

City of Nottingham District Scout Council

Report and Financial Statements

For the year ended 31 December 2023

Charity Number 1027539

City of Nottingham District Scout Council

Report and Financial Statements

For the year ended 31 December 2023

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
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 2023

Contents

	Page
Trustees' annual Report	1
Independent Examiners Report	2
Statement of Financial Activities	3
Balance Sheet	4
Notes to the Financial Statements	5 - 12

City of Nottingham District Scout Council

Trustees' Annual Report for the year ended 31 December 2023

The Trustees present their report and the audited financial statements of the charity for the year ended 31 December 2023. 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

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 2023 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: 26 March 2024

City of Nottingham District Scout Council

**Statement of Financial Activities Incorporating an Income and Expenditure
Account for the year ending 31 December 2023**

		2023			2022		
Note	General Funds £	Restricted Funds £	Total £	General Funds £	Restricted Funds £	Total £	
Incoming Resources							
Donations and legacies	18,581		18,581	1,014		1,014	
Charitable activities	49,657		49,657	28,388		28,388	
Other trading activities	14,445		14,445	38,090		38,090	
Investments	1,210	976	2,186	83	229	312	
Grants Received	-		-	5,334		5,334	
Total Incoming Resources	83,893	976	84,869	72,909	229	73,138	
Resources Expended							
Charitable activities	60,721		60,721	49,955		49,955	
Other	38,055		38,055	27,075		27,075	
Total Resources Expended	98,776	-	98,776	77,030	-	77,030	
Net income / (expenditure)	(14,883)	976	(13,907)	(4,121)	229	(3,892)	
Transfers between funds	(2,819)	2,819	-	-	-	-	
Net Movement in Funds	(17,702)	3,795	(13,907)	(4,121)	229	(3,892)	
Balances B/Fwd 1 Jan 2023	130,640	47,154	177,794	134,761	46,925	181,686	
Balances C/Fwd 31 Dec 2023	112,938	50,949	163,887	130,640	47,154	177,794	
Final Balance C/Fwd 31 Dec 2023	112,938	50,949	163,887	130,640	47,154	177,794	

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 2023

		2023			2022		
Note	General Funds £	Restricted Funds £	Total £	General Funds £	Restricted Funds £	Total £	
Fixed Assets							
Tangible assets	1		1	1		1	
Current Assets							
Debtors	10	6,360	6,360	1,600		1,600	
Other Debtors	10	0		10,000		10,000	
Cash at bank and in hand		107,677	158,626	120,139	47,154	167,293	
		114,038	164,987	131,740	47,154	178,894	
Creditors: amounts falling due within one year							
Income in Advance	11	-	-	-		-	
Accruals	11	1,100	1,100	1,100		1,100	
Creditors	11	-	-	-		-	
		1,100	1,100	1,100	-	1,100	
Net Assets Represented by Funds		112,938	163,887	130,640	47,154	177,794	
General Funds	13	112,938	112,938	130,640		68,024	
Restricted Funds	12		50,949		47,154	109,770	
Total Funds		112,938	163,887	130,640	47,154	177,794	

The financial statements were approved and authorised for issue by the Board on

Signed on behalf of the board of trustees

Name: 

Dudley Howard Lea, Treasurer

Date: 26 March 2024

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 2023

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 2023

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 2023**

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	2023 (£'s)	2022 (£'s)
Donations	18,581	1,014
Total	18,581	1,014

City of Nottingham District Scout Council

**Notes to the Financial Statements
for the year ended 31 December 2023**

Continued.....

3) **Income from charitable activities**

Source	2023 (£'s)	2022 (£'s)
Membership subscriptions	45,832	28,388
Grants	-	-
District events	3,825	-
Total	49,657	28,388

4) **Income from other trading activities**

Source	2023 (£'s)	2022 (£'s)
General district income	1,780	8,400
Walesby annual rent	8,641	4,925
Sycamore centre income	919	1,050
Sycamore super kitchen income	-	17,080
62nd Nottingham Recharges	750	731
Beaver & District Camp	-	2,380
District Events -Jamboree	-	1,600
Sherwood VSU property	-	51
CONSWAC property recharges	2,071	1,873
Other trading activity	284	-
Total	14,445	38,090

5) **Income from investments**

Source	2023 (£'s)	2022 (£'s)
Interest from short term investments	2,186	312
Total	2,186	312

6) **Grants Received**

Source	2023 (£'s)	2022 (£'s)
Grants received	-	5,334
Total	-	5,334

City of Nottingham District Scout Council

**Notes to the Financial Statements
for the year ended 31 December 2023**

Continued.....

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

Source	2023 (£'s)	2022 (£'s)
Membership subscriptions	53,559	49,955
District events	7,162	-
Total	60,721	49,955

8) **Expenditure of other trading activities**

Source	2023 (£'s)	2022 (£'s)
Audit & professional fees	876	876
District liability insurance	441	59
General district & admin	488	445
Beaver district & admin costs	-	2,150
62nd Nottingham running costs	750	831
Expenditure for district event	-	2,000
26th Nottingham running costs	4,142	58
Growth Development Officer	18,340	14,784
Sherwood VSU running costs	5,481	51
CONSWAC running costs	1,967	1,582
Sycamore centre running costs	2,913	3,237
District grants distribution	-	-
Maintenance	2,657	1,002
Bad Debts	-	-
Total	38,055	27,075

City of Nottingham District Scout Council

**Notes to the Financial Statements
for the year ended 31 December 2023**

Continued.....

9) **Tangible fixed assets**

	Land £	Buildings £	Plant & Equip	Computers £	Total £
Cost	1	-	-	-	1
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
At 31 Dec 2023	1	-	-	-	1
Depreciation					
At 1 Jan 2023	-	-	-	-	-
W/back on reval	-	-	-	-	-
Disposals	-	-	-	-	-
At 31 Dec 2023		-	-	-	-
Net Book Value					
At 31 Dec 2023	1	-	-	-	1
At 1 Jan 2023	1	-	-	-	1

10) **Debtors**

The following payments were owing to the District as at 31 December 2023

	2023	2022
	£	£
District Events - Jamboree	-	1,600
111th Scout Group	5,481	-
88th Scout Group	650	-
62nd Scout Group	100	-
85th St Margaret's Guides	129	-
Other Debtors	-	10,000
	6,360	11,600

City of Nottingham District Scout Council

**Notes to the Financial Statements
for the year ended 31 December 2023**

Continued.....

11) Creditors: amounts falling due within one year

	2023	2022
	£	£
Accountancy accrual	1,100	1,100
	<u>1,100</u>	<u>1,100</u>

12) Restrictied funds

	Ray Allen Memorial	Conswac Developme Fund	Total
	£	£	£
Opening balance (1 Jan 2023)	13,130	34,024	47,154
Incoming resources	256	720	976
Resources expended	-	-	-
Transfers	-	2,819	2,819
Closing Balance (31 Dec 2023)	<u>13,386</u>	<u>37,563</u>	<u>50,949</u>

City of Nottingham District Scout Council

**Notes to the Financial Statements
for the year ended 31 December 2023**

Continued.....

13) **Statement of funds**

	Balance at start date	Income	Expenditure	Transfers	Balance at end date
	£	£	£	£	£
Total unrestricted funds					
For the year ended 31/12/2022	134,761	72,909	(77,030)	-	130,640
For the year ended 31/12/2023	130,640	83,893	(98,776)	(2,819)	112,938
Total restricted funds					
For the year ended 31/12/2022	46,925	229	-	-	47,154
For the year ended 31/12/2023	47,154	976	-	2,819	50,949
Totals at 31 December 2023	177,794	84,869	(98,776)	-	163,887