy which has developed from Scouting for All.

Our Mission

- Scouting actively engages and supports young people in their personal development, empowering them to make a positive contribution to society.

Our Values

- We act with care, respect, integrity, cooperation, exploring our own and others' beliefs.

Our Goals

- Growth
- Inclusivity
- Youth Shaped
- Community Impact

To support the achievement of these Goals, we will focus on three pillars of work:

People

- More, well trained, better supported and motivated adult volunteers, and more young people from diverse backgrounds.

Perception

- Scouting is understood, more visible, trusted, respected and widely seen as playing a key role in society today

Programme

- A fun, enjoyable, high quality programme consistently delivered and supported by simple (digital) tools.

The District Team have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

NUNEATON DISTRICT SCOUTS

DISTRICT TEAM REPORT (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2023

Achievements and performance

This year we welcomed back our major sectional activities. During the pandemic our membership numbers did take a hit in all our Groups but we have had an increase across all groups within the past 12 months. Going forward we will be starting to rebuild the district team and focusing on delivering exciting opportunities for the young people and adults within the district.

Gang Show returned in March 2023 with a high cast number to make it an amazing show.

Our volunteer adults also took this time ensure all mandatory training was up to date and completed the Woodbadge through the various training sessions that have been available online.

We will be looking to work further on the new transformation objectives that have been put in place by the Scout Association over the next 12 months to help to support the growth in our membership, forge great partnerships with the local communities and try to be inclusive with regards to Gender, Disability and Ethnicity.

As a district we will be looking forward at the remainder of the 2023 diary and looking at opportunities which can be offered moving in to 2024.

Nuneaton District has a solid foundation with a great team of adult volunteers providing exciting and dynamic programmes for the young people of the area, teaching life skills as well as having plenty of fun along the way.

Financial review

During the year income of £178,760 was used to fund our charitable activities.

Our reserves policy is to hold sufficient resources to continue the charitable activities of the District should income or fund-raising activities fall short of expectations and to enable the District to underwrite its planned programme of activities (including large scale events).

None of the funds managed are in deficit and no assets are held by the Charity in the capacity of custodian trustee.

The District has adopted a low risk investment strategy and all funds are held in current accounts and interest bearing accounts, using only mainstream banks.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The District Team considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

NUNEATON DISTRICT SCOUTS

DISTRICT TEAM REPORT (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2023

Structure, governance and management

The Nuneaton District Scout Council is a trust established under the rules which are common to all Scout Councils as prescribed within the Policy, Organisation and Rules of the Scout Association. Trustees are recruited and appointed in accordance with the relevant sections of the above.

Nuneaton District Scout Council is registered with the Charities Commission, number 524593.

The Trustees have in place systems and internal controls that are designed to provide reasonable reassurance against material mismanagement or loss. These include 2 signatories/ authorisers for all payments, comprehensive insurance policies to ensure that insurable risks are covered and regular reports and risk assessments by those seeking to /or running events or activities on behalf of the Scout County.

The Charity meets the Charity Commission public benefit criteria under both the advancement of education and the advancement of citizenship/community development.

The Charity has no principal office. The public address for correspondence is 187 Attleborough Road, Nuneaton, CV11 4JN

The District Team who served during the year and up to the date of signature of the financial statements are listed charities information page.

There has been the following changes in the District Team.

- Mrs S Marshall (Resigned as DC)
- Mr S Haynes (Appointed as DC)
- Mrs L Tilley (Appointed as ADC Beavers)
- Mrs N Moore (Appointed as ADC Beavers)
- Ms K Marshall (Appointed as ADC Cubs)
- Mr T Ind (Appointed as ADC Scouts)

There has been the following changes in the Executive Committee

- Richard Bond appointed as District Chairperson.
- Barbara Judd appointed as District Secretary.
- Jess Struthers appointed as executive member.

The District Team report was approved by the Board of District Team.

S Haynes
District Commissioner

P Nelmes
Treasurer

B Judd
Secretary

Dated: 25 January 2024

NUNEATON DISTRICT SCOUTS

INDEPENDENT EXAMINER'S REPORT

TO THE DISTRICT TEAM OF NUNEATON DISTRICT SCOUTS

I report to the District Team on my examination of the financial statements of Nuneaton District Scouts (the charity) for the year ended 30 April 2023.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no 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 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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 financial statements to be reached.

Jerroms

Lumaneri House
Blythe Gate
Blythe Valley Park
Solihull
West Midlands
B90 8AH

Dated: 25 January 2024

NUNEATON DISTRICT SCOUTS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 APRIL 2023

		Unrestricted funds	Unrestricted funds
		2023	2022
	Notes	£	£
<u>Income from:</u>			
Charity Income	2	168,689	51,636
Sectional activities	3	6,394	-
Adventurous activities	4	3,677	513
		<hr/>	<hr/>
Total income		178,760	52,149
		<hr/>	<hr/>
<u>Expenditure on:</u>			
Charitable Expenses	5	162,078	44,871
		<hr/>	<hr/>
Adventurous activities	6	2,163	1,894
		<hr/>	<hr/>
Total expenditure		164,241	46,765
		<hr/>	<hr/>
Net income for the year/ Net movement in funds		14,519	5,384
Fund balances at 1 May 2022		99,411	94,027
		<hr/>	<hr/>
Fund balances at 30 April 2023		113,930	99,411
		<hr/> <hr/>	<hr/> <hr/>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

NUNEATON DISTRICT SCOUTS

BALANCE SHEET

AS AT 30 APRIL 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	8		7,859		9,397
Current assets					
Stocks	9	5,050		5,263	
Debtors	10	72,289		75,733	
Cash at bank and in hand		83,638		119,403	
			<u>160,977</u>		<u>200,399</u>
Creditors: amounts falling due within one year	11	<u>(54,906)</u>		<u>(110,385)</u>	
Net current assets			106,071		90,014
Total assets less current liabilities			<u>113,930</u>		<u>99,411</u>
Income funds					
<u>Unrestricted funds</u>					
Designated funds	13	47,258		47,368	
General unrestricted funds		66,672		52,043	
			<u>113,930</u>		<u>99,411</u>
			<u>113,930</u>		<u>99,411</u>

The financial statements were approved by the District Team on 25 January 2024

S Haynes
District Commissioner

P Nelmes
Treasurer

B Judd
Secretary

NUNEATON DISTRICT SCOUTS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2023

1 Accounting policies

Charity information

Nuneaton District Scouts is a uniformed youth group.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

1.2 Going concern

At the time of approving the financial statements, the District Team have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the District Team continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the District Team in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the District Team for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Membership subscriptions are payable in advance for a year ending on the 31st March.

Income from trading activities include income earned from fundraising events and trading activities to raise fund for the charity. Income is received for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Gangshow Costumes	10% Straight Line
Activity Equipment	20% Straight Line
Water Activities Equipment	20% Straight Line
Shooting Equipment	20% Straight Line
Climbing Equipment	20% Straight Line
Axe Throwing Equipment	20% Straight Line
Archery Equipment	20% Straight Line

NUNEATON DISTRICT SCOUTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2023

1 Accounting policies

(Continued)

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.6 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

2 Charity Income

	2023	2022
	£	£
Membership Subscriptions	34,173	31,016
Donations	-	1,130
Badge Income	14,803	4,711
Other Income	3,687	-
Gangshow	16,109	14,779
International Experiences	99,917	-
	<u>168,689</u>	<u>51,636</u>

3 Sectional activities

	2023	2022
	£	£
Beaver Scouts	111	-
Cub Scouts	2,448	-
Scouts	2,245	-
Explorer Scouts	1,590	-
	<u>6,394</u>	<u>-</u>

NUNEATON DISTRICT SCOUTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2023

4 Adventurous activities

	2023	2022
	£	£
Water Activities	2,612	386
Archery	684	10
Axe Throwing	381	117
	<u>3,677</u>	<u>513</u>

5 Charitable Expenses

	2023	2022
	£	£
<u>Charitable Payments</u>		
Capitation	29,060	28,616
Gangshow	16,219	11,685
International Experiences	97,466	-
Badges	11,206	4,114
Training	540	-
Support costs	1,746	456
	<u>156,237</u>	<u>44,871</u>
<u>Sectional Costs</u>		
Beaver Scouts	65	-
Cub Scouts	2,305	-
Scouts	2,031	-
Explorer Scouts	1,440	-
	<u>5,841</u>	<u>-</u>
	<u>162,078</u>	<u>44,871</u>

6 Adventurous activities

	2023	2022
	£	£
Depreciation and impairment	1,323	1,716
Water Activities	395	170
Archery	97	-
Axe Throwing	-	8
District Camp	348	-
	<u>2,163</u>	<u>1,894</u>
	<u>2,163</u>	<u>1,894</u>

NUNEATON DISTRICT SCOUTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2023

7 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

NUNEATON DISTRICT SCOUTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2023

8 Tangible fixed assets

	Gangshow Costumes	Activity Equipment	Water Activities Equipment	Shooting Equipment	Climbing Equipment	Axe Throwing Equipment	Archery Equipment	Total
	£	£	£	£	£	£	£	£
Cost								
At 1 May 2022	10,500	3,106	30,015	829	1,114	1,675	286	47,525
Additions	-	211	625	-	-	-	-	836
At 30 April 2023	10,500	3,317	30,640	829	1,114	1,675	286	48,361
Depreciation and impairment								
At 1 May 2022	4,100	2,953	27,973	663	1,114	1,097	229	38,129
Depreciation charged in the year	1,050	76	870	166	-	154	57	2,373
At 30 April 2023	5,150	3,029	28,843	829	1,114	1,251	286	40,502
Carrying amount								
At 30 April 2023	5,350	288	1,797	-	-	424	-	7,859
At 30 April 2022	6,400	153	2,042	166	-	578	58	9,397

NUNEATON DISTRICT SCOUTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2023

9	Stocks		2023	2022
			£	£
	Badge Stock		4,720	4,783
	Gangshow Costume Stock		330	480
			<u>5,050</u>	<u>5,263</u>
10	Debtors		2023	2022
			£	£
	Amounts falling due within one year:			
	Other debtors		3,043	1,968
	Prepayments and accrued income		69,246	73,765
			<u>72,289</u>	<u>75,733</u>
11	Creditors: amounts falling due within one year		2023	2022
		Notes	£	£
	Deferred income	12	50,880	106,965
	Other creditors		3,026	2,420
	Accruals		1,000	1,000
			<u>54,906</u>	<u>110,385</u>
12	Deferred income		2023	2022
			£	£
	Deferred income		<u>50,880</u>	<u>106,965</u>

The income that has been deferred is in respect of deposits received for future events.

NUNEATON DISTRICT SCOUTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2023

13 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds			Balance at 30 April 2023 £
	Balance at 1 May 2022 £	Incoming resources £	Resources expended £	
Gangshow	22,368	16,110	(16,220)	22,258
Specific fund	25,000	-	-	25,000
	<u>47,368</u>	<u>16,110</u>	<u>(16,220)</u>	<u>47,258</u>

14 Events after the reporting date

In May 2023, an issue with an international trip to France, which legal action was taken against the district. At the time of the signing of the accounts, there is no confirmed closure to this issue.

15 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

NUNEATON DISTRICT SCOUT COUNCIL

England & Wales - Charity number 524593

Accounts

Charity registration number 524593

NUNEATON DISTRICT SCOUTS
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2022

NUNEATON DISTRICT SCOUTS

LEGAL AND ADMINISTRATIVE INFORMATION

District Programme Team

District Commissioner	Mrs S Marshall	(Resigned 30 September 2022)
	Mr S Haynes	(Appointed 19 October 2022)
District Youth Commissioner	Vacant	
ADC Beavers	Mr S Marshall	(Resigned 30 September 2022)
ADC Cubs	Ms K Marshall	(Appointed 22 April 2022)
ADC Scouts	Mr N Horbury	(Resigned 01 November 2021)
	Mr T Ind	(Appointed 21 December 2021)
District Explorer Commissioner	Mr P Merchant	
District Network Commissioner	Vacant	
Water Activities Advisor	Mr K Haynes	

District Executive Committee

Chairman	Mrs S Horbury	(Resigned 08 February 2022)
Secretary	Vacant	
Treasurer	Mr P Nelmes	
Appointments Secretary	Mr S Wright	
Executive Member	Mr D Keach	
Executive Member	Mr K Haynes	
Executive Member	Mr P Merchant	
Executive Member	Mr S Marshall	
Gang Show Representative	Mrs S Hopkins	

Charity number 524593

Independent examiner Jerroms
Lumaneri House
Blythe Gate
Blythe Valley Park
Solihull
West Midlands
B90 8AH

NUNEATON DISTRICT SCOUTS

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NUNEATON DISTRICT SCOUTS

DISTRICT TEAM REPORT

FOR THE YEAR ENDED 30 APRIL 2022

The District Team present their annual report and financial statements for the year ended 30 April 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016).

Objectives and activities

The charity's objects are to contribute to 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. Nuneaton Scout Council carries out this purpose across Nuneaton via 10 local groups.

Nuneaton District Scout Council supports the strategies of The Scout Association.

- Growth - Scouting succeeds when we offer opportunities to as many young people as possible.
- Inclusivity - Scouting continues to become more reflective of the diversity of UK society.
- Youth Shaped - Scouting works better when young people shape their experiences.
- Community Impact —Scouting is an active part of the community and works with the community.

For the next five years, 2018-2023, we will engage in the Skills for Life strategy which has developed from Scouting for All.

Our Mission

- Scouting actively engages and supports young people in their personal development, empowering them to make a positive contribution to society.

Our Values

- We act with care, respect, integrity, cooperation, exploring our own and others' beliefs.

Our Goals

- Growth
- Inclusivity
- Youth Shaped
- Community Impact

To support the achievement of these Goals, we will focus on three pillars of work:

People

- More, well trained, better supported and motivated adult volunteers, and more young people from diverse backgrounds.

Perception

- Scouting is understood, more visible, trusted, respected and widely seen as playing a key role in society today

Programme

- A fun, enjoyable, high quality programme consistently delivered and supported by simple (digital) tools.

The District Team have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

NUNEATON DISTRICT SCOUTS

DISTRICT TEAM REPORT (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2022

Achievements and performance

This year we welcomed back Face-to-Face Scouting after the COVID Pandemic even though at the start there was a restriction on numbers to help protect our Adults and young people in line with the Government requirements but it was lovely to see our Groups get back to what they do best by providing good scouting activities for all our young people. With the pandemic our membership numbers did take a hit in all our Groups but I am happy to report that they are now starting to increase and we are looking to be back to where we were pre pandemic. Going forward we need to start to build on these numbers with both our young people and adult volunteers to ensure we have a stable foundation for the future.

All Groups have been offering Nights Away experiences, visits to local attractions and also have had visitors back into our headquarters from areas such as the Emergency Services, Guide Dogs for the Blind, Martial Arts Clubs. They have also been completing lots of Challenge and Activity badges and it had been a pleasure to see that we have been able to present our Chief Scout top awards in all sections across the District. This is a credit to all our leaders who provide such a variety of activities for our young people to enjoy and gain more skills for life.

Even though we were still not able to put any big District events on the District Team started to look at what events will take place over the next 12 months and they are looking to put on a variety of events such as Sports Days, Activity days, Scout Service Weekends, trip to RAF Cosford and plan the District Camp for 2023 which I know will be a great event.

The District are looking forward to our postponed Canada Adventure in August 2022 and have started to plan for the next International Experience to Normandy in France for 2023. These trips provide a wonderful experience to our young people for them to travel to foreign places and immerse themselves in local cultures.

Gang Show returned in March 2022 with a reduced cast number but it was such a great show and we had a lot of great reviews but it was just nice to see our young people on the stage again thoroughly enjoying themselves. The amount of work that gets put in by the cast is amazing and it never fails to impress us in what they can achieve in such a short space of time.

Our volunteer adults also took this time ensure all mandatory training was up to date and completed the Woodbadge through the various training sessions that have been available online.

We will be looking to work further on the new transformation objectives that have been put in place by the Scout Association over the next 12 months to help to support the growth in our membership, forge great partnerships with the local communities and try to be inclusive with regards to Gender, Disability and Ethnicity.

Nuneaton District has a solid foundation with a great team of adult volunteers providing exciting and dynamic programmes for the young people of the area, teaching life skills as well as having plenty of fun along the way.

Financial review

During the year income of £52,149 was used to fund our charitable activities.

Our reserves policy is to hold sufficient resources to continue the charitable activities of the District should income or fund-raising activities fall short of expectations and to enable the District to underwrite its planned programme of activities (including large scale events).

None of the funds managed are in deficit and no assets are held by the Charity in the capacity of custodian trustee.

The District has adopted a low risk investment strategy and all funds are held in current accounts and interest bearing accounts, using only mainstream banks.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The District Team considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

NUNEATON DISTRICT SCOUTS

DISTRICT TEAM REPORT (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2022

Structure, governance and management

The Nuneaton District Scout Council is a trust established under the rules which are common to all Scout Councils as prescribed within the Policy, Organisation and Rules of the Scout Association. Trustees are recruited and appointed in accordance with the relevant sections of the above.

Nuneaton District Scout Council is registered with the Charities Commission, number 524593.

The Trustees have in place systems and internal controls that are designed to provide reasonable reassurance against material mismanagement or loss. These include 2 signatories/ authorisers for all payments, comprehensive insurance policies to ensure that insurable risks are covered and regular reports and risk assessments by those seeking to /or running events or activities on behalf of the Scout County.

The Charity meets the Charity Commission public benefit criteria under both the advancement of education and the advancement of citizenship/community development.

The Charity has no principal office. The public address for correspondence is 187 Attleborough Road, Nuneaton, CV11 4JN

The District Team who served during the year and up to the date of signature of the financial statements are listed charities information page.

There has been the following changes in the District Team.

- Mrs S Marshall (Resigned as DC)
- Mr S Haynes (Appointed as DC)
- Mr S Marshall (Resigned as ADC Beavers)
- Ms K Marshall (Appointed as ADC Cubs)
- Mr N Horbury (Resigned as ADC Scouts)
- Mr T Ind (Appointed as ADC Scouts)

There has been the following changes in the Executive Committee

- Sarah Horbury resigned as the District Chairperson.

The District Team report was approved by the Board of District Team.

S Haynes
District Team

Mr S Wright
District Team

Mrs S Marshall
District Team

Dated: 27 October 2022

NUNEATON DISTRICT SCOUTS

INDEPENDENT EXAMINER'S REPORT

TO THE DISTRICT TEAM OF NUNEATON DISTRICT SCOUTS

I report to the District Team on my examination of the financial statements of Nuneaton District Scouts (the charity) for the year ended 30 April 2022.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no 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 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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 financial statements to be reached.

Jerroms

Lumaneri House
Blythe Gate
Blythe Valley Park
Solihull
West Midlands
B90 8AH

Dated: 27 October 2022

NUNEATON DISTRICT SCOUTS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 APRIL 2022

		2022	Total
	Notes	£	2021
			£
<u>Income from:</u>			
Charity Income	2	51,636	33,595
Adventurous activities	3	513	60
Investments	4	-	209
		<hr/>	<hr/>
Total income		52,149	33,864
		<hr/>	<hr/>
<u>Expenditure on:</u>			
Charitable Expenses	5	44,871	33,260
		<hr/>	<hr/>
Adventurous activities	6	1,894	2,914
		<hr/>	<hr/>
Total resources expended		46,765	36,174
		<hr/>	<hr/>
Net income/(expenditure) for the year/ Net movement in funds		5,384	(2,310)
Fund balances at 1 May 2021		94,027	96,337
		<hr/>	<hr/>
Fund balances at 30 April 2022		99,411	94,027
		<hr/> <hr/>	<hr/> <hr/>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

NUNEATON DISTRICT SCOUTS

BALANCE SHEET

AS AT 30 APRIL 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	7		9,397		11,815
Current assets					
Stocks	8	5,263		3,172	
Debtors	9	75,733		65,761	
Cash at bank and in hand		119,403		91,686	
			200,399		160,619
Creditors: amounts falling due within one year	10	(110,385)		(78,407)	
Net current assets			90,014		82,212
Total assets less current liabilities			99,411		94,027
Income funds					
<u>Unrestricted funds</u>					
Designated funds	12	47,368		44,274	
General unrestricted funds		52,043		49,753	
			99,411		94,027
			99,411		94,027

The financial statements were approved by the District Team on 27 October 2022

S Haynes
District Team

Mr S Wright
District Team

Mrs S Marshall
District Team

NUNEATON DISTRICT SCOUTS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2022

1 Accounting policies

Charity information

Nuneaton District Scouts is a uniformed youth group.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

1.2 Going concern

At the time of approving the financial statements, the District Team have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the District Team continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the District Team in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the District Team for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Membership subscriptions are payable in advance for a year ending on the 31st March.

Income from trading activities include income earned from fundraising events and trading activities to raise fund for the charity. Income is received for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Gangshow Costumes	10% Straight Line
Activity Equipment	20% Straight Line
Water Activities Equipment	20% Straight Line
Shooting Equipment	20% Straight Line
Climbing Equipment	20% Straight Line
Axe Throwing Equipment	20% Straight Line
Archery Equipment	20% Straight Line

NUNEATON DISTRICT SCOUTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2022

1 Accounting policies

(Continued)

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.6 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

2 Charity Income

	2022	2021
	£	£
Membership Subscriptions	31,016	30,421
Donations	1,130	-
Badge Income	4,711	2,924
Gangshow	14,779	200
International Experiences	-	50
	<u>51,636</u>	<u>33,595</u>

3 Adventurous activities

	2022	2021
	£	£
Water Activities	386	60
Archery	10	-
Axe Throwing	117	-
	<u>513</u>	<u>60</u>

NUNEATON DISTRICT SCOUTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2022

4	Investments	2022	2021
		£	£
	Bank Interest	-	209
		<u> </u>	<u> </u>
5	Charitable Expenses	2022	2021
		£	£
	<u>Charitable Payments</u>		
	Capitation	28,616	29,082
	Gangshow	11,685	1,440
	Badges	4,114	2,419
	Support costs	456	319
		<u> </u>	<u> </u>
		44,871	33,260
		<u> </u>	<u> </u>
		44,871	33,260
		<u> </u>	<u> </u>
6	Adventurous activities	2022	2021
		£	£
	Depreciation and impairment	1,716	2,766
	Water Activities	170	148
	Axe Throwing	8	-
		<u> </u>	<u> </u>
		1,894	2,914
		<u> </u>	<u> </u>
		1,894	2,914
		<u> </u>	<u> </u>

NUNEATON DISTRICT SCOUTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2022

7 Tangible fixed assets

	Gangshow Costumes	Activity Equipment	Water Activities Equipment	Shooting Equipment	Climbing Equipment	Axe Throwing Equipment	Archery Equipment	Total
	£	£	£	£	£	£	£	£
Cost								
At 1 May 2021	10,500	3,106	30,015	829	1,114	1,330	286	47,180
Additions	-	-	-	-	-	345	-	345
At 30 April 2022	10,500	3,106	30,015	829	1,114	1,675	286	47,525
Depreciation and impairment								
At 1 May 2021	3,050	2,694	27,228	497	891	831	171	35,362
Depreciation charged in the year	1,050	259	745	166	223	266	57	2,766
At 30 April 2022	4,100	2,953	27,973	663	1,114	1,097	228	38,128
Carrying amount								
At 30 April 2022	6,400	153	2,042	166	-	578	58	9,397
At 30 April 2021	7,450	412	2,786	331	222	499	115	11,815

NUNEATON DISTRICT SCOUTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2022

8	Stocks		2022	2021
			£	£
	Badge Stock		4,783	2,664
	Gangshow Costume Stock		480	508
			<u>5,263</u>	<u>3,172</u>
9	Debtors		2022	2021
	Amounts falling due within one year:		£	£
	Other debtors		1,968	1,227
	Prepayments and accrued income		73,765	64,534
			<u>75,733</u>	<u>65,761</u>
10	Creditors: amounts falling due within one year		2022	2021
		Notes	£	£
	Deferred income	11	106,965	76,576
	Other creditors		2,420	831
	Accruals		1,000	1,000
			<u>110,385</u>	<u>78,407</u>
11	Deferred income		2022	2021
			£	£
	Deferred income		<u>106,965</u>	<u>76,576</u>

The income that has been deferred is in respect of deposits received for future events.

NUNEATON DISTRICT SCOUTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2022

12 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds			
	Balance at 1 May 2021	Incoming resources	Resources expended	Balance at 30 April 2022
	£	£	£	£
Gangshow	19,274	14,779	(11,685)	22,368
Specific fund	25,000	-	-	25,000
	<u>44,274</u>	<u>14,779</u>	<u>(11,685)</u>	<u>47,368</u>

13 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

NUNEATON DISTRICT SCOUT COUNCIL

England & Wales - Charity number 524593

Accounts

NUNEATON DISTRICT SCOUTS
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2021

NUNEATON DISTRICT SCOUTS

LEGAL AND ADMINISTRATIVE INFORMATION

District Programme Team

District Commissioner	Mrs S Marshall
District Youth Commissioner	Miss C Hart
District Youth Commissioner	Miss E Albrighton
ADC Beavers	Mr S Marshall
ADC Cubs	Vacant
ADC Scouts	Mr N Horbury
District Explorer Commissioner	Mr P Merchant
District Network Commissioner	Vacant
Water Activities Advisor	Mr K Haynes

District Executive Committee

Chairman	Mrs S Horbury (Appointed March 2021)
Secretary	Mrs S Horbury
Treasurer	Mr P Nelmes
Appointments Secretary	Mr S Wright
Executive Member	Mr D Keach
Gang Show Representative	Mrs S Hopkins

Charity number 524593

Independent examiner Jerroms
Lumaneri House
Blythe Gate
Blythe Valley Park
Solihull
West Midlands
B90 8AH

NUNEATON DISTRICT SCOUTS

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NUNEATON DISTRICT SCOUTS

DISTRICT TEAM REPORT

FOR THE YEAR ENDED 30 APRIL 2021

The District Team present their report and financial statements for the year ended 30 April 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016).

Objectives and activities

The charity's objects are to contribute to 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. Nuneaton Scout Council carries out this purpose across Nuneaton via 10 local groups.

Nuneaton District Scout Council supports the strategies of The Scout Association.

- Growth - Scouting succeeds when we offer opportunities to as many young people as possible.
- Inclusivity - Scouting continues to become more reflective of the diversity of UK society.
- Youth Shaped - Scouting works better when young people shape their experiences.
- Community Impact —Scouting is an active part of the community and works with the community.

For the next five years, 2018-2023, we will engage in the Skills for Life strategy which has developed from Scouting for All.

Our Mission

- Scouting actively engages and supports young people in their personal development, empowering them to make a positive contribution to society.

Our Values

- We act with care, respect, integrity, cooperation, exploring our own and others' beliefs.

Our Goals

- Growth
- Inclusivity
- Youth Shaped
- Community Impact

To support the achievement of these Goals, we will focus on three pillars of work:

People

- More, well trained, better supported and motivated adult volunteers, and more young people from diverse backgrounds.

Perception

- Scouting is understood, more visible, trusted, respected and widely seen as playing a key role in society today

Programme

- A fun, enjoyable, high quality programme consistently delivered and supported by simple (digital) tools.

The District Team have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

NUNEATON DISTRICT SCOUTS

DISTRICT TEAM REPORT (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2021

Achievements and performance

This year due to the COVID Pandemic Scouting was suspended for Face-to-Face Activities for majority of the 12 months this did see a decrease in young people registered this year within the Groups of 18 %. The section with the biggest loss was the Beaver Section where we had approx. loss of 30% of young people but it is probably the easiest section to recruit once Face to face Scouting resumes. We also noticed there was a decrease in adult leadership this was due to people looking at their own circumstances and making changes to ensure they have a good work / life balance.

All Groups have been offering some form of Scouting whether it be through zoom meetings or sending activity packs home and when scouting did open back up to limited face to face activities the leadership teams having been providing some innovative ways to ensure the young people were able to complete their awards.

Even though we were unable to put any big District events on the Team still provided District Challenges to each of the Sections, an online Remembrance Event and celebrated our St George's Day in another fantastic online event where we all renewed our promises with the help of our young people and leaders.

Groups provided "Camps at Home" where they could take part in sleeping in unusual places, making Dens in their own back gardens including cooking on an open fire, campfires and whole load of activities when they could enjoy all from their own home.

The Executive Committee took this time to review the governance and finance side, taking stock of the district equipment and going forward put a development plan together ready for the district to implement when we are hopefully "back to normal".

The district unfortunately had to cancel our trip to Guernsey and postpone our Canada Adventure until 2022, we were fortunate that the Leadership Team of both these trips had put plans in place exceedingly early on in case of any foreseen circumstances and we managed to not have any financial issues due the changes that had to take place.

Unfortunately, our Gang Show was cancelled for both 2020 and 2021 but we will hopefully be celebrating our 40th Anniversary even though it is a little late in 2022. The amount of work that gets put in by the cast is amazing and it never fails to impress us in what they can achieve in such a short space of time.

Our volunteer adults also took this time ensure all mandatory training was up to date and completed the Woodbadge through the various training sessions that have been available online.

We will be looking to work further on the district's objectives in line with Scouting's 2023 Vision, to ensure growth in our membership, forge great partnerships with the local communities and try to be inclusive with regards to Gender, Disability and Ethnicity.

Nuneaton District has a solid foundation with a great team of adult volunteers providing exciting and dynamic programmes for the young people of the area, teaching life skills as well as having plenty of fun along the way.

Financial review

During the year income of £33,864 was used to fund our charitable activities.

Our reserves policy is to hold sufficient resources to continue the charitable activities of the District should income or fund-raising activities fall short of expectations and to enable the District to underwrite its planned programme of activities (including large scale events).

None of the funds managed are in deficit and no assets are held by the Charity in the capacity of custodian trustee.

The District has adopted a low risk investment strategy and all funds are held in current accounts and interest bearing accounts, using only mainstream banks.

NUNEATON DISTRICT SCOUTS

DISTRICT TEAM REPORT (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2021

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The District Team considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

The Nuneaton District Scout Council is a trust established under the rules which are common to all Scout Councils as prescribed within the Policy, Organisation and Rules of the Scout Association. Trustees are recruited and appointed in accordance with the relevant sections of the above.

Nuneaton District Scout Council is registered with the Charities Commission, number 524593.

The Trustees have in place systems and internal controls that are designed to provide reasonable reassurance against material mismanagement or loss. These include 2 signatories/ authorisers for all payments, comprehensive insurance policies to ensure that insurable risks are covered and regular reports and risk assessments by those seeking to /or running events or activities on behalf of the Scout County.

The Charity meets the Charity Commission public benefit criteria under both the advancement of education and the advancement of citizenship/community development.

The Charity has no principal office. The public address for correspondence is 74 Clovelley Way, Nuneaton, Warwickshire, CV11 6YB

The District Team who served during the year and up to the date of signature of the financial statements are listed charities information page.

There were no changes in the District Team during the year.

Nuneaton District Executive Committee have appointed Sarah Horbury as the District Chairperson.

The District Team report was approved by the Board of District Team.

Mrs S Marshall
District Team

Mr K Haynes
District Team

Mr S Wright
District Team

Dated: 30 June 2021

NUNEATON DISTRICT SCOUTS

INDEPENDENT EXAMINER'S REPORT

TO THE DISTRICT TEAM OF NUNEATON DISTRICT SCOUTS

I report to the District Team on my examination of the financial statements of Nuneaton District Scouts (the charity) for the year ended 30 April 2021.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no 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 2011 Act;
or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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 financial statements to be reached.

Jerroms

Lumaneri House
Blythe Gate
Blythe Valley Park
Solihull
West Midlands
B90 8AH

Dated: 30 June 2021

NUNEATON DISTRICT SCOUTS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 APRIL 2021

		2021	Total
	Notes	£	2020
			£
<u>Income from:</u>			
Charity Income	2	33,595	41,491
Sectional activities	3	-	6,356
Adventurous activities	4	60	16,008
Investments	5	209	231
Total income		<u>33,864</u>	<u>64,086</u>
<u>Expenditure on:</u>			
Charitable Expenses	6	33,260	43,248
Adventurous activities	7	2,914	11,813
Total resources expended		<u>36,174</u>	<u>55,061</u>
Net (expenditure)/income for the year/ Net movement in funds		(2,310)	9,025
Fund balances at 1 May 2020		<u>96,337</u>	<u>87,312</u>
Fund balances at 30 April 2021		<u><u>94,027</u></u>	<u><u>96,337</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

NUNEATON DISTRICT SCOUTS

BALANCE SHEET

AS AT 30 APRIL 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	8		11,815		14,581
Current assets					
Stocks	9	3,172		3,649	
Debtors	10	65,761		41,917	
Cash at bank and in hand		91,686		66,868	
		<u>160,619</u>		<u>112,434</u>	
Creditors: amounts falling due within one year	11	<u>(78,407)</u>		<u>(30,678)</u>	
Net current assets			82,212		81,756
Total assets less current liabilities			<u>94,027</u>		<u>96,337</u>
Income funds					
<u>Unrestricted funds</u>					
Designated funds	13	44,274		46,564	
General unrestricted funds		49,753		49,773	
		<u>94,027</u>		<u>96,337</u>	
			<u>94,027</u>		<u>96,337</u>

The financial statements were approved by the District Team on 30 June 2021

Mrs S Marshall
District Team

Mr K Haynes
District Team

Mr S Wright
District Team

NUNEATON DISTRICT SCOUTS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2021

1 Accounting policies

Charity information

Nuneaton District Scouts is a uniformed youth group.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

1.2 Going concern

At the time of approving the financial statements, the District Team have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the District Team continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the District Team in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the District Team for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Membership subscriptions are payable in advance for a year ending on the 31st March.

Income from trading activities include income earned from fundraising events and trading activities to raise fund for the charity. Income is received for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

NUNEATON DISTRICT SCOUTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2021

1 Accounting policies (Continued)

1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Gangshow Costumes	10% Straight Line
Activity Equipment	20% Straight Line
Water Activities Equipment	20% Straight Line
Shooting Equipment	20% Straight Line
Climbing Equipment	20% Straight Line
Axe Throwing Equipment	20% Straight Line
Archery Equipment	20% Straight Line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.6 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

2 Charity Income

	2021	2020
	£	£
Membership Subscriptions	30,421	30,889
Donations	-	1,569
Badge Income	2,924	5,367
Gangshow	200	3,666
International Experiences	50	-
	<u>33,595</u>	<u>41,491</u>

NUNEATON DISTRICT SCOUTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2021

3 Sectional activities

	2021 £	2020 £
Beaver Scouts	-	1,730
Cub Scouts	-	3,162
Scouts	-	1,464
	<u>-</u>	<u>6,356</u>

4 Adventurous activities

	2021 £	2020 £
Water Activities	60	942
Archery	-	95
Climbing & Abseiling	-	212
Axe Throwing	-	89
District Camp	-	14,670
	<u>60</u>	<u>16,008</u>

5 Investments

	2021 £	2020 £
Bank Interest	209	231
	<u>209</u>	<u>231</u>

6 Charitable Expenses

	2021 £	2020 £
<u>Charitable Payments</u>		
Capitation	29,082	27,772
Gangshow	1,440	6,135
Donations	-	120
Badges	2,419	2,830
AGM Expenses	-	220
Training	-	30
Support costs	319	285
	<u>33,260</u>	<u>37,392</u>

NUNEATON DISTRICT SCOUTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2021

6 Charitable Expenses	(Continued)	
<u>Sectional Costs</u>		
Beaver Scouts	-	1,583
Cub Scouts	-	2,783
Scouts	-	1,490
	<u> </u>	<u> </u>
	-	5,856
	<u> </u>	<u> </u>
	33,260	43,248
	<u> </u>	<u> </u>
7 Adventurous activities	2021	2020
	£	£
Depreciation and impairment	2,766	3,041
Water Activities	148	-
District Camp	-	8,772
	<u> </u>	<u> </u>
	2,914	11,813
	<u> </u>	<u> </u>
	2,914	11,813
	<u> </u>	<u> </u>

NUNEATON DISTRICT SCOUTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2021

8 Tangible fixed assets

	Gangshow Costumes	Activity Equipment	Water Activities Equipment	Shooting Equipment	Climbing Equipment	Axe Throwing Equipment	Archery Equipment	Total
	£	£	£	£	£	£	£	£
Cost								
At 1 May 2020	10,500	3,106	30,015	829	1,114	1,330	286	47,180
At 30 April 2021	10,500	3,106	30,015	829	1,114	1,330	286	47,180
Depreciation and impairment								
At 1 May 2020	2,000	2,435	26,484	332	669	565	114	32,599
Depreciation charged in the year	1,050	259	745	166	223	266	57	2,766
At 30 April 2021	3,050	2,694	27,229	498	892	831	171	35,365
Carrying amount								
At 30 April 2021	7,450	412	2,786	331	222	499	115	11,815
At 30 April 2020	8,500	671	3,531	497	445	765	172	14,581

NUNEATON DISTRICT SCOUTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2021

9 Stocks

	2021 £	2020 £
Badge Stock	2,664	3,141
Gangshow Costume Stock	508	508
	<u>3,172</u>	<u>3,649</u>

10 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Other debtors	1,227	2,256
Prepayments and accrued income	64,534	39,661
	<u>65,761</u>	<u>41,917</u>

11 Creditors: amounts falling due within one year

	Notes	2021 £	2020 £
Deferred income	12	76,576	27,602
Other creditors		831	2,076
Accruals		1,000	1,000
		<u>78,407</u>	<u>30,678</u>

12 Deferred income

	2021 £	2020 £
Deferred income	76,576	27,602

The income that has been deferred is in respect of deposits received for future events.

NUNEATON DISTRICT SCOUTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2021

13 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds			
	Balance at 1 May 2020	Incoming resources	Resources expended	Balance at 30 April 2021
	£	£	£	£
Gangshow	21,564	200	(2,490)	19,274
Specific fund	25,000	-	-	25,000
	<u>46,564</u>	<u>200</u>	<u>(2,490)</u>	<u>44,274</u>

14 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).