

CHARITY REGISTRATION NUMBER: 304155

The Norfolk County Scout Council
Unaudited financial statements
31 March 2024

The Norfolk County Scout Council

Financial statements

Year ended 31 March 2024

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The Norfolk County Scout Council

Trustees' annual report

Year ended 31 March 2024

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2024.

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:

Emily Alcock (appointed 9 September 2023)
Paul Bean (appointed 3 June 2024)
Glenn Chusonis
Andrew Cooke (appointed 9 September 2023)
Nicola Cubitt (resigned 9 September 2023)
Marylyn Evans
Sandra Gostling
Michael Harrowven (appointed 9 September 2023)
David Human (on compassionate leave from 1 June 2024)
Wendy Human
Patrick Johns (appointed 9 September 2023)
Adrian Lupson
Steve Martin (appointed 10 September 2024)
Rebecca Millard
Luke Morgan
Paul Playford (appointed 9 September 2023, resigned 9 March 2024)
Tim Rowe
Lily-Mai Spinks
Paul Weeks
Philip Wright

The Norfolk County Scout Council

Trustees' annual report *(continued)*

Year ended 31 March 2024

County Chair	Tim Rowe
County Secretary	Karen Martin
County Treasurer	Paul Weeks (until 10 September 2024) Steve Martin (from 10 September 2024)
County Commissioner	David Human (on compassionate leave from 1 June 2024)
Independent examiner	M Proctor FCA DChA Lovewell Blake LLP Chartered accountants Bankside 300 Peachman Way Broadland Business Park Norwich NR7 0LB
Bankers	Virgin Money Moseley's Farm Bury St Edmunds IP28 6JY Barclays Bank PLC Barclays Banking Leicester LE87 2BB

The Norfolk County Scout Council

Trustees' annual report *(continued)*

Year ended 31 March 2024

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.

Achievements and performance

Norfolk Scouts is supported by a dedicated Board of Trustees who work together to ensure the young people of Norfolk can enjoy all that safe scouting has to offer. Whilst some key positions in the operational teams do remain, a key focus have been to successfully appoint suitable individuals into key roles such as a Safeguard Officer and a Safety Officer. We have also ensured that the TMB campsite, operated by County but supported by a few dedicated individuals, remains a safe option for those who chose to use it. We have also invested in a review of our Data Protection policies to ensure we operate within the GDPR legislative framework . These were key priorities identified by the Chairman in his 2023 report. All this is against a backdrop of a committed leadership of our specialist support teams at both county and district level who provide the additional support needed in areas of water sports, hill walking, first aid provision and shooting. They make an invaluable contribution to our safe and varied programme. A review of the year could not be complete without mention of the resilience shown by the leaders and young people who attended the World Scout Jamboree in South Korea in August 2023, and they demonstrated that the scouting skills they have learned on their journey, ensured they enjoyed a World Scout Jamboree like no other, and without doubt will have given them skills and an experience which will last for a life-time.

The Norfolk County Scout Council

Trustees' annual report *(continued)*

Year ended 31 March 2024

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 (before investment gains) of £10,523 (2023: £25,865).

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 £221,000, to enable it to carry out its objectives and to meet periodic capital expenditure and unforeseen contingencies.

At 31 March 2024 the total reserves amounted to £646,494, of which designated funds were £507,014 and restricted funds were £15,237. Free reserves amounted to £197,431.

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

Operational priorities for Norfolk Scouts over the immediate term will see focus placed on growing Norfolk Scouts, so that we make scouting accessible to the young people who live in areas where scouting does not have a presence. There is no shortage of young people on our waiting list and therefore the key foundation, which is fundamental for this to be successful, is the need to increase the number of adult volunteers needed to grow new sections - either within existing groups or to facilitate the opening of new groups. The appointment of an employed Growth and Development Officer underpins this. Whilst we focus on expanding scouts, we cannot overlook the support needed for the army of dedicated adults who currently offer scouting across the county on a weekly basis. This support ensures sufficient training is provided to allow skills to be kept current and also mandatory training to be completed in a timely fashion to ensure that we provide safe scouting for all. From a Governance perspective, 2024 will see Transformation rolled out at County, District and Group level where new Trustee Boards move to the new Governance framework.

The Norfolk County Scout Council

Trustees' annual report *(continued)*

Year ended 31 March 2024

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.

Appointment of trustees

The members of the Board of 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 2024

The trustees' annual report was approved on 10 September 2024 and signed on behalf of the board of trustees by:

Tim Rowe
County Chair

The Norfolk County Scout Council

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

Year ended 31 March 2024

I report to the charity trustees on my examination of the financial statements of the charity for the year ended 31 March 2024 which comprise the statement of financial activities, balance sheet, statement of cash flows 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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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 2024

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

The Norfolk County Scout Council

Statement of financial activities

Year ended 31 March 2024

		Unrestricted funds £	2024 Restricted funds £	Total funds £	2023 Total funds £
Income and endowments	Note				
Donations and legacies	4	19,441	20,983	40,424	13,867
Charitable activities	5	272,732	–	272,732	23,929
Other trading activities	6	191,783	–	191,783	189,667
Investment income	7	6,226	–	6,226	3,538
Other income	8	5,595	–	5,595	8,067
Total income		<u>495,777</u>	<u>20,983</u>	<u>516,760</u>	<u>239,068</u>
Expenditure					
Expenditure on raising funds:					
Costs of other trading activities	9	(87,358)	–	(87,358)	(95,640)
Expenditure on charitable activities	10	(397,896)	(6,046)	(403,942)	(117,563)
Total expenditure		<u>(485,254)</u>	<u>(6,046)</u>	<u>(491,300)</u>	<u>(213,203)</u>
Net income and net movements in funds before gains and losses on investments		10,523	14,937	25,460	25,865
Net gains on investments	11	9,517	–	9,517	1,920
Net income and net movement in funds		<u>20,040</u>	<u>14,937</u>	<u>34,977</u>	<u>27,785</u>
Reconciliation of funds					
Total funds brought forward		611,217	300	611,517	583,732
Total funds carried forward		<u>631,257</u>	<u>15,237</u>	<u>646,494</u>	<u>611,517</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 2024

		2024		2023	
	Note	£	£	£	£
Fixed assets					
Intangible assets	16		1		1
Tangible fixed assets	17		172,388		173,514
Investments	18		261,437		251,920
			<u>433,826</u>		<u>425,435</u>
Current assets					
Stock	19	38,687		38,825	
Debtors	20	37,537		241,054	
Cash at bank and in hand		482,350		258,183	
		<u>558,574</u>		<u>538,062</u>	
Creditors: Amounts falling due within one year	21	<u>345,906</u>		<u>351,980</u>	
Net current assets			<u>212,668</u>		<u>186,082</u>
Total assets less current liabilities			<u>646,494</u>		<u>611,517</u>
Net assets			<u>646,494</u>		<u>611,517</u>
Funds of the charity					
Restricted funds			15,237		300
Unrestricted funds			631,257		611,217
Total charity funds	23		<u>646,494</u>		<u>611,517</u>

These financial statements were approved by the board of trustees and authorised for issue on 10 September 2024, and are signed on behalf of the board by:

Tim Rowe
County Chair

Steve Martin
County Treasurer

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

The Norfolk County Scout Council

Statement of cash flows

Year ended 31 March 2024

	2024 £	2023 £
Cash flows from operating activities		
Net income	34,977	27,785
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	1,126	886
Net gains on investments	(9,517)	(1,920)
Other interest receivable and similar income	(6,226)	(3,538)
Interest payable and similar charges	–	360
<i>Changes in:</i>		
Stock	138	(738)
Trade and other debtors	203,517	(206,826)
Trade and other creditors	(6,074)	231,729
Cash generated from operations	217,941	47,738
Interest paid	–	(360)
Interest received	6,226	3,538
Net cash from operating activities	<u>224,167</u>	<u>50,916</u>
Cash flows from investing activities		
Purchase of tangible assets	–	(7,500)
Purchases of other investments	–	(100,000)
Net cash used in investing activities	<u>–</u>	<u>(107,500)</u>
Net increase/(decrease) in cash and cash equivalents	224,167	(56,584)
Cash and cash equivalents at beginning of year	<u>258,183</u>	<u>314,767</u>
Cash and cash equivalents at end of year	<u>482,350</u>	<u>258,183</u>

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 2024

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.

(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 2024

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 2024

3. Accounting policies *(continued)*

(k) 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 £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations, gifts and legacies	19,441	20,983	40,424
	<u>19,441</u>	<u>20,983</u>	<u>40,424</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations, gifts and legacies	13,867	–	13,867
	<u>13,867</u>	<u>–</u>	<u>13,867</u>

5. Charitable activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Income from events	272,732	272,732	22,294	22,294
County events	–	–	1,635	1,635
	<u>272,732</u>	<u>272,732</u>	<u>23,929</u>	<u>23,929</u>

6. Other trading activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Other income	1,034	1,034	832	832
Shop income	93,968	93,968	104,099	104,099
Membership subscriptions	75,528	75,528	67,114	67,114
Campsite fees	20,503	20,503	17,622	17,622
Rental income	750	750	–	–
	<u>191,783</u>	<u>191,783</u>	<u>189,667</u>	<u>189,667</u>

The Norfolk County Scout Council

Notes to the financial statements *(continued)*

Year ended 31 March 2024

7. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable	<u>6,226</u>	<u>6,226</u>	<u>3,538</u>	<u>3,538</u>

8. Other income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Other income	<u>5,595</u>	<u>5,595</u>	<u>8,067</u>	<u>8,067</u>

9. Costs of other trading activities

The trading activity is as follows:

	2024 £	2023 £
Sales	93,968	104,099
Cost of sales	<u>(71,202)</u>	<u>(80,116)</u>
Gross profit	22,766	23,983
Other income	927	634
Overheads	<u>(16,156)</u>	<u>(15,524)</u>
Net surplus	<u>7,537</u>	<u>9,093</u>

The Norfolk County Scout Council

Notes to the financial statements *(continued)*

Year ended 31 March 2024

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	County events £	Total Funds 2024 £	Total Funds 2023 £
Activities	289,999	–	289,999	23,836
Donations	550	–	550	2,500
Salaries and pensions	34,416	–	34,416	27,426
Stationery and postage	8,159	–	8,159	6,846
PR and advertising	498	–	498	915
Telephone	1,832	–	1,832	1,564
Rent, utilities and cleaning	7,754	–	7,754	9,351
Insurances and licences	7,849	–	7,849	7,300
Travelling and subsistence	11,321	–	11,321	8,053
Repairs and renewals	24,491	–	24,491	17,721
Professional fees	720	–	720	–
Bank charges and interest	–	–	–	360
Depreciation	1,126	–	1,126	886
Training	950	–	950	150
Sundries	5,973	–	5,973	3,625
Governance costs	8,304	–	8,304	7,030
	<u>403,942</u>	<u>–</u>	<u>403,942</u>	<u>117,563</u>

Expenditure on charitable activities includes restricted expenditure of £6,046 (2023: £Nil).

Analysis of governance costs

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Accountancy fees	2,180	2,180	1,745	1,745
Independent examination fee	4,265	4,265	3,950	3,950
Costs of Trustees' meetings	1,859	1,859	1,335	1,335
	<u>8,304</u>	<u>8,304</u>	<u>7,030</u>	<u>7,030</u>

11. Net gains on investments

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Gains/(losses) on listed investments	<u>9,517</u>	<u>9,517</u>	<u>1,920</u>	<u>1,920</u>

12. Net income

Net income is stated after charging/(crediting):

	2024 £	2023 £
Depreciation of tangible fixed assets	1,126	886
Operating lease payments - equipment	<u>1,278</u>	<u>1,278</u>

The Norfolk County Scout Council

Notes to the financial statements *(continued)*

Year ended 31 March 2024

13. Staff costs

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

	2024	2023
	£	£
Wages and salaries	42,657	35,166
Employer contributions to pension plans	<u>2,118</u>	<u>2,247</u>
	<u><u>44,775</u></u>	<u><u>37,413</u></u>

The average head count of employees during the year was 2 (2023: 2). The average number of full-time equivalent employees during the year is analysed as follows:

	2024	2023
	No.	No.
Number of employees	<u>2</u>	<u>1</u>

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

14. Trustee remuneration and expenses

The Trustees received no remuneration during the year. Travel and out of pocket expenses amounting to £2,427 (2023 - £229) have been reimbursed to four Trustees (2023 - four Trustees).

15. Transfers between funds

The balance of the surplus arising on the county trading shop for 2024, £7,537, together with an amount of £9,800 for rent was transferred from general funds to the Alec Bussey Centre Fund.

A transfer of £20,000 has been made from the Alec Bussey Centre Fund to a new Alec Bussey Centre Maintenance Fund towards upgrading the car park and security.

A transfer of £5,500 has been made from general funds to the Two Mile Bottom fund towards 'making good' the site at the end of the lease.

16. Intangible assets

	Website
	£
Cost	
At 1 Apr 2023 and 31 Mar 2024	<u>4,114</u>
Amortisation	
At 1 Apr 2023 and 31 Mar 2024	<u>4,113</u>
Carrying amount	
At 31 Mar 2024	<u>1</u>
At 31 Mar 2023	<u>1</u>

The Norfolk County Scout Council

Notes to the financial statements *(continued)*

Year ended 31 March 2024

17. Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 Apr 2023 and 31 Mar 2024	<u>165,817</u>	<u>32,067</u>	<u>197,884</u>
Depreciation			
At 1 Apr 2023	–	24,370	24,370
Charge for the year	–	<u>1,126</u>	<u>1,126</u>
At 31 Mar 2024	<u>–</u>	<u>25,496</u>	<u>25,496</u>
Carrying amount			
At 31 Mar 2024	<u>165,817</u>	<u>6,571</u>	<u>172,388</u>
At 31 Mar 2023	<u>165,817</u>	<u>7,697</u>	<u>173,514</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.

18. Investments

	Listed investments £	Other investments £	Total £
Cost or valuation			
At 1 Apr 2023	101,920	150,000	251,920
Additions	–	–	–
Other movements	<u>9,517</u>	<u>–</u>	<u>9,517</u>
At 31 Mar 2024	<u>111,437</u>	<u>150,000</u>	<u>261,437</u>
Impairment			
At 1 Apr 2023 and 31 Mar 2024	–	–	–
Carrying amount			
At 31 Mar 2024	<u>111,437</u>	<u>150,000</u>	<u>261,437</u>
At 31 Mar 2023	<u>101,920</u>	<u>150,000</u>	<u>251,920</u>

All investments shown above are held at valuation.

Financial assets held at fair value

The fair value of listed securities is determined by reference to the quoted price for these assets in an active market at the balance sheet date.

Other 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.

The Norfolk County Scout Council

Notes to the financial statements *(continued)*

Year ended 31 March 2024

19. Stocks

	2024	2023
	£	£
Stock	<u>38,687</u>	<u>38,825</u>

20. Debtors

	2024	2023
	£	£
Prepayments and accrued income	19,917	218,994
Other debtors	<u>17,620</u>	<u>22,060</u>
	<u>37,537</u>	<u>241,054</u>

21. Creditors: Amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	339,765	345,703
Social security and other taxes	1,717	1,961
Other creditors	<u>4,424</u>	<u>4,316</u>
	<u>345,906</u>	<u>351,980</u>

22. Deferred income

	2024	2023
	£	£
At 1 April 2023	340,008	111,799
Amount released to income	(340,008)	(111,799)
Amount deferred in year	<u>333,615</u>	<u>340,008</u>
At 31 March 2024	<u>333,615</u>	<u>340,008</u>

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

The Norfolk County Scout Council

Notes to the financial statements *(continued)*

Year ended 31 March 2024

23. Analysis of charitable funds

Unrestricted funds

	At 1 Apr 2023 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Mar 2024 £
General funds	136,959	470,105	(469,501)	(22,837)	9,517	124,243
Future Scout Development Fund	50,082	272	–	–	–	50,354
Alec Bussey Centre	356,535	23,284	(15,753)	(2,663)	–	361,403
NORJAM	47,141	2,116	–	–	–	49,257
Norfolk County ASU	–	–	–	–	–	–
Trading post	12,000	–	–	–	–	12,000
Two Mile Bottom Ian Hickson Memorial	4,500	–	–	5,500	–	10,000
Alec Bussey Centre Maintenance	4,000	–	–	–	–	4,000
	–	–	–	20,000	–	20,000
	<u>611,217</u>	<u>495,777</u>	<u>(485,254)</u>	<u>–</u>	<u>9,517</u>	<u>631,257</u>

	At 1 Apr 2022 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Mar 2023 £
General funds	129,544	218,810	(202,056)	(11,259)	1,920	136,959
Future Scout Development Fund	50,014	68	–	–	–	50,082
Alec Bussey Centre	329,497	19,292	(11,147)	18,893	–	356,535
NORJAM	46,243	898	–	–	–	47,141
Norfolk County ASU	134	–	–	(134)	–	–
Trading post	12,000	–	–	–	–	12,000
Two Mile Bottom Ian Hickson Memorial	12,000	–	–	(7,500)	–	4,500
Alec Bussey Centre Maintenance	4,000	–	–	–	–	4,000
	–	–	–	–	–	–
	<u>583,432</u>	<u>239,068</u>	<u>(213,203)</u>	<u>–</u>	<u>1,920</u>	<u>611,217</u>

The Norfolk County Scout Council

Notes to the financial statements *(continued)*

Year ended 31 March 2024

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 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 existed to support the work of all sections and adult training across the County. The Unit provided teams of staff for county events and offers the opportunity for adults to continue their association with Scouting. These activities have now been transferred to the control of Norfolk Scouts, with the fund balance being transferred to the general fund.

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 and to 'make good' the site at the end of the lease.

The Ian Hickson Memorial fund was formerly part of the Norfolk Scout Canoe Team Active Support Unit and is held towards additional storage needs.

The Alec Bussey Centre Maintenance fund was created by Trustees towards the upgrade of the car park and security at the centre.

Restricted funds

	At 1 Apr 2023	Income	Expenditure	Transfers	Gains and losses	At 31 Mar 2024
	£	£	£	£	£	£
Red House Trust	300	–	–	–	–	300
The Scout Association	–	20,983	(6,046)	–	–	14,937
	<u>300</u>	<u>20,983</u>	<u>(6,046)</u>	<u>–</u>	<u>–</u>	<u>15,237</u>

	At 1 Apr 2022	Income	Expenditure	Transfers	Gains and losses	At 31 Mar 2023
	£	£	£	£	£	£
Red House Trust	300	–	–	–	–	300
The Scout Association	–	–	–	–	–	–
	<u>300</u>	<u>–</u>	<u>–</u>	<u>–</u>	<u>–</u>	<u>300</u>

Funding has been received from Red House Youth Trust towards Paddleboard equipment at the Two Mile Bottom campsite.

The Scout Association has provided funding towards the employment of a Local Growth Officer.

The Norfolk County Scout Council

Notes to the financial statements *(continued)*

Year ended 31 March 2024

24. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Intangible assets	1	–	1
Tangible fixed assets	172,388	–	172,388
Investments	261,437	–	261,437
Current assets	543,337	15,237	558,574
Creditors less than 1 year	(345,906)	–	(345,906)
Net assets	<u>631,257</u>	<u>15,237</u>	<u>646,494</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Intangible assets	1	–	1
Tangible fixed assets	173,514	–	173,514
Investments	251,920	–	251,920
Current assets	537,762	300	538,062
Creditors less than 1 year	(351,980)	–	(351,980)
Net assets	<u>611,217</u>	<u>300</u>	<u>611,517</u>

25. Financial instruments

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

	2024 £	2023 £
Financial assets measured at fair value through income and expenditure		
Investments	<u>261,437</u>	<u>250,000</u>

26. Analysis of changes in net debt

	At 1 Apr 2023 £	Cash flows £	At 31 Mar 2024 £
Cash at bank and in hand	<u>258,183</u>	<u>224,167</u>	<u>482,350</u>

27. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2024 £	2023 £
Not later than 1 year	1,278	1,278
Later than 1 year and not later than 5 years	2,556	3,835
	<u>3,834</u>	<u>5,113</u>

28. Related parties

Eaton Vale Scout & Guide Activity Centre Limited is a related party of The Norfolk County Scout Council due to common trustees - David Human, Wendy Human (to 26 March 2024) and Adrian Lupson were trustees of both entities. During the year the Charity paid £408 (2023: £917) for room hire provided by Eaton Vale Scout & Guide Activity Centre Limited.