

CENTRAL NOTTINGHAMSHIRE DISTRICT SCOUT COUNCIL

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2021

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CENTRAL NOTTINGHAMSHIRE DISTRICT SCOUT COUNCIL

ADMINISTRATION

TRUSTEES

Mr D Bolstridge	District Commissioner - Ex-officio Trustee
Mr N C Atkin	District Chair - Ex-officio Trustee
Ms J Culley-Oliver	District Secretary - Ex-officio Trustee
Mr W Howland	District Treasurer - Ex-officio Trustee
Mr S W Thorpe	District Explorer Scout Commissioner - Ex-officio Trustee
Mr D Comerie	Elected Trustee
Mr J Oliver	Elected Trustee
Ms R Cragg-Darroch	Elected Trustee
Mr W Powell-Perry	Elected Trustee
Mr R Foxall	Nominated Trustee
Ms H Barlow	Nominated Trustee
Ms L Wilson	Nominated Trustee
Mr H E Walker	Co-opted Trustee
Mr P R Mellors	Co-opted Trustee

BANKERS

National Westminster Bank Plc
536 Valley Road
NOTTINGHAM
NG5 1JD

DISTRICT REGISTRATION NUMBER WITH THE SCOUT ASSOCIATION

14701

CHARITY REGISTRATION NUMBER

1026759

CONTACT NAME AND ADDRESS

53 Stamford Road
West Bridgford
Nottingham
NG2 6GG

CENTRAL NOTTINGHAMSHIRE DISTRICT SCOUT COUNCIL

TRUSTEES' ANNUAL REPORT BY THE DISTRICT COMMISSIONER FOR THE YEAR ENDED 31ST MARCH 2021

STRUCTURE GOVERNANCE AND MANAGEMENT

The Scout Association exists by authority of Royal Charters, which give authority to the Bye Laws of the Association, which are approved by Her Majesty's Privy Council. The Bye Laws, in turn, authorise the making of rules for the regulation of the Association's affairs, as detailed in "Policy, Organisation and Rules". Central Nottinghamshire District Scout Council is the second tier in the Administration of Scouting, Groups, District, County and National Organisation.

The District Scout Council exists to promote and support scouting at all levels. Beaver Scouts, Cub Scouts, Scouts and Explorer Scouts within Central Notts District. It provides a District Executive (The Trustees) to manage its affairs in dealing with District property, financial matters and the appointment of senior adult leaders for each section. The District Council is the second tier of the administration of scouting i.e. Groups, District, County and National Organisation.

The Trustees of the Central Nottinghamshire District Scout Council are proposed by Members of the Council and elected to stand for one year, and are approved at the Annual General Meeting.

Trustees are appointed in accordance with "Policy, Organisation and Rules".

Following the Annual General Meeting new Trustees are inducted. The induction covers the role of the Trustees and their responsibilities, together with an overview of the District and what is expected of them over the coming year.

OBJECTS OF THE CHARITY

Central Nottinghamshire District Scout Council is a Trust established within the structure of The Scout Association to provide leadership, advice and support for Scout Groups within the District.

MAIN ACTIVITIES UNDERTAKEN FOR THE PUBLIC BENEFIT

The District leases and operates the Sherbrooke Camp Site, which comprises a camp centre, indoor sleeping accommodation, activity areas and training facilities. The campsite, whilst biased heavily towards scouting, is available for hire by other community groups and attracts campers from other Districts and Counties within the UK, and also from overseas. The Scout Council lays heavy emphasis on leader training and maintains a fund to support attendance at overseas jamborees and foreign visits. Reports from the various sections are contained in the District Annual Report, copies of which are available on request.

Financial support and encouragement in the form of 'seed' money is also made available to promote the growth and maintenance of scouting in the District.

The Trustees confirm that they have regard to the Charity Commissions' guidance on public benefit.

CENTRAL NOTTINGHAMSHIRE DISTRICT SCOUT COUNCIL
TRUSTEES' ANNUAL REPORT BY THE DISTRICT COMMISSIONER
FOR THE YEAR ENDED 31ST MARCH 2021

Well I am sure everyone will agree, the last twelve months have been very different to normal! As I wrote at the end of my last report, the county had just gone into a national lockdown and all face-to-face Scouting was suspended due to the coronavirus pandemic. At that point most section meetings were starting to take place virtually, but we were hopeful that in the coming months we would be able to resume face-to-face meetings again once it is safe to do so. As we all know now, the pandemic caused far more disruption to everyone's lives than originally expected and 12 months & a total of 3 national lockdowns later we are hopefully starting to see some light at the end of the tunnel.

Despite the national lockdowns and restrictions on meeting people, Scouting has still played an important role to so many young people around the district, so to anyone that has been involved over the last 12 months, thank you for what you have done.

Throughout this period the majority of sections have had to adjust & adapt their programmes to enable young people to take part from home, including spending many hours on zoom, delivering out activity packs, taking part in 'camps at home', to give a few examples. At the end of June (2020), the Scout Association launched its initial guidance to all groups/units on returning safely to face-to-face meetings again and as we moved into July, the restrictions eased slightly which meant some face-to-face meetings were able to take place again. As we moved through the next few months a number of sections/groups started to return to face-to-face meetings (with their enhanced hygiene measures and social distancing in place), but unfortunately as we got to November the country went into a four-week lockdown and this meant that face-to-face Scouting was suspended for the second time. At the end of the four-week lockdown face-to-face Scouting resumed once again, but by the end of December the country was about to go into a third national lockdown and this meant face-to-face Scouting was due to be suspended for the third time too. This third lockdown went on until almost the end of March and as the country started to open up again, so did Scouting, as some sections/groups returned back to meeting face-to-face once again.

As we all had spent most of the year at home, the district team also had to adapt to supporting sections/groups virtually too, this included posting daily challenges for young people to do at home for almost the first 150 days of the lockdown, delivering the first live 'at home' St George's Day promise renewal event, organising a series of online district quizzes which was open to all leaders, young people & their families to take part in and the online district activity day.

At the time of the 2021 census return (taken on 31st January 2021) the District reported a total of 896 young people which represents a 29.7% decrease in overall young membership from the previous year. Although our membership has decreased by just over a quarter, this is generally in line with the decrease nationally (due to the pandemic) and wasn't helped by the fact that face-to-face Scouting was still suspended when the census has to be taken.

CENTRAL NOTTINGHAMSHIRE DISTRICT SCOUT COUNCIL

TRUSTEES' ANNUAL REPORT BY THE DISTRICT COMMISSIONER FOR THE YEAR ENDED 31ST MARCH 2021

	2019	2020	2021
Beavers	381	356	218
Cubs	427	445	349
Scouts	334	350	254
Explorers	135	124	75
Total young people	1277	1275	896

Despite all the challenges we have faced over the past year I am optimistic that Scouting in Central Notts will return with the same strength once again. So to everyone that has played a part in preparing the young people of Central Notts with skills for life, thank you for what you have done and continue to do for Scouting in Central Notts.

FINANCIAL REVIEW

There has been a change in our accounting policy in that the accounts for 31st March 2021 have been prepared on an accruals basis rather than on a receipts and payments basis. The prior year 2020 has been restated on an accruals basis as detailed in note 19.

The main sources of income during the year was from the Covid restriction grants and a legacy. Our income for the year was £46,186 (2020: £84,337) the reduction due to Covid restrictions. Expenditure reflects this, being reduced to £30,407 (2020: £ 99,908). The bank balance remains healthy at £180,871 (2020:£124,567) and our net assets have increased from £143,209 to £154,988

RESERVES POLICY

The Trustees regularly keep under review the level, of reserves. The Trustees consider the level of unrestricted funds of £78,390 to be sufficient for the ongoing operation of the District.

Daniel Bolstridge

District Commissioner

CENTRAL NOTTINGHAMSHIRE DISTRICT SCOUT COUNCIL

TRUSTEES' ANNUAL REPORT BY THE TREASURER FOR THE YEAR ENDED 31ST MARCH 2021

Due to the COVID pandemic, there have been far fewer financial transactions in the district accounts over the past year.

Since taking on the role from the last AGM, the district has consolidated majority of the individual bank accounts into one main bank account and the signatories updated.

As face-to-face activities and meetings were suspended for a significant period of the last year, and usual annual events had to be cancelled, i.e.: St. George's Day Parade in Southwell, Swimming Gala, section activities / camps. Luckily, we had not incurred any costs before we had to make the tough decision to cancel the 2020 St George's Day Parade.

National lockdowns and suspension of face-to-face Scouting this also meant the campsite had to close its doors too meaning normal income flow stopped. Despite the campsite being closed a significant amount of expenditure was still incurred, though several COVID grants from the Government reduced this impact.

The District Executive Committee are able to waive the full cost of the district membership fee for 2021/2022, and discount it in prior years, to help support groups/units through this difficult time. Unfortunately, we now need to charge the membership fee once again for 2022/2023, therefore it is proposed that the district part of the membership fee for 2022/2023 will be £6.00 per young person. This is an increase of 0.40p (per young person) in relation to the normal full membership fee.

Finally, a reminder to all groups and units, if you are experiencing any financial difficulties then please get in touch with the District Commissioner at the earliest opportunity so that the district can support you in the best way possible.

Wayne Howland, District Treasurer

CENTRAL NOTTINGHAMSHIRE DISTRICT SCOUT COUNCIL

TRUSTEES' ANNUAL REPORT BY THE DISTRICT CHAIR FOR THE YEAR ENDED 31ST MARCH 2021

Dear Members,

I am delighted to have been appointed Chair of Central Notts District Executive, in my absence, at the 2020 AGM. William Powell-Perry stood down as long serving chair having seen Scouting grow significantly during that time. The executive thanks William for his past direction and current guidance as an elected trustee.

During the past financial year Daniel and his district team have helped keep the Groups and Units active in delivering scouting to the young people of the district during the difficult circumstances of the COVID-19 pandemic. The subcommittee that reviewed and approved group's and unit's COVID risk assessments is also thanked for the long evenings required to do this. A special mention must be made to Lyndsey Boaler for the expertise and energy that was brought to this exercise.

Though the membership dropped significantly, we look forward to this coming back as things start to return to normal.

The Campsite team lead by Mark Woolley have also had a difficult year; though financially have been well supported by the grants provided by Gedling Borough Council. The executive is very grateful for the financial support it has received.

The district has been notified of a legacy of £5,000 in the will of a long serving scouter Howard Parker. The legacy has been recognised in the accounts. Howard delivered scouting at 1st Redhill for most of his adult life, and supported activities at Sherbrook campsite. The district thanks Howard's estate for the generous gifts to itself and 1st Redhill Scout Group.

The District's Groups and Units now have an opportunity to rebuild scouting using both traditional and remote techniques that were imposed by the pandemic. As I've attended groups AGMs, I am excited to see the passion remains in the adult leaders, and other volunteers, to deliver the skills and life experiences that scouting provides to young people.

Nic Atkin, Chair

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE CENTRAL NOTTINGHAMSHIRE DISTRICT SCOUT COUNCIL

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31st March 2021 which are set out on pages 8 to 20.

Responsibilities and basis of report

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

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

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. Accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records ; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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

A R R Price FCA

For and on behalf of Pells Chartered Accountants

Relevant professional qualification or body: Institute of Chartered Accountants in England & Wales
17 Newstead Grove, Nottingham, NG1 4GZ

Central Nottinghamshire District Scout Council
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2021

	Notes	Unrestricted £	2021 Total Funds £	<u>As Restated</u> 2020 Total Funds £
INCOMING RESOURCES				
Donations and Legacies	4	32,164	32,164	2,733
Charitable Activities	5	14,017	14,017	81,539
Investment Income		5	5	65
TOTAL		<u>46,186</u>	<u>46,186</u>	<u>84,337</u>
RESOURCES EXPENDED				
Raising Funds	6	1,311	1,311	4,375
Charitable Activities	7	29,096	29,096	95,533
TOTAL		<u>30,407</u>	<u>30,407</u>	<u>99,908</u>
NET INCOME/(DEFICIT)		15,779	15,779	(15,571)
TRANSFER BETWEEN FUNDS		-	-	-
NET MOVEMENT IN FUNDS		<u>15,779</u>	<u>15,779</u>	<u>(15,571)</u>
RECONCILIATION OF FUNDS				
Fund balances brought forward	17	<u>143,209</u>	<u>143,209</u>	<u>158,780</u>
Fund balances carried forward	17	<u>158,988</u>	<u>158,988</u>	<u>143,209</u>

All activities relate to continuing operations

The notes on pages 10 to 20 form part of these Financial Statements.

Central Nottinghamshire District Scout Council

BALANCE SHEET AS AT 31ST DECEMBER 2021

	Notes	2021		<u>As Restated</u> 2020	
		£	£	£	£
FIXED ASSETS					
Tangible Assets	13		5,456		9,676
CURRENT ASSETS					
Stocks		4,231		7,005	
Debtors	14	54,880		60,189	
Cash at Bank and in Hand	15	<u>180,871</u>		<u>124,567</u>	
		239,982		191,761	
CREDITORS					
amounts falling due within one y	16	<u>86,450</u>		<u>58,228</u>	
NET CURRENT ASSETS			<u>153,532</u>		<u>133,533</u>
NET ASSETS			<u><u>158,988</u></u>		<u><u>143,209</u></u>
Represented by:					
UNRESTRICTED FUNDS					
Designated funds	17		80,598		69,109
Unrestricted funds	17		78,390		74,100
THE COUNCIL'S FUNDS			<u><u>158,988</u></u>		<u><u>143,209</u></u>

The financial statements were approved by the Trustees on.....
and are signed on their behalf by:

Mr D Bolstridge
Trustee

The notes on pages 10 to 20 form part of these financial statements.

Central Nottinghamshire District Scout Council

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

1 CONSTITUTION

The charity is a public benefit entity and a registered charity in England and Wales Charity number 1026759 and is unincorporated, whose purpose is to support and promote scouting at all levels within Central Notts District. The Central Nottinghamshire Scout Council is the second tier in the administration of Scouting.

The address of the principal office is 53 Stamford Road, West Bridgford, Nottingham NG2 6GG.

2 STATEMENT OF COMPLIANCE

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

3 ACCOUNTING POLICIES

a The Basis of Preparation

The charity has adopted the preparation of accounts on the accruals basis, replacing the receipts and payments basis of accounting. A reconciliation of funds and net income and expenditure is shown in the note 19 to these accounts. The Financial Statements have been prepared under the historic cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The financial statements are presented in sterling.

b Scope of the Financial Statements

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

c Preparation of Accounts on a going concern basis

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

d Recognition of income

Membership Subscriptions

Membership subscriptions received in advance for the following year ending on 31st March. The subscription payable to the County and Scout Association for the following year is due on 1st April.

Grants Receivable

Grants are recognised when the Charity becomes unconditionally entitled to income. Grants received for a specific purpose are treated as restricted funds. Grants restricted to future accounting periods are deferred and recognised in those periods.

Legacies

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

Central Nottinghamshire District Scout Council

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

3 ACCOUNTING POLICIES (CONTINUED)

Income from Charitable Activities

Income from charitable activities comprises income from the provision of events, celebrations and activities in support of its charitable objectives.

Donated Services

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

e Expenditure

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

Raising Funds

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

Charitable Activities

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

f Tangible Fixed Assets

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

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

Leasehold Property Improvements	Staight line over 10 years
Plant and equipment	Staight line over 5 years

g Stocks

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

Central Nottinghamshire District Scout Council

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

3 ACCOUNTING POLICIES (CONTINUED)

h Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discounts offered. Subsequently they are measured at the cash or other consideration expected or received.

i Creditors and Provisions

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

j Financial Instruments

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

k Fund Accounting

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

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

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

	Total Funds 2021 £	<u>As Restated</u> Total Funds 2020 £
4 DONATIONS AND LEGACIES		
Donations	564	132
Legacies	5,000	2,000
Gift aid	619	
General grants provided by Gedling Borough Council		
Local restrictions grants Covid 19	25,573	-
Contribution to Motion Picture licence	408	564
Other voluntary income	-	37
	<u>32,164</u>	<u>2,733</u>

Central Nottinghamshire District Scout Council

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

5 CHARITABLE ACTIVITIES		Total Funds 2021	As Restated Total Funds 2020
		£	£
Membership Subscriptions (note 9)		8,160	4,087
Activities and Sports			
Campsite	Facilities regular hirers	3,394	3,293
	Building letting fees	16	10,947
	Camping fees	-	6,486
	Adventure activities	-	2,630
	Providore sales	74	3,108
	Other income	300	400
Youth programme		1,225	46,395
Adult support training		-	963
Badges		848	3,230
		14,017	81,539

6 COSTS OF RAISING FUNDS		Total Funds 2021	As Restated Total Funds 2020
		£	£
Donations and grants		660	1,115
Stationery, printing and photocopying		9	220
General expenses		(169)	2,047
Website expenses		86	103
Online Scout manager fees		81	-
Motion picture licence		644	626
Presentations		-	264
		1,311	4,375

Central Nottinghamshire District Scout Council

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

7 EXPENDITURE ON CHARITABLE ACTIVITIES

	Total Funds 2021	<u>As Restated</u> Total Funds 2020
	£	£
Activities and Sports		
Campsite Rent	840	840
Council tax	-	1,352
Water and sewerage	556	2,201
Light and heat	3,959	10,394
Insurance	3,469	3,263
Telephone and internet	303	-
Building, ground and plant	4,528	6,165
Waste disposal	2,024	3,740
Professional cleaning	116	1,687
Projects, repairs and renewals	-	5,838
Miscellaneous expenditure	67	308
Adventure activity expenses	8	313
Providore cost of sales	-	3,153
Youth programme activities	3,357	47,397
Development of Scouting	-	180
Adult support and training	142	1,978
Badge stock cost of sales	4,019	907
Depreciation	4,220	5,254
Governance costs		
AGM expenses	-	23
Legal fees	888	-
Examiners fee	600	540
	29,096	95,533

8 NET INCOME

Net income is stated after charging /(crediting)
Depreciation of tangible fixed assets

	<u>As Restated</u> Total Funds 2021	Total Funds 2020
	£	£
	4,220	5,254

Central Nottinghamshire District Scout Council

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

	Total Funds 2021 £	<u>As Restated</u> Total Funds 2020 £
9 MEMBERSHIP SUBSCRIPTIONS		
Membership Subscriptions	62,586	54,696
Less: Paid to County	<u>(54,426)</u>	<u>(50,609)</u>
District Levy	<u>8,160</u>	<u>4,087</u>

	Total Funds 2021 £	<u>As Restated</u> Total Funds 2020 £
10 EXAMINERS FEES		
Fees payable to the independent examiner for:-		
Independent examination of the financial statements	600	540
	<u>600</u>	<u>540</u>

11 STAFF COSTS

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

12 TRUSTEE REMUNERATION AND EXPENSES

The aggregate amount of expenses reimbursed to trustees amounted to £nil (2020: £nil)
Trustees do not receive any remuneration.

Central Nottinghamshire District Scout Council

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

13 TANGIBLE FIXED ASSETS	Leasehold property improvements	Plant and equipment	Restated Total
	£	£	£
COST			
At 1st April 2020	15,576	18,211	33,787
Additions	-	-	-
Disposals	-	-	-
AT 31ST MARCH 2021	15,576	18,211	33,787
DEPRECIATION			
At 1st April 2020	10,903	13,208	24,111
Charge	1,558	2,662	4,220
Disposals	-	-	-
AT 31ST MARCH 2021	12,461	15,870	28,331
NET BOOK VALUES			
AT 31ST MARCH 2021	3,115	2,341	5,456
AT 31ST MARCH 2020	4,673	5,003	9,676

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

DEBTORS	Total Funds 2021	Total Funds 2020
	£	£
14 Membership subscriptions	2,675	-
Membership in advance to County	44,800	54,429
Other debtor : Legacy	5,000	-
Trentside loan	2,405	5,760
	54,880	60,189
<hr/>		
15 Bank and cash in hand		
Bank current account	158,852	61,156
Bank deposits	21,165	2,163
Building Society deposit	-	59,152
Cash in hand	854	1,299
	180,871	123,770
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Central Nottinghamshire District Scout Council

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

16 CREDITORS: Amounts falling due within one year

Membership received in advance from groups	41,050	57,688
Membership payable to County	44,800	-
Other Creditors and accruals	600	540
	86,450	58,228

17 STATEMENT OF FUNDS UNRESTRICTED

	Balance 01.04.20	Incoming Resources	Outgoing Resources	Transfers	Balances 31.03.21
	£	£	£	£	£
Designated funds					
Youth programme					
District activities project funds	59,152	2	-	-	59,154
District activities regular funds	3,376	325	(247)	7,807	11,261
Development Fund					
Development fund	3,158	-	-	-	3,158
Band fund	613	-	-	-	613
Adult support training					
Training fund	-	-	(40)	1,692	1,652
Support and services to members					
Hardship fund	2,810	-	(50)	-	2,760
Trading					
Campsite project fund	-	-	-	2,000	2,000
	69,109	327	(337)	11,499	80,598
General Funds	74,100	45,859	(30,070)	(11,499)	78,390
Total Unrestricted Funds	143,209	46,186	(30,407)	-	158,988

Central Nottinghamshire District Scout Council

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

17 STATEMENT OF FUNDS :Unrestricted (continued)

Restatement of funds as at 31st March 2020

	Previously reported as at 31.03.2020	Adjustments see Note 19	As Restated on an accruals basis as at 31.03.2020
	£	£	£
Designated			
Youth programme			
District activities project funds	59,152	-	59,152
District activities regular funds	3,376	-	3,376
Development Fund			
Development fund	3,158	-	3,158
Band fund	613	-	613
Adult support training			
Training fund	-	-	-
Support and services to members			
Hardship fund	2,810	-	2,810
Trading			
Campsite project fund	-	-	-
	69,109	-	69,109
General Funds	55,458	18,642	74,100
Total Unrestricted Funds	124,567	18,642	143,209

Unrestricted funds

The trustees have designated the following funds as follows;

Activities, projects and training for youth development

The development is for the start up of new groups and the funds for the start up of a band

Training fund to support training of leaders

The hardship fund to support disadvantaged children within the District

This fund was created to administratively manage the legacy of £2,000 received in the prior year. As this legacy was received via a non-legally binding 'expression of wishes' to improve the campsite this has been categorised as unrestricted (designated).

Central Nottinghamshire District Scout Council
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021

18 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted	Total Funds
	£	2021
	£	£
Tangible Fixed Assets	5,456	5,456
Current Assets	239,982	239,982
Creditors less than one year	(86,450)	(86,450)
	158,988	158,988
		As Restated
		Total Funds
		2020
	£	£
Tangible Fixed Assets	9,676	9,676
Current Assets	191,761	191,761
Creditors less than one year	(58,228)	(58,228)
	143,209	143,209

19 Restatement of prior year amounts

The prior year adjustments arose from a payments and receipts basis of accounting to adopting an accrual basis of accounting. This impacted fixed assets, stock, debtors and creditors.

	Start of the period 1.4.19	End of the period 31.3.20
	£	£
Balance sheet effect		
Fund balances as previously reported	133,209	124,567
Fixed assets as reported		19,590
Net book value of fixed assets as depreciated .		(3,910)
Explorer Stock and Equipment written off as fully depreciated		(6,004)
Recognition of stocks		7,005
Recognition of debtors		60,189
Recognition of creditors		(58,228)
	133,209	143,209
Net Assets restated as at 31 March 2020	133,209	143,209
Reconciliation of net income		£
Net income/(expenditure) as previously reported as at 31st March 2020		(8,642)
Income : Membership subscriptions		706
Charitable activities		(2,128)
Loan instalment		(780)
Expenditure :Depreciation		(5,254)
Other		527
Net income/(expenditure) as restated as at 31st March 2020		(15,571)

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20 Funds held as agent

The charity temporarily holds funds on behalf of the Central Nottinghamshire Jamboree fund as a result of a building society closing its charity accounts. The funds will be held until such time that a new account can be opened by the Jamboree trustees. The amount held is £25,244 and does not form part of these accounts. The charity has no discretion about the use of the funds and acts in accordance with instructions from the trustees of the Jamboree fund.

21 Related parties

There are no related party transactions.