

City of Nottingham District Scout Council

Report and Financial Statements

For the year ended 31 December 2024

Charity Number 1027539

City of Nottingham District Scout Council

Report and Financial Statements

For the year ended 31 December 2024

Company Information

Trustees

Jonathan Peel
Steven Tupper
Charis Bull
Andrew Taylor
Christopher Flewitt
David Hoskins
Howard Lea
Roderick Pilkington
Richard Gutteridge
Joshua Lee-Taylor
Kate Smith
Michael Cope
Helen Clements

Charity Number

1027539

Bankers

NatWest
11 Western Boulevard
Bede Island
Leicester
LE2 7EJ

Accountants

Iiffe 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 2024

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City of Nottingham District Scout Council

Trustees' Annual Report for the year ended 31 December 2024

The Trustees present their report and the audited financial statements of the charity for the year ended 31 December 2024. 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:

Jonathan Peel
Steven Tupper
Charis Bull
Andrew Taylor
Christopher Flewitt
David Hoskins
Howard Lea
Roderick Pilkington
Richard Gutteridge
Joshua Lee-Taylor
Kate Smith
Michael Cope
Helen Clements

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 2024 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: 25th April 2025

City of Nottingham District Scout Council

Statement of Financial Activities Incorporating an Income and Expenditure
Account for the year ending 31 December 2024

		2024			2023		
	Note	General Funds £	Restricted Funds £	Total £	General Funds £	Restricted Funds £	Total £
Incoming Resources							
Donations and legacies	2	25,939		25,939	18,581		18,581
Charitable activities	3	43,011		43,011	49,657		49,657
Other trading activities	4	15,019		15,019	14,445		14,445
Investments	5	1,315		1,315	1,210	976	2,186
Grants Received	6	-		-	-		-
Total Incoming Resources		85,284	-	85,284	83,893	976	84,869
Resources Expended							
Charitable activities	7	59,937		59,937	60,721		60,721
Other	8	21,169		21,169	38,055		38,055
Total Resources Expended		81,106	-	81,106	98,776	-	98,776
Net income / (expenditure)		4,178	-	4,178	(14,883)	976	(13,907)
Transfers between funds		(660)	660	-	(2,819)	2,819	-
Net Movement in Funds		3,518	660	4,178	(17,702)	3,795	(13,907)
Balances B/Fwd 1 Jan 2024		112,938	50,949	163,887	130,640	47,154	177,794
Balances C/Fwd 31 Dec 2024		116,456	51,609	168,065	112,938	50,949	163,887
Final Balance C/Fwd 31 Dec 2024		116,456	51,609	168,065	112,938	50,949	163,887

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 2024

		2024			2023		
Note	General Funds £	Restricted Funds £	Total £	General Funds £	Restricted Funds £	Total £	
Fixed Assets							
Tangible assets	9	1	1	1		1	
Current Assets							
Debtors	10	557	557	6,360		6,360	
Other Debtors	10	-		-			
Cash at bank and in hand		120,800	172,409	107,677	50,949	158,626	
		121,358	172,967	114,038	50,949	164,987	
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		120,258	171,867	112,938	50,949	163,887	
Represented by Funds							
General Funds	13	120,258	120,258	112,938		112,938	
Restricted Funds	12		51,609		50,949	50,949	
Total Funds		120,258	171,867	112,938	50,949	163,887	

The financial statements were approved and authorised for issue by the Board on 25th April 2025

Signed on behalf of the board of trustees

Name:



Date: 25th April 2025

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 2024

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 2024**

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 2024**

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.

2) Income from donations and legacies

Source	2024 (£'s)	2023 (£'s)
Donations	25,939	18,581
Total	25,939	18,581

City of Nottingham District Scout Council

**Notes to the Financial Statements
for the year ended 31 December 2024**

Continued.....

3) **Income from charitable activities**

Source	2024 (£'s)	2023 (£'s)
Membership subscriptions	40,902	45,832
Grants	-	-
District events	2,109	3,825
Total	43,011	49,657

4) **Income from other trading activities**

Source	2024 (£'s)	2023 (£'s)
General district income	101	1,780
Walesby annual rent	9,292	8,641
Sycamore centre income	117	919
62nd Nottingham Recharges	680	750
CONSWAC property recharges	2,328	2,071
Other trading activity	2,501	787
Total	15,019	14,445

5) **Income from investments**

Source	2024 (£'s)	2023 (£'s)
Interest from short term investments	1,315	2,186
Total	1,315	2,186

6) **Grants Received**

Source	2024 (£'s)	2023 (£'s)
Grants received	-	-
Total	-	-

City of Nottingham District Scout Council

**Notes to the Financial Statements
for the year ended 31 December 2024**

Continued.....

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

Source	2024 (£'s)	2023 (£'s)
Membership subscriptions	56,799	53,559
District events	3,138	7,162
Total	59,937	60,721

8) **Expenditure of other trading activities**

Source	2024 (£'s)	2023 (£'s)
Audit & professional fees	900	876
District liability insurance	326	441
General district & admin	870	488
62nd Nottingham running costs	480	750
88th running costs	1,107	605
Aspley running costs	1,054	3,537
Growth Development Officer	12,046	18,340
Sherwood VSU running costs	101	5,481
CONSWAC running costs	1,502	1,967
Sycamore centre running costs	2,672	2,913
Old police station running costs	25	-
Maintenance	86	2,657
Bad Debts	-	-
Total	21,169	38,055

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**Notes to the Financial Statements
for the year ended 31 December 2024**

Continued.....

9) **Tangible fixed assets**

	Land £	Buildings £	Plant & Equip	Computers £	Total £
Cost	1	-	-	-	1
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
At 31 Dec 2024	1	-	-	-	1
Depreciation					
At 1 Jan 2024	-	-	-	-	-
W/back on reval	-	-	-	-	-
Disposals	-	-	-	-	-
At 31 Dec 2024		-	-	-	-
Net Book Value					
At 31 Dec 2024	1	-	-	-	1
At 1 Jan 2024	1	-	-	-	1

10) **Debtors**

The following payments were owing to the District as at 31 December 2024

	2024	2023
	£	£
111th Scout Group		5,481
88th Scout Group	457	650
62nd Scout Group	100	100
85th St Margaret's Guides	-	129
Other Debtors	-	-
	557	6,360

City of Nottingham District Scout Council

**Notes to the Financial Statements
for the year ended 31 December 2024**

Continued.....

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

	2024	2023
	£	£
Accountancy accrual	1,100	1,100
	1,100	1,100

12) **Restrcited funds**

	Ray Allen Memorial	Conswac Developme Fund	Total
	£	£	£
Opening balance (1 Jan 2024)	13,386	37,563	50,949
Incoming resources	-	660	660
Resources expended	-	-	-
Transfers	-	-	-
Closing Balance (31 Dec 2024)	13,386	38,223	51,609

City of Nottingham District Scout Council

**Notes to the Financial Statements
for the year ended 31 December 2024**

Continued.....

13) **Statement of funds**

	Balance at start date	Income	Expenditur e	Transfers	Balance at end date
	£	£	£	£	£
Total unrestricted funds					
For the year ended 31/12/2023	130,640	83,893	(98,776)	(2,819)	112,938
For the year ended 31/12/2024	112,938	85,284	(81,106)	(660)	116,456
Total restricted funds					
For the year ended 31/12/2023	47,154	976	-	2,819	50,949
For the year ended 31/12/2024	50,949	-	-	660	51,609
Totals at 31 December 2024	163,887	85,284	(81,106)	-	168,065