

CHARITY REGISTRATION NUMBER: 304155

The Norfolk County Scout Council
Unaudited financial statements
31 March 2021

The Norfolk County Scout Council

Financial statements

Year ended 31 March 2021

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The Norfolk County Scout Council

Trustees' annual report

Year ended 31 March 2021

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2021.

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.

Reference and administrative details

Registered charity name	The Norfolk County Scout Council
Charity registration number	304155
Principal office	Eaton Vale Church Lane Eaton Norwich NR4 6NN

The trustees

The trustees who served during the year and at the date of approval were as follows:

Matthew Burrell
Richard Butler
Nicola Cubitt
Marylyn Evans
Emily Fenton
Louis Franklin
Richard Garwood (resigned 8 July 2020)
Dan Gentle
Tom Hadley (to 9 September 2020)
Ray Hollands
John Howling
Michael Phelps (appointed 2 December 2020, resigned 15 July 2021)
Reuben Ritchie (appointed 9 September 2020)
John Sweeney
Paul Weeks
Philip Wright (appointed 2 December 2020)

The Norfolk County Scout Council

Trustees' annual report *(continued)*

Year ended 31 March 2021

County Chair	Richard Garwood (to 8 July 2020) Michael Phelps (Chair Elect from 2 December 2020 to 15 July 2021) Dan Gentle (Acting Chair from 15 July 2021)
County Secretary	Karen Martin
County Treasurer	Paul Weeks
County Commissioner	Matthew Burrell
Independent examiner	M Proctor FCA DChA Lovewell Blake LLP Chartered accountants Bankside 300 Peachman Way Broadland Business Park Norwich NR7 0LB
Bankers	Clydesdale Bank Clydesdale House Meridian Way Norwich NR7 0TA Barclays Bank Plc 298A Aylsham Road Norwich Norfolk NR2 2RJ

The Norfolk County Scout Council

Trustees' annual report *(continued)*

Year ended 31 March 2021

Objectives and activities

The constitution of the Norfolk County Scout Council and its Governing Body Instrument are embodied in the Policy Organisation and Rules of the Scout Association which outlines the authority and powers of the Trustees. No restrictions are placed on the Trustees and their operation of the Charity and its investment powers.

The charity exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society within the County of Norfolk through Scouting and to support the work of the County Commissioner, Assistant Commissioners and staff, in the provision of Scouting to the widest possible number of young people.

The Scout Association exists by authority of a Royal Charter, granted by King George V in 1912 and supplemented by further Charters granted by King George VI and Queen Elizabeth II. These Charters 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 and thereby give authority for the Policy, Organisation and Rules of the Scout Association. The purpose of the Norfolk County Scout Council within The Scout Association is to provide leadership, advice and support for Scout Districts and, through them, for Scout Groups in the County of Norfolk.

Public benefit

The Trustees of Norfolk County Scout Council accept the need to have regard to the Charity Commission's guidance on public benefit. They recognise that it is their responsibility to ensure that the benefits offered are realised in Norfolk by promoting all aspects of scouting within the county both within the membership and in the wider community.

The aim of scouting is to help young people develop mentally, physically and spiritually so that they can make a positive contribution which will be of benefit to their community and the wider world in helping them to become responsible citizens. Membership for both the young people and leaders is voluntary and the organisation believes in being fair, open and inclusive.

The Norfolk County Scout Council

Trustees' annual report *(continued)*

Year ended 31 March 2021

Achievements and performance

The year ending 31 March 2021 was certainly quite unique.

For the vast majority of the year in order to support the Government's efforts to control Covid-19, regular face-to-face meetings were suspended.

There was no way that the Scout movement in Norfolk could have continued if it was not for the brilliant ingenuity, adaptiveness, resilience and quick thinking of our adult volunteers who very quickly found way to keep everyone 'Scouting' from home.

There are too many volunteers, young people, parents and carers to mention who, by thinking differently, made the adventure happen through hikes around the park, camping on the lawn and building dens under dining tables!

Regrettably, we could not reach every young person and many volunteers, particularly key workers, found it hard to invest their time with us.

As a community organisation, it is sad that our membership of young people who we normally provide activities each week retracted by about 24%, to just under 5,000 young people.

Our adult volunteer numbers reduced by 10%.

More optimistically as we've seen restrictions ease, we have seen a resurgence in interest in our Movement once again.

During the pandemic the focus of the charity switched from longer term, to short term tactical actions to remain here.

We invested heavily in remote access support, providing at no cost, to our county young people exciting challenges to be completed at home and three online jamborees.

We contributed to our greater community working with BBC Radio Norfolk to share our expertise in programme planning to provide summer holiday and winter lockdown activities to any local family to keep busy.

For adult volunteers we provided another 'Big Weekend' of development and social activities for adult volunteers and have built a capability to deliver remote training, including First Aid.

Mindful of the impact on fundraising and increases costs of the pandemic, we took the decision to temporarily reduce our county membership fee to ease the burden to our membership. We also switched resource focused on growth to retention, providing solid support with risk assessments and other steps to create a Covid-secure environment.

In addition to the pressure of the virus, our county office and training room was destroyed by fire.

As always this is just a key point summary, there are many more achievements and successes detailed in our Annual Review booklet.

Scouting in 2020/21 would not have existed if it was not for the excitement and patience of our young people, the support (often hands-on) of their parents and carers; and the selflessness and dedication of our adult volunteers. We thank them all.

The Norfolk County Scout Council

Trustees' annual report *(continued)*

Year ended 31 March 2021

Achievements and performance *(continued)*

Alec Bussey Centre

The Alec Bussey Centre is located in Rowington Road in Norwich and it was gifted to the Norfolk County Scout Council by the Trustees of the 2nd Norwich Scout Group. Ownership is now vested in the Scout Association Trust Corporation, as custodian trustee for Norfolk County Scout Council. Following a programme of extensive refurbishment, the premises now provide a valuable resource for Norfolk Scouts, both as an activity and training centre and also as the administration base for the Norfolk County Scout Council's development project. The project supports the development of Scouting at group level throughout the County and funds have been raised from internal sources, trusts, corporate and private donations to meet the project's costs.

The property was valued by Bidwells on market value and existing use basis as at 31 March 2004 at a value of £125,000. Improvements made to the freehold property since 31 March 2004 are included at cost.

Financial review

The unrestricted funds (including designated funds) showed net income of £25,610.

Reserves policy

The policy of Norfolk County Scout Council is to maintain sufficient funds to cover twelve months normal operating costs, which amount to approximately £225,000, to enable it to carry out its objectives and to meet periodic capital expenditure and unforeseen contingencies.

At 31 March 2021 the total reserves amounted to £593,892, of which designated funds were £434,823. Free reserves amounted to £276,189.

Investment policy

The Trustees have a policy of investing surplus funds at minimum risk, mainly in Money Market linked deposit accounts with major financial institutions.

Principal funding sources

The majority of the Charity's income is from its charitable activities. A significant amount of income comes from subscriptions, and direct charitable trading.

Plans for future periods

Looking forward we will replan our strategic outlook, supported by the Scouts #skillsforlife vision, which itself is now extended to 2025.

It's likely that many of the challenges we've seen for several years will continue or have been made worse by Covid. We'll also see emerging risks, but also opportunities to work smarter.

Structure, governance and management

Governing document

The organisation is an unincorporated trust, constituted under a trust deed dated 25 March 1960 and registered as a charity on 11 February 1964. The constitution of the charity was updated and agreed on 5 September 2017. The Council is run in accordance with the Policy, Organisation and Rules (POR) of The Scout Association.

The Norfolk County Scout Council

Trustees' annual report *(continued)*

Year ended 31 March 2021

Structure, governance and management *(continued)*

Appointment of trustees

The members of the Executive Committee, who are also Trustees, are elected each year at the Annual General Meeting of the Norfolk County Scout Council. The County Commissioner is appointed by the Scout Association, with the Chair being nominated by the County Commissioner.

Induction and training of trustees

The induction and training of new Trustees is supported by the 'Getting Started' modules of the Scout Association adult training scheme.

Risk management

The Trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate the exposure to these risks.

Organisational structure

The Executive Committee meets to receive reports from its officers and sub-committee chairs and to ensure the professional operation of Norfolk Scouts at a County level. The Executive Committee, working through its sub-committees, ensures the operation of County Scout affairs.

The current members of the Executive Committee who served during the year and up to the date of this report are set out on page 1.

Related parties

Girl Guiding Norfolk and Eaton Vale Scout & Guide Activity Centre Limited (EVAC Limited) are connected charities.

EVAC Limited was formed in April 1999 as a joint enterprise with the Norfolk Guides and took on the responsibilities of the Eaton Vale campsite. EVAC Limited has replaced the old building and developed the site and its services. The Executive Committee can appoint up to four Trustees to represent its interests on the Board of Directors.

True and fair override

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following 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 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Independent examiner

Mark Proctor FCA DChA is willing to stand as independent examiner in future years.

The Norfolk County Scout Council

Trustees' annual report *(continued)*

Year ended 31 March 2021

The trustees' annual report was approved on 2 August 2021 and signed on behalf of the board of trustees by:

Dan Gentle
Acting Chair

The Norfolk County Scout Council

Independent examiner's report to the trustees of The Norfolk County Scout Council

Year ended 31 March 2021

I report to the charity trustees on my examination of the financial statements of the charity for the year ended 31 March 2021 which comprise the statement of financial activities, balance sheet and the related notes.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements 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 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 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.

The Norfolk County Scout Council

Independent examiner's report to the trustees of The Norfolk County Scout Council *(continued)*

Year ended 31 March 2021

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.

Your attention is drawn to the fact that the Charity has prepared the accounts (financial statements) 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

M Proctor FCA DChA
Independent Examiner

Lovewell Blake LLP
Chartered accountants
Bankside 300
Peachman Way
Broadland Business Park
Norwich
NR7 0LB

1 September 2021

The Norfolk County Scout Council

Statement of financial activities

Year ended 31 March 2021

		2021		2020
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	4	34,613	34,613	17,613
Charitable activities	5	8,931	8,931	98,722
Other trading activities	6	89,813	89,813	188,081
Investment income	7	326	326	1,189
Other income	8	42,961	42,961	5,672
Total income		<u>176,644</u>	<u>176,644</u>	<u>311,277</u>
Expenditure				
Expenditure on raising funds:				
Costs of other trading activities	9	31,702	31,702	98,890
Expenditure on charitable activities	10	119,332	119,332	233,574
Total expenditure		<u>151,034</u>	<u>151,034</u>	<u>332,464</u>
Net income/(expenditure) and net movement in funds		<u>25,610</u>	<u>25,610</u>	<u>(21,187)</u>
Reconciliation of funds				
Total funds brought forward		568,282	568,282	589,469
Total funds carried forward		<u>593,892</u>	<u>593,892</u>	<u>568,282</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 12 to 23 form part of these financial statements.

The Norfolk County Scout Council

Balance sheet

31 March 2021

		2021		2020	
	Note	£	£	£	£
Fixed assets					
Intangible assets	15		1		1
Tangible fixed assets	16		167,702		169,583
Investments	17		150,000		150,000
			<u>317,703</u>		<u>319,584</u>
Current assets					
Stock	18	40,750		41,412	
Debtors	19	23,870		55,719	
Cash at bank and in hand		420,944		196,430	
		<u>485,564</u>		<u>293,561</u>	
Creditors: Amounts falling due within one year	20	<u>209,375</u>		<u>44,863</u>	
Net current assets			<u>276,189</u>		<u>248,698</u>
Total assets less current liabilities			<u>593,892</u>		<u>568,282</u>
Net assets			<u>593,892</u>		<u>568,282</u>
Funds of the charity					
Unrestricted funds			<u>593,892</u>		<u>568,282</u>
Total charity funds	23		<u>593,892</u>		<u>568,282</u>

These financial statements were approved by the board of trustees and authorised for issue on 2 August 2021, and are signed on behalf of the board by:

Dan Gentle
Acting Chair

Paul Weeks
County Treasurer

The notes on pages 12 to 23 form part of these financial statements.

The Norfolk County Scout Council

Notes to the financial statements

Year ended 31 March 2021

1. General information

The charity is a registered charity in England and Wales and is unincorporated. The address of the principal office is Eaton Vale, Church Lane, Eaton, Norwich, NR4 6NN.

2. Statement of compliance

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 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 have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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 issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

3. Accounting policies

(a) Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain items at fair value.

The financial statements are prepared in sterling, which is the functional currency of the entity, and rounded to the nearest £.

(b) 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 continue as a going concern. The trustees have taken into account the effects of COVID-19 in making this assessment.

(c) Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

(d) Income

All income is included in the Statement of Financial Activities when the charity is entitled to the income, any performance related conditions attached have been met or are fully within the control of the charity, the income is considered probable and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

The Norfolk County Scout Council

Notes to the financial statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Income *(continued)*

- Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- Investment income is included when receivable.
- Income from charitable trading activity is accounted for when earned.
- Income from charitable activities is recognised upon delivery of the specific event.

(e) Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

(f) Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

Website - straight line over 4 years

If there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new estimates.

The Norfolk County Scout Council

Notes to the financial statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

(i) Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Donations				
Donations, gifts and legacies	13,905	13,905	17,613	17,613
Grants				
Coronavirus support	20,708	20,708	—	—
	<u>34,613</u>	<u>34,613</u>	<u>17,613</u>	<u>17,613</u>

5. Charitable activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Income from events	8,926	8,926	88,175	88,175
County events	5	5	10,547	10,547
	<u>8,931</u>	<u>8,931</u>	<u>98,722</u>	<u>98,722</u>

6. Other trading activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Other income	150	150	1,909	1,909
Shop income	12,118	12,118	109,846	109,846
Membership subscriptions	77,545	77,545	76,326	76,326
	<u>89,813</u>	<u>89,813</u>	<u>188,081</u>	<u>188,081</u>

The Norfolk County Scout Council

Notes to the financial statements *(continued)*

Year ended 31 March 2021

7. Investment income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Bank interest receivable	326	326	1,189	1,189

8. Other income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Other income	26,641	26,641	5,672	5,672
Coronavirus Job Retention Scheme	9,126	9,126	–	–
Insurance claims	7,194	7,194	–	–
	<u>42,961</u>	<u>42,961</u>	<u>5,672</u>	<u>5,672</u>

9. Costs of other trading activities

The trading activity is as follows:

	2021 £	2020 £
Sales	12,118	109,846
Cost of sales	(13,336)	(79,890)
Gross (loss) / profit	(1,218)	29,956
Other income	–	271
Coronavirus Job Retention Scheme	9,126	–
Overheads	(18,366)	(19,000)
Net (deficit) / surplus	<u>(10,458)</u>	<u>11,227</u>

The Norfolk County Scout Council

Notes to the financial statements *(continued)*

Year ended 31 March 2021

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	County events £	Total Funds 2021 £	Total Funds 2020 £
Activities	26,987	(6,048)	20,939	136,173
Donations	31,250	–	31,250	5,625
Salaries and pensions	25,972	–	25,972	25,593
Stationery and postage	9,167	–	9,167	5,034
PR and advertising	212	–	212	275
Telephone	1,503	–	1,503	1,915
Rent, utilities and cleaning	4,097	–	4,097	13,007
Insurances and licences	4,260	–	4,260	2,967
Travelling and subsistence	77	–	77	7,704
Repairs and renewals	11,973	–	11,973	12,292
Professional fees	–	–	–	1,800
Bank charges and interest	283	–	283	458
Depreciation	1,211	–	1,211	2,426
Training	935	–	935	2,494
Sundries	1,710	–	1,710	5,565
Other meeting costs	–	–	–	3,221
Loss on disposal of fixed assets	670	–	670	–
Governance costs	5,073	–	5,073	7,025
	<u>125,380</u>	<u>(6,048)</u>	<u>119,332</u>	<u>233,574</u>

All charitable activities expenditure in both the current and previous year is unrestricted.

Analysis of governance costs

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Accountancy fees	1,520	1,520	1,470	1,470
Independent examination fee	3,455	3,455	3,690	3,690
Costs of Trustees' meetings	98	98	1,865	1,865
	<u>5,073</u>	<u>5,073</u>	<u>7,025</u>	<u>7,025</u>

11. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2021 £	2020 £
Depreciation of tangible fixed assets	1,211	2,426
Operating lease payments - equipment	–	1,222
	<u> </u>	<u> </u>

The Norfolk County Scout Council

Notes to the financial statements *(continued)*

Year ended 31 March 2021

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021	2020
	£	£
Wages and salaries	37,201	38,873
Social security costs	1,906	–
Employer contributions to pension plans	1,997	2,684
	<u>41,104</u>	<u>41,557</u>

The average head count of employees during the year was 3 (2020: 3). The average number of full-time equivalent employees during the year is analysed as follows:

	2021	2020
	No.	No.
Number of employees	<u>2</u>	<u>2</u>

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

13. Trustee remuneration and expenses

The Trustees received no remuneration during the year. Travel and out of pocket expenses amounting to £305 (2020 - £4,394) have been reimbursed to 2 Trustees (2020 - 5 Trustees).

14. Transfers between funds

The balance of the deficit arising on the county trading shop for 2021, £10,458, together with an amount of £9,800 for rent was transferred from general funds to the Alec Bussey Centre Fund.

15. Intangible assets

	Website
	£
Cost	
At 1 Apr 2020 and 31 Mar 2021	<u>4,114</u>
Amortisation	
At 1 Apr 2020 and 31 Mar 2021	<u>4,113</u>
Carrying amount	
At 31 Mar 2021	<u>1</u>
At 31 Mar 2020	<u>1</u>

The Norfolk County Scout Council

Notes to the financial statements *(continued)*

Year ended 31 March 2021

16. Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 Apr 2020	165,817	33,222	199,039
Disposals	–	(8,655)	(8,655)
At 31 Mar 2021	<u>165,817</u>	<u>24,567</u>	<u>190,384</u>
Depreciation			
At 1 Apr 2020	–	29,456	29,456
Charge for the year	–	1,211	1,211
Disposals	–	(7,985)	(7,985)
At 31 Mar 2021	<u>–</u>	<u>22,682</u>	<u>22,682</u>
Carrying amount			
At 31 Mar 2021	<u>165,817</u>	<u>1,885</u>	<u>167,702</u>
At 31 Mar 2020	<u>165,817</u>	<u>3,766</u>	<u>169,583</u>

The Norfolk County Scout Council owns land at Eaton Vale, however, they have granted a 99 year lease in respect of this land to Eaton Vale Scout & Guide Activity Centre Limited which commenced 1 April 1999. No rental income is received. Ownership of the land is now vested in the Scout Association Trust Corporation, as custodian trustee for Norfolk County Scout Council. In view of the long lease, the land is not recognised in the accounts.

17. Investments

	Other investments £
Cost or valuation	
At 1 Apr 2020	150,000
Additions	–
At 31 Mar 2021	<u>150,000</u>
Impairment	
At 1 Apr 2020 and 31 Mar 2021	<u>–</u>
Carrying amount	
At 31 Mar 2021	<u>150,000</u>
At 31 Mar 2020	<u>150,000</u>

All investments shown above are held at valuation.

The investments comprise freehold property at Old Lakenham, which is let to the 1st Norwich Sea Scouts at a peppercorn rent of £250 per year under a thirty year lease which commenced 22 August 2011.

18. Stocks

	2021 £	2020 £
Stock	<u>40,750</u>	<u>41,412</u>

The Norfolk County Scout Council

Notes to the financial statements *(continued)*

Year ended 31 March 2021

19. Debtors

	2021	2020
	£	£
Prepayments and accrued income	9,563	27,061
Other debtors	14,307	28,658
	<u>23,870</u>	<u>55,719</u>

20. Creditors: Amounts falling due within one year

	2021	2020
	£	£
Accruals and deferred income	206,479	22,854
Social security and other taxes	510	–
Other creditors	2,386	22,009
	<u>209,375</u>	<u>44,863</u>

21. Deferred income

	2021	2020
	£	£
At 1 April 2020	18,044	50,374
Amount released to income	(18,044)	(50,374)
Amount deferred in year	201,004	18,044
At 31 March 2021	<u>201,004</u>	<u>18,044</u>

Deferred income comprises income from subscriptions received in advance and events which are due to take place after the year end.

22. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2021	2020
	£	£
Recognised in income from donations and legacies:		
Government grants income	<u>20,708</u>	<u>–</u>

The Norfolk County Scout Council

Notes to the financial statements *(continued)*

Year ended 31 March 2021

23. Analysis of charitable funds

Unrestricted funds

	At 1 Apr 2020	Income	Expenditure	Transfers	At 31 Mar 2021
	£	£	£	£	£
General funds	183,496	117,395	(142,480)	658	159,069
Future Scout					
Development Fund	50,010	2	–	–	50,012
Alec Bussey Centre	283,213	33,596	(8,312)	(658)	307,839
Norfolk Scout Canoe					
Team Active Support Unit	6,381	–	(242)	–	6,139
NORJAM	20,573	25,646	–	–	46,219
Norfolk County ASU	134	–	–	–	134
Norfolk County Shooting					
ASU	475	5	–	–	480
Trading post	12,000	–	–	–	12,000
Two Mile Bottom	12,000	–	–	–	12,000
	<u>568,282</u>	<u>176,644</u>	<u>(151,034)</u>	<u>–</u>	<u>593,892</u>

	At 1 Apr 2019	Income	Expenditure	Transfers	At 31 Mar 2020
	£	£	£	£	£
General funds	241,309	284,725	(297,511)	(45,027)	183,496
Future Scout					
Development Fund	50,008	2	–	–	50,010
Alec Bussey Centre	259,281	18,245	(15,340)	21,027	283,213
Norfolk Scout Canoe					
Team Active Support Unit	9,510	5,850	(8,979)	–	6,381
NORJAM	28,662	218	(8,307)	–	20,573
Norfolk County ASU	158	–	(24)	–	134
Norfolk County Shooting					
ASU	541	2,237	(2,303)	–	475
Trading post	–	–	–	12,000	12,000
Two Mile Bottom	–	–	–	12,000	12,000
	<u>589,469</u>	<u>311,277</u>	<u>(332,464)</u>	<u>–</u>	<u>568,282</u>

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Notes to the financial statements *(continued)*

Year ended 31 March 2021

23. Analysis of charitable funds *(continued)*

The Future Scout Development Fund is to be used to ensure that resources are available to recommence Scouting Activities at the Alec Bussey Centre in the future and support Scouting development in the County.

The Alec Bussey Centre Fund was formed to promote the development of Scouting in Norfolk and to refurbish the centre in Rowington Road, Norwich, to act as a resource centre. Funds have been raised internally and from a number of trusts, corporate and private donations to support the refurbishment and ongoing development project.

The Norfolk Scout Canoe Team Active Support Unit exists to provide training and support for adventurous water activities across the County and to afford the opportunity for young people and adults to try this exciting skill.

The NORJAM fund relates to funds raised via NORJAM events, which have previously taken place every four years. Administration and organisational expenses were reflected in the accounting period in which they were incurred and were covered by the income from the events.

The Norfolk County Scout Active Support Unit exists to support the work of all sections and adult training across the County. The Unit provides teams of staff for county events and offers the opportunity for adults to continue their association with Scouting.

The Norfolk Scout Shooting Active Support Unit exists to provide training and support for shooting activities.

The Trading Post fund has been designated towards future unforeseen costs in connection with the Trading Post.

The Two Mile Bottom fund has been designated as a reserve towards the development of the Two Mile Bottom county campsite.

24. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2021 £
Intangible assets	1	1
Tangible fixed assets	167,702	167,702
Investments	150,000	150,000
Current assets	485,564	485,564
Creditors less than 1 year	(209,375)	(209,375)
Net assets	<u>593,892</u>	<u>593,892</u>

	Unrestricted Funds £	Total Funds 2020 £
Intangible assets	1	1
Tangible fixed assets	169,583	169,583
Investments	150,000	150,000
Current assets	293,561	293,561
Creditors less than 1 year	(44,863)	(44,863)
Net assets	<u>568,282</u>	<u>568,282</u>

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Notes to the financial statements *(continued)*

Year ended 31 March 2021

25. Financial instruments

The carrying amount for each category of financial instrument is as follows:

	2021 £	2020 £
Financial assets measured at fair value through income and expenditure		
Investments	<u>150,000</u>	<u>150,000</u>

26. Related parties

Eaton Vale Scout & Guide Activity Centre Limited is a related party of The Norfolk County Scout Council due to common trustees, Matthew Burrell and Louis Franklin (from 1 July 2020) were trustees of both entities. During the year the Charity made a gift of £30,000 to Eaton Vale Scout & Guide Activity Centre Limited (2020 payment of £7,283 for services provided).