

**CHARITY REGISTRATION NUMBER: 304155**

**The Norfolk County Scout Council**  
**Unaudited financial statements**  
**31 March 2025**

# The Norfolk County Scout Council

## Financial statements

Year ended 31 March 2025

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# The Norfolk County Scout Council

## Trustees' annual report

### Year ended 31 March 2025

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The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

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

<b>Registered charity name</b>	The Norfolk County Scout Council
<b>Charity registration number</b>	304155
<b>Principal office</b>	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 (resigned 10 September 2024)  
Paul Bean (appointed 3 June 2024, resigned 3 September 2024)  
Glenn Chusonis  
Andrew Cooke (resigned 10 September 2024)  
Marylyn Evans (resigned 10 September 2024)  
Sandra Gostling  
Michael Harrowven  
David Human (resigned 31 January 2025)  
Wendy Human (resigned 1 August 2024)  
Patrick Johns (resigned 10 September 2024)  
Adrian Lupson  
Steve Martin (appointed 10 September 2024)  
Rebecca Millard (resigned 10 September 2024)  
Luke Morgan (resigned 13 March 2025)  
Michele O' Keefe (appointed 10 September 2024)  
Tim Rowe  
Shirley Sinclair (appointed 1 February 2025)  
Lily-Mai Spinks (resigned 10 September 2024, re-appointed 13 March 2025)  
Paul Stewart (appointed 10 September 2024)  
Paul Weeks (deceased 7 January 2025)  
Philip Wright

# The Norfolk County Scout Council

## Trustees' annual report *(continued)*

Year ended 31 March 2025

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<b>County Chair</b>	Tim Rowe
<b>County Secretary</b>	Karen Martin
<b>County Treasurer</b>	Paul Weeks (until 10 September 2024) Steve Martin (from 10 September 2024)
<b>County Lead Volunteer</b>	David Human (to 31 January 2025) Shirley Sinclair (from 1 February 2025)
<b>Independent examiner</b>	M Proctor FCA DChA Lovewell Blake LLP Chartered accountants Bankside 300 Peachman Way Broadland Business Park Norwich NR7 0LB
<b>Bankers</b>	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 2025

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### **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 County Constitution was revised by The Scout Association in the year as part of its transformation programme. Norfolk County Scout Council adopted this revised constitutions at its AGM on 10 September 2024.

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 Lead Volunteer, County Team Leads 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 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 2025

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#### **Achievements and performance**

Norfolk Scouts benefits from the ongoing support of a dedicated Board of Trustees, ensuring that young people across Norfolk have access to safe and effective scouting experiences.

2024/25 was the year where Scouting adopted a revised constitution and operating structure in line with the national transformation project. Norfolk Scouts fully adopted these changes and has developed a strong Board of Trustees and has now filled the majority of Operational roles.

Norfolk Scouts and its members have also adopted and integrated a new national membership system which at the year end was fully operational and complaint.

Late 2024/25 saw a change in the leadership of Norfolk Scouts with the appointment of a new County Lead Volunteer : Shirley Sinclair.

Grant funding was sourced to employ a Local Development manager to support growth in under represented areas. This continues into 2025/26.

Negotiations continue following Breckland District Council decision to sell the Two-Mile Bottom Campsite to a third party. Our lease will transfer to the new landlord and we are actively collaborating with the incoming landlord to secure an uninterrupted period of site access for Norfolk Scouts.

Norfolk Scouts remains committed to providing qualified leaders and adults to support the safe delivery of adventurous activities including water sports, hill walking, first aid, and shooting. These teams make an invaluable contribution to our diverse and secure programme and will remain a priority.

The resilience demonstrated by our leaders in navigating ongoing changes and challenges is greatly appreciated, as their dedication enables over 6,000 young people in Norfolk to benefit from the full range of scouting opportunities.

#### **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 provides a valuable resource for Norfolk Scouts, both as an activity and training centre, a source of additional income, 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 and transfers) of £14,000 (2024: £10,523).

# The Norfolk County Scout Council

## Trustees' annual report *(continued)*

### Year ended 31 March 2025

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#### Financial review *(continued)*

##### **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 £271,000, to enable it to carry out its objectives and to meet periodic capital expenditure and unforeseen contingencies.

At 31 March 2025 the total reserves amounted to £642,842, of which designated funds were £492,329 and restricted funds were £33,183. Free reserves (being net current assets in the unrestricted fund) amounted to £176,018.

##### **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**

As we move forward from a period of transformation and renewal, undergoing significant changes to our operational and governance structure and a new county lead volunteer, we will continue to focus on our values, safety and growing Scouting in Norfolk.

2025/26 will see further growth targeted through the utilisation of an employed development worker. This role is essential in supporting new and existing groups, seeking opportunities for outreach, building partnerships, and ensuring growth initiatives have real impact in all communities across the county.

This year will see the return of Norjam 2025, our international jamboree, after a gap of seven years, offering an international experience for Scouts and Guides with nineteen international groups expected to visit Norfolk.

We will also be starting our journey, to support young people, in attending the next world scout jamboree in Poland in 2027.

Norfolk Scouts will move into a more stable phase, post transformation and the new Lead volunteer, ensuring the new roles and responsibilities are clearer, and communication across the county is more consistent and open. We will ensure these changes mean we become more responsive and effective to our teams across Norfolk.

We will be looking at 2025/26 as the year to build the strong foundations and strong commitment to our Scouting values. (integrity, care, respect, belief in young people, and teamwork), using these to guide decision-making and everyday interactions, ensuring Scouting in Norfolk continues to grow, remains inclusive and inspiring for all.

We strive to make Norfolk Scouts a welcoming and life-changing experience for all.

# The Norfolk County Scout Council

## Trustees' annual report *(continued)*

### Year ended 31 March 2025

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#### 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. Under the Transformation programme, where the Scout Association was more closely aligned to the Charities Commission governing structure, the constitution of the charity was updated and agreed on 10 September 2024 adopting the Scout Associations model Constitution. The Scout 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 and Chair of the Board of Trustees, whom is nominated from within members of the Board of Trustees, were re-elected on the 10th September 2024, in line with the revised constitution, for a period of 3 years. The Trust Board will formally review the number of Trustees each year and any vacancies will be filled by election at the Annual General Meeting of the Norfolk County Scout Council. The County Lead Volunteer is appointed by the Scout Association.

##### ***Induction and training of trustees***

The introduction and training of new Trustees is supported by the Scout Associations 'Growing Roots' learning programme. This training is mandatory and ensures all Trustees fully understand their responsibilities and can effectively govern the Scout Council.

##### ***Risk management***

The Trustees maintain an active risk register identifying the major risks to which the charity is exposed. The Trust Board reviews this at each Trust Board and manages through its Risk sub committee. The Trust Board are satisfied that systems are in place to mitigate any exposure from these risks

##### ***Organisational structure***

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

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

##### ***Related parties***

Eaton Vale Scout & Guide Activity Centre Limited (EVAC Limited) is a connected charity.

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

# The Norfolk County Scout Council

## Trustees' annual report *(continued)*

### Year ended 31 March 2025

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#### Structure, governance and management *(continued)*

##### ***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 trustees' annual report was approved on 9 September 2025 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 2025

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I report to the charity trustees on my examination of the financial statements of the charity for the year ended 31 March 2025 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

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 2025**

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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

4 November 2025

# The Norfolk County Scout Council

## Statement of financial activities

Year ended 31 March 2025

	Note	Unrestricted funds £	2025 Restricted funds £	Total funds £	2024 Total funds £
<b>Income and endowments</b>					
Donations and legacies	4	800	42,993	43,793	24,897
Charitable activities	5	56,845	–	56,845	272,732
Other trading activities	6	212,771	–	212,771	201,583
Investment income	7	7,213	–	7,213	5,833
Other income	8	7,518	–	7,518	5,595
<b>Total income</b>		<u>285,147</u>	<u>42,993</u>	<u>328,140</u>	<u>510,640</u>
<b>Expenditure</b>					
Expenditure on raising funds:					
Costs of other trading activities	9	(102,504)	–	(102,504)	(87,358)
Expenditure on charitable activities	10	(168,643)	(24,747)	(193,390)	(402,060)
<b>Total expenditure</b>		<u>(271,147)</u>	<u>(24,747)</u>	<u>(295,894)</u>	<u>(489,418)</u>
<b>Net income and net movements in funds before gains and losses on investments</b>					
		14,000	18,246	32,246	21,222
Net (losses)/gains on investments	11	(1,929)	–	(1,929)	9,517
<b>Net income before transfer of funds</b>		12,071	18,246	30,317	30,739
Transfers between funds		300	(300)	–	–
<b>Net movement in funds</b>		<u>12,371</u>	<u>17,946</u>	<u>30,317</u>	<u>30,739</u>
<b>Reconciliation of funds</b>					
Total funds brought forward as previously reported		597,288	15,237	612,525	611,517
Prior year adjustment		–	–	–	(29,731)
Total funds brought forward as restated		<u>597,288</u>	<u>15,237</u>	<u>612,525</u>	<u>581,786</u>
<b>Total funds carried forward</b>		<u>609,659</u>	<u>33,183</u>	<u>642,842</u>	<u>612,525</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 25 form part of these financial statements.

# The Norfolk County Scout Council

## Balance sheet

31 March 2025

		2025		2024 (restated)	
	Note	£	£	£	£
<b>Fixed assets</b>					
Intangible assets	16		1		1
Tangible fixed assets	17		171,317		172,388
Investments	18		262,323		261,437
			<u>433,641</u>		<u>433,826</u>
<b>Current assets</b>					
Stock	19	41,141		38,687	
Debtors	20	203,630		37,537	
Cash at bank and in hand		783,076		448,381	
		<u>1,027,847</u>		<u>524,605</u>	
<b>Creditors: Amounts falling due within one year</b>	21	<u>818,646</u>		<u>345,906</u>	
<b>Net current assets</b>			<u>209,201</u>		<u>178,699</u>
<b>Total assets less current liabilities</b>			<u>642,842</u>		<u>612,525</u>
<b>Net assets</b>			<u>642,842</u>		<u>612,525</u>
<b>Funds of the charity</b>					
Restricted funds			33,183		15,237
Unrestricted funds			609,659		597,288
<b>Total charity funds</b>	23		<u>642,842</u>		<u>612,525</u>

These financial statements were approved by the board of trustees and authorised for issue on 9 September 2025, and are signed on behalf of the board by:

Tim Rowe  
County Chair

Steve Martin  
County Treasurer

The notes on pages 12 to 25 form part of these financial statements.

# The Norfolk County Scout Council

## Notes to the financial statements

Year ended 31 March 2025

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### 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 2025

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#### 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 2025

#### 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	<b>Total Funds 2025</b>
	£	£	£
<b>Donations</b>			
Donations, gifts and legacies	<u>800</u>	<u>42,993</u>	<u>43,793</u>
	Unrestricted Funds	Restricted Funds	Total Funds 2024 <i>(restated)</i>
	£	£	£
<b>Donations</b>			
Donations, gifts and legacies	<u>3,914</u>	<u>20,983</u>	<u>24,897</u>

#### 5. Charitable activities

	Unrestricted Funds	<b>Total Funds 2025</b>	Unrestricted Funds	Total Funds 2024 <i>(restated)</i>
	£	£	£	£
Income from events	<u>56,845</u>	<u>56,845</u>	<u>272,732</u>	<u>272,732</u>

#### 6. Other trading activities

	Unrestricted Funds	<b>Total Funds 2025</b>	Unrestricted Funds	Total Funds 2024 <i>(restated)</i>
	£	£	£	£
Other income	1,037	1,037	1,034	1,034
Shop income	103,650	103,650	93,968	93,968
Membership subscriptions	79,711	79,711	75,528	75,528
Campsite fees	18,573	18,573	20,503	20,503
Rental income	<u>9,800</u>	<u>9,800</u>	<u>10,550</u>	<u>10,550</u>
	<u>212,771</u>	<u>212,771</u>	<u>201,583</u>	<u>201,583</u>

# The Norfolk County Scout Council

## Notes to the financial statements *(continued)*

Year ended 31 March 2025

### 7. Investment income

	Unrestricted Funds	<b>Total Funds 2025</b>	Unrestricted Funds	Total Funds 2024 <i>(restated)</i>
	£	£	£	£
Income from listed investments	2,815	2,815	–	–
Bank interest receivable	4,398	4,398	5,833	5,833
	<u>7,213</u>	<u>7,213</u>	<u>5,833</u>	<u>5,833</u>

### 8. Other income

	Unrestricted Funds	<b>Total Funds 2025</b>	Unrestricted Funds	Total Funds 2024 <i>(restated)</i>
	£	£	£	£
Other income	7,518	7,518	5,595	5,595

### 9. Costs of other trading activities

The trading activity is as follows:

	<b>2025</b>	<b>2024</b>
	£	£
Sales	103,650	93,968
Cost of sales	<u>(79,588)</u>	<u>(71,202)</u>
Gross profit	24,062	22,766
Other income	562	927
Overheads	<u>(22,916)</u>	<u>(16,156)</u>
Net surplus	<u>1,708</u>	<u>7,537</u>

# The Norfolk County Scout Council

## Notes to the financial statements *(continued)*

### Year ended 31 March 2025

#### 10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	County events £	Total Funds 2025 £	Total Funds 2024 £
Activities	53,537	–	53,537	289,999
Donations	2,250	–	2,250	550
Salaries and pensions	57,961	–	57,961	34,416
Stationery and postage	6,562	–	6,562	8,159
PR and advertising	1,952	–	1,952	498
Telephone	2,267	–	2,267	1,832
Rent, utilities and cleaning	5,441	–	5,441	5,872
Insurances and licences	6,864	–	6,864	7,849
Travelling and subsistence	11,003	–	11,003	11,321
Repairs and renewals	22,146	–	22,146	24,491
Professional fees	2,251	–	2,251	720
Depreciation	750	–	750	1,126
Training	147	–	147	950
Sundries	11,677	–	11,677	5,973
Loss on disposal of fixed assets	321	–	321	–
Governance costs	8,261	–	8,261	8,304
	<u>193,390</u>	<u>–</u>	<u>193,390</u>	<u>402,060</u>

Expenditure on charitable activities includes restricted expenditure of £24,747 (2024: £6,046).

#### Analysis of governance costs

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Accountancy fees	2,521	2,521	2,180	2,180
Independent examination fee	4,434	4,434	4,265	4,265
Costs of Trustees' meetings	1,306	1,306	1,859	1,859
	<u>8,261</u>	<u>8,261</u>	<u>8,304</u>	<u>8,304</u>

#### 11. Net (losses)/gains on investments

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 (restated) £
Gains/(losses) on listed investments	<u>(1,929)</u>	<u>(1,929)</u>	<u>9,517</u>	<u>9,517</u>

#### 12. Net income

Net income is stated after charging/(crediting):

	2025 £	2024 (restated) £
Depreciation of tangible fixed assets	750	1,126
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 2025

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#### 13. Staff costs

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

	<b>2025</b>	2024 <i>(restated)</i>
	<b>£</b>	£
Wages and salaries	67,876	42,657
Social security costs	601	–
Employer contributions to pension plans	5,084	2,118
	<u>73,561</u>	<u>44,775</u>

The average head count of employees during the year was 3 (2024: 2). The average number of full-time equivalent employees during the year is analysed as follows:

	<b>2025</b>	2024
	<b>No.</b>	No.
Number of employees	<u>3</u>	<u>2</u>

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

#### 14. Trustee remuneration and expenses

The Trustees received no remuneration during the year. Travel and out of pocket expenses amounting to £2,006 (2024 - £2,427) have been reimbursed to three Trustees (2024 - four Trustees).

#### 15. Transfers between funds

The balance of the surplus arising on the county trading shop for 2025, £1,708, was transferred from general funds to the Alec Bussey Centre Fund. In addition, the balance of £4,000 on the Ian Hickson Memorial Fund was considered to be no longer required and was transferred to general funds.

The remaining balance of £300 on the Red House Trust restricted fund was transferred to general funds following confirmation that monies received were fully expended.

#### 16. Intangible assets

	<b>Website</b>
	<b>£</b>
<b>Cost</b>	
<b>At 1 Apr 2024 (as restated) and 31 Mar 2025</b>	<u>4,114</u>
<b>Amortisation</b>	
<b>At 1 Apr 2024 and 31 Mar 2025</b>	<u>4,113</u>
<b>Carrying amount</b>	
<b>At 31 Mar 2025</b>	<u>1</u>
At 31 Mar 2024	<u>1</u>

# The Norfolk County Scout Council

## Notes to the financial statements *(continued)*

### Year ended 31 March 2025

#### 17. Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Total £
<b>Cost</b>			
At 1 Apr 2024 (as restated)	165,817	32,067	197,884
Disposals	–	(24,567)	(24,567)
<b>At 31 Mar 2025</b>	<u>165,817</u>	<u>7,500</u>	<u>173,317</u>
<b>Depreciation</b>			
At 1 Apr 2024	–	25,496	25,496
Charge for the year	–	750	750
Disposals	–	(24,246)	(24,246)
<b>At 31 Mar 2025</b>	<u>–</u>	<u>2,000</u>	<u>2,000</u>
<b>Carrying amount</b>			
<b>At 31 Mar 2025</b>	<u>165,817</u>	<u>5,500</u>	<u>171,317</u>
At 31 Mar 2024	<u>165,817</u>	<u>6,571</u>	<u>172,388</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 £
<b>Cost or valuation</b>			
At 1 Apr 2024	111,437	150,000	261,437
Additions	2,815	–	2,815
Other movements	(1,929)	–	(1,929)
<b>At 31 Mar 2025</b>	<u>112,323</u>	<u>150,000</u>	<u>262,323</u>
<b>Impairment</b>			
<b>At 1 Apr 2024 and 31 Mar 2025</b>		–	–
<b>Carrying amount</b>			
<b>At 31 Mar 2025</b>	<u>112,323</u>	<u>150,000</u>	<u>262,323</u>
At 31 Mar 2024	<u>111,437</u>	<u>150,000</u>	<u>261,437</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 2025

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### 19. Stocks

	<b>2025</b>	2024 <i>(restated)</i>
	£	£
Stock	41,141	38,687

### 20. Debtors

	<b>2025</b>	2024 <i>(restated)</i>
	£	£
Prepayments and accrued income	157,939	19,917
Other debtors	45,691	17,620
	<u>203,630</u>	<u>37,537</u>

### 21. Creditors: Amounts falling due within one year

	<b>2025</b>	2024 <i>(restated)</i>
	£	£
Accruals and deferred income	811,627	339,765
Social security and other taxes	1,888	1,717
Other creditors	5,131	4,424
	<u>818,646</u>	<u>345,906</u>

### 22. Deferred income

	<b>2025</b>	2024 <i>(restated)</i>
	£	£
At 1 April 2024	333,615	340,008
Amount released to income	(333,615)	(340,008)
Amount deferred in year	805,232	333,615
<b>At 31 March 2025</b>	<u>805,232</u>	<u>333,615</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 2025

#### 23. Analysis of charitable funds

##### Unrestricted funds

	At 1 Apr 2024	Income	Expenditure	Transfers	Gains and losses	Prior year adjustments	At 31 Mar 2025
	£	£	£	£	£	£	£
General funds	124,243	251,758	(259,336)	2,592	(1,929)	–	117,328
Future Scout Development Fund	50,354	–	–	–	–	–	50,354
Alec Bussey Centre	327,434	31,197	(11,811)	1,708	–	–	348,528
NORJAM	49,257	2,192	–	–	–	–	51,449
Trading post	12,000	–	–	–	–	–	12,000
Two Mile Bottom	10,000	–	–	–	–	–	10,000
Ian Hickson Memorial	4,000	–	–	(4,000)	–	–	–
Alec Bussey Centre Maintenance	20,000	–	–	–	–	–	20,000
	<u>597,288</u>	<u>285,147</u>	<u>(271,147)</u>	<u>300</u>	<u>(1,929)</u>	<u>–</u>	<u>609,659</u>
	At 1 Apr 2023	Income	Expenditure	Transfers	Gains and losses	Prior year adjustments	At 31 Mar 2024
	£	£	£	£	£	£	£
General funds	136,959	463,985	(467,619)	(22,837)	9,517	–	120,005
Future Scout Development Fund	50,082	272	–	–	–	–	50,354
Alec Bussey Centre	356,535	23,284	(15,753)	(2,663)	–	(29,731)	331,672
NORJAM	47,141	2,116	–	–	–	–	49,257
Trading post	12,000	–	–	–	–	–	12,000
Two Mile Bottom	4,500	–	–	5,500	–	–	10,000
Ian Hickson Memorial	4,000	–	–	–	–	–	4,000
Alec Bussey Centre Maintenance	–	–	–	20,000	–	–	20,000
	<u>611,217</u>	<u>489,657</u>	<u>(483,372)</u>	<u>–</u>	<u>9,517</u>	<u>(29,731)</u>	<u>597,288</u>

# The Norfolk County Scout Council

## Notes to the financial statements *(continued)*

### Year ended 31 March 2025

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#### 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 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. A decision was made in the current year that this particular fund was no longer required, therefore the remaining balance was transferred to the general fund.

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

# The Norfolk County Scout Council

## Notes to the financial statements *(continued)*

### Year ended 31 March 2025

#### 23. Analysis of charitable funds *(continued)*

##### Restricted funds

	At 1 Apr 2024	Income	Expenditure	Transfers	Gains and losses	Prior year adjustments	At 31 Mar 2025
	£	£	£	£	£	£	£
Red House Trust	300	–	–	(300)	–	–	–
The Scout Association	14,937	26,413	(22,747)	–	–	–	18,603
Vehicle Fund	–	14,580	–	–	–	–	14,580
Norfolk 24 Explorer Event	–	2,000	(2,000)	–	–	–	–
	<u>15,237</u>	<u>42,993</u>	<u>(24,747)</u>	<u>(300)</u>	<u>–</u>	<u>–</u>	<u>33,183</u>

  

	At 1 Apr 2023	Income	Expenditure	Transfers	Gains and losses	Prior year adjustments	At 31 Mar 2024
	£	£	£	£	£	£	£
Red House Trust	300	–	–	–	–	–	300
The Scout Association	–	20,983	(6,046)	–	–	–	14,937
Vehicle Fund	–	–	–	–	–	–	–
Norfolk 24 Explorer Event	–	–	–	–	–	–	–
	<u>300</u>	<u>20,983</u>	<u>(6,046)</u>	<u>–</u>	<u>–</u>	<u>–</u>	<u>15,237</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.

Funds have been received in the current year towards the purchase and running costs of a vehicle for use of the ICE Team.

Grant funding has been received in the current year towards a Norfolk 24 Explorer Event, funds have been fully expended in the year.

# The Norfolk County Scout Council

## Notes to the financial statements *(continued)*

Year ended 31 March 2025

### 24. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Intangible assets	1	–	1
Tangible fixed assets	171,317	–	171,317
Investments	262,323	–	262,323
Current assets	994,664	33,183	1,027,847
Creditors less than 1 year	(818,646)	–	(818,646)
<b>Net assets</b>	<u>609,659</u>	<u>33,183</u>	<u>642,842</u>

  

	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)
<b>Net assets</b>	<u>631,257</u>	<u>15,237</u>	<u>646,494</u>

### 25. Financial instruments

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

	2025 £	2024 <i>(restated)</i> £
<b>Financial assets measured at fair value through income and expenditure</b>		
Investments	<u>150,000</u>	<u>150,000</u>

# The Norfolk County Scout Council

## Notes to the financial statements *(continued)*

### Year ended 31 March 2025

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#### 26. Prior year adjustments

During the year it was identified that three bank accounts in relation to the 2nd Norwich had been incorrectly included in the accounts of the Norfolk County Scout Council. A prior period adjustment has been made to reflect this.

The prior year financial statements have been restated to correct the following:

#### ***Statement of financial position***

Total funds brought forward as previously reported - £611,517

Prior year adjustment £29,731

Restated - £581,786

Bank as previously reported - £482,350

Prior year adjustment £33,969

Restated - £448,381

Income as previously reported - £516,760

Prior year adjustment - £6,120

Restated - £510,640

Expenditure as previously reported - £491,300

Prior year adjustment - £1,882

Restated - £489,418

#### 27. Operating lease commitments

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

	<b>2025</b>	2024 <i>(restated)</i>
	£	£
Not later than 1 year	1,278	1,278
Later than 1 year and not later than 5 years	1,278	2,556
	<u>2,556</u>	<u>3,834</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 - Adrian Lupson, Shirley Sinclair and Phil Wright are trustees of both entities. During the year the Charity paid £240 (2024: £408) for room hire provided by Eaton Vale Scout & Guide Activity Centre Limited.