

City of Nottingham District Scout Council

Report and Financial Statements

For the year ended 31 December 2022

Charity Number 1027539

City of Nottingham District Scout Council

Report and Financial Statements

For the year ended 31 December 2022

Company Information

Trustees	Andrew Taylor Christopher Flewitt David Hoskins Dudley Lea Roderick Pilkington Richard Gutteridge Joshua Lee-Taylor Kate Smith Michael Cope Helen Clements Lindsay Trevor Paul Kanikowski Justin Fisher Hugh Atkin
Charity Number	1027539
Bankers	NatWest 11 Western Boulevard Bede Island Leicester LE2 7EJ
Accountants	Iliffe Poulter Ltd 1A Bonington Road Mapperley Nottingham NG3 5JR

City of Nottingham District Scout Council

Report and Financial Statements

For the year ended 31 December 2022

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City of Nottingham District Scout Council

Trustees' Annual Report for the year ended 31 December 2022

The Trustees present their report and the audited financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

Trustees of the charity

The trustees who have served during the year and since the year end were as follows:

Andrew Taylor
Christopher Flewitt
David Hoskins
Dudley Lea
Roderick Pilkington
Richard Gutteridge
Joshua Lee-Taylor
Kate Smith
Michael Cope
Helen Clements
Lindsay Trevor
Paul Kanikowski
Justin Fisher
Hugh Atkin

City of Nottingham District Scout Council

Independent Examiner's Report to the trustees on the unaudited accounts

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2022 which are set out on page 1 to 12.

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.

Iliffe Poulter Ltd
Chartered Accountants

1A Bonington Road
Mapperley
Nottingham
NG3 5JR

Date: 14th February 2023

City of Nottingham District Scout Council

Statement of Financial Activities Incorporating an Income and Expenditure
Account for the year ending 31 December 2022

		2022			2021		
	Note	General Funds £	Designated Funds £	Total £	General Funds £	Designated Funds £	Total £
Incoming Resources							
Donations and legacies	2	1,014		1,014	25,005		25,005
Charitable activities	3	28,388		28,388	25,986		25,986
Other trading activities	4	38,090		38,090	10,646		10,646
Investments	5	83	229	312	190	119	309
Grants Received	6	5,334		5,334	25,669		25,669
Total Incoming Resources		72,909	229	73,138	87,496	119	87,615
Resources Expended							
Charitable activities	7	49,955		49,955	38,500		38,500
Other	8	27,075		27,075	22,365		22,365
Total Resources Expended		77,030	-	77,030	60,865	-	60,865
Net Movement in Funds		- 4,121	229	- 3,892	26,631	119	26,750
Balances B/Fwd 1 Jan 2022		134,761	46,925	181,686	108,130	46,806	154,936
Balances C/Fwd 31 Dec 2022		130,640	47,154	177,794	134,761	46,925	181,686
Final Balance C/Fwd 31 Dec 2022		130,640	47,154	177,794	134,761	46,925	181,686

All income and expenditure derive from continuing activities.

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

City of Nottingham District Scout Council

Balance Sheet for the year ended 31 December 2022

		2022			2021		
Note	General Funds £	Designated Funds £	Total £	General Funds £	Designated Funds £	Total £	
Fixed Assets							
Tangible assets	1		1	1		1	
Current Assets							
Debtors	1,600		1,600	765		765	
Other Debtors	10,000		10,000				
Cash at bank and in hand	57,523	109,769	167,292	71,188	110,832	182,020	
	69,124	109,769	178,893	71,954	110,832	182,786	
Creditors: amounts falling due within one year							
Income in Advance	-		-	-		-	
Accruals	1,100		1,100	1,100		1,100	
Creditors	-		-	-		-	
	1,100	-	1,100	1,100	-	1,100	
Net Assets Represented by Funds	68,024	109,769	177,793	70,854	110,832	181,686	
General Funds	68,024		68,024	70,854		70,854	
Designated Funds		109,769	109,769		110,832	110,832	
Total Funds	68,024	109,769	177,793	70,854	110,832	181,686	

The financial statements were approved and authorised for issue by the Board on 14th February 2023

Signed on behalf of the board of trustees

Name:

Date: 14th February 2023

The notes on pages 5 to 12 form part of these financial statements.

City of Nottingham District Scout Council

Notes to the Financial Statements for the year ended 31 December 2022

Notes to the Accounts

1) Summary of significant accounting policies

(a) Basis of preparation

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

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £0.

(b) Funds

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

City of Nottingham District Scout Council

Notes to the Financial Statements for the year ended 31 December 2022

Continued.....

(c) **Income recognition**

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donations and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP

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

(d) **Expenditure recognition**

All expenditure is accounted for on a cash basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Expenditure on charitable activities includes membership and events; and
- Other expenditure represents those items not falling into the categories above.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Grants payable to third parties are within the charitable objectives. Where unconditional grants are offered, this is accrued as soon as the recipient is notified of the grant, as this gives rise to a reasonable expectation that the recipient will receive the grants. Where grants are conditional relating to performance then the grant is only accrued when any unfulfilled conditions are outside of the control of the charity.

(e) **Tangible fixed assets**

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

City of Nottingham District Scout Council

Notes to the Financial Statements for the year ended 31 December 2022

Continued.....

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Motor vehicles	over 4 years
Equipment	over 4 years

(f) Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

(g) Going concern

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

(h) Post Balance Sheet Events

The Scout Association recruited a Group Development Officer in the third quarter of this financial year. The appointed individual has moved to another position and negotiations are ongoing to recoup a percentage of monies paid. It is expected that £10,000 will be refunded.

2) Income from donations and legacies

Source	2022 (£'s)	2021 (£'s)
Donations	1,014	25,005
Total	1,014	25,005

City of Nottingham District Scout Council

**Notes to the Financial Statements
for the year ended 31 December 2022**

Continued.....

3) **Income from charitable activities**

Source	2022 (£'s)	2021 (£'s)
Membership subscriptions	28,388	25,986
Grants	-	-
District events - jamboree	-	-
Total	28,388	25,986

4) **Income from other trading activities**

Source	2022 (£'s)	2021 (£'s)
General district income	8,400	-
Walesby annual rent	4,925	-5,693
Sycamore centre income	1,050	0
Sycamore super kitchen income	17,080	14,632
62nd Nottingham Recharges	731	-
Beaver & District Camp	2,380	-
District Events -Jamboree	1,600	-
Sherwood VSU property	51	45
CONSWAC property recharges	1,873	1,662
Total	38,090	10,646

5) **Income from investments**

Source	2022 (£'s)	2021 (£'s)
Interest from short term investments	- 312	- 309
Total	312	309

6) **Grants Received**

Source	2022 (£'s)	2021 (£'s)
Grants received	5,334	25,669
Total	5,334	25,669

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**Notes to the Financial Statements
for the year ended 31 December 2022**

Continued.....

7) **Analysis of expenditure on charitable activities**

Source	2022 (£'s)	2020 (£'s)
Membership subscriptions	49,955	38,500
District events	0	0
District events - jamboree	0	0
Total	49,955	38,500

8) **Expenditure of other trading activities**

Source	2022 (£'s)	2021 (£'s)
Audit & professional fees	876	840
District liability insurance	59	833
General district & admin	445	511
Beaver district & admin costs	2,150	0
62nd Nottingham running costs	831	0
Expenditure for district event - Jamboree	2,000	0
26th Nottingham running costs	58	0
Growth Development Officer	14,784	0
Sherwood VSU running costs	51	45
CONSWAC running costs	1,582	1,458
Sycamore centre running costs	3,237	1,589
District grants distribution	0	10,000
Maintenance	1,002	6,610
Bad Debts	0	479
Total	27,075	22,365

City of Nottingham District Scout Council

**Notes to the Financial Statements
for the year ended 31 December 2022**

Continued.....

9) **Tangible fixed assets**

	Land £	Buildings £	Plant & Equip	Computers £	Total £
Cost	1	-	-	-	1
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
At 31 Dec 2022	1	-	-	-	1
Depreciation					
At 1 Jan 2022	-	-	-	-	-
W/back on reval	-	-	-	-	-
Disposals	-	-	-	-	-
At 31 Dec 2022		-	-	-	-
Net Book Value					
At 31 Dec 2022	1	-	-	-	1
At 1 Jan 2022	1	-	-	-	1

10) **Debtors**

The following payments were owing to the District as at 31 December 2022

	2022	2021
	£	£
62nd Nottingham Scouts	-	765
District Events - Jamboree	1,600	-
Other Debtors	10,000	-
	11,600	765

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**Notes to the Financial Statements
for the year ended 31 December 2022**

Continued.....

11) **Creditors: amounts falling due within one year**

	2022	2021
	£	£
Accountancy accrual	1,100	1,100
	1,100	1,100

12) **Designated funds**

	Ray Allen Memorial	Tuxford Fund	Uniform & Hardship Fund	Development Fund	Business Reserve	Total
	£	£	£	£	£	£
Opening balance (1 Jan 2022)	13,105	1,291	6,535	19,893	70,008	110,832
Transfer of Funds Out	-	-1,291	-	-		-1,291
Transfer of Funds In	25	-	18	33	153	229
Closing Balance (31 Dec 2022)	13,130	0	6,553	19,926	70,161	109,770

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**Notes to the Financial Statements
for the year ended 31 December 2022**

Continued.....

13) **Statement of funds**

	Balance at start date £	Income £	Expenditu re £	Transfers £	Balance at end date £
Total unrestricted funds					
For the year ended 31/12/2021	108,130	87,496	-60,865	-	134,761
For the year ended 31/12/2022	134,761	72,909	-77,030	-	130,640
Total restricted funds					
For the year ended 31/12/2021	46,806	119	-	-	46,925
For the year ended 31/12/2022	46,925	229	-	-	47,154
Totals at 31 December 2022	181,686	73,138	-77,030	-	177,794