

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
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Independent examiner	Jerroms Lumaneri House Blythe Gate Blythe Valley Park Solihull West Midlands B90 8AH
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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
Total income		161,759	168,443
Expenditure on:			
Raising funds	6	121,055	132,581
Charitable activities	7	19,992	17,111
Total expenditure		141,047	149,692
Net income and movement in funds		20,712	18,751
Reconciliation of funds:			
Fund balances at 1 May 2024		99,154	80,403
Fund balances at 30 April 2025		119,866	99,154

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

	Notes	2025 £	£	2024 £	£
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			<u>115,882</u>		<u>93,386</u>
Total assets less current liabilities			<u><u>119,866</u></u>		<u><u>99,154</u></u>
The funds of the charity					
Unrestricted funds	14		<u>119,866</u>		<u>99,154</u>
			<u><u>119,866</u></u>		<u><u>99,154</u></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/>

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).