



# **Scouts**

## **Nottinghamshire**

**Nottinghamshire County Scout Council**

**Report and Financial Statements**

**Year ended 31<sup>st</sup> December 2020**

**NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL  
ADMINISTRATION**

<b>REGISTERED CHARITY NUMBER</b>	522441	
<b>GOVERNING DOCUMENT</b>	Policy Organisation and Rules of the Scout Association	
<b>HEADQUARTERS</b>	The Nottinghamshire County Scout Council Unit 1 Trinity House Robey Close Linby Nottinghamshire NG15 8AA	
	Telephone Number:	0115 952 3617
	E-mail:	<a href="mailto:office@notts-scouts.org.uk">office@notts-scouts.org.uk</a>
<b>COUNTY REGISTRATION NUMBER WITH THE SCOUT ASSOCIATION</b>	147	
<b>THE SCOUT ASSOCIATION</b>	Gilwell Park Chingford LONDON E4 7QW	
<b>INDEPENDENT EXAMINER</b>	A.R.R Price FCA of A.R.R Price Limited 17 Newstead Grove NOTTINGHAM NG1 4GZ	
<b>BANKERS</b>	Barclays Bank Plc Long Eaton Branch Nottingham Group PO Box 18 NOTTINGHAM NG1 6FF	Co-operative Bank Business Direct PO Box 250 WN8 6WT
<b>SOLICITORS</b>	Browne Jacobson Solicitors 44 Castlegate NOTTINGHAM NG1 7BJ	
<b>CUSTODIANS</b>	The Scout Association Trust Corporation Limited Gilwell Park Chingford London E4 7QW	

## NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

The Nottinghamshire County Scout Council (the Scout Council) is the electoral body which supports and encourages the development of Scouting in the County. It is the body to which the County Executive Committee is accountable.

### President

Sir Andrew Buchanan Bt, KCVO

### Vice Presidents

John J Asplin Esq; Philip Currier Esq; George Purdy CBE; Stuart Howells Esq;  
Derek R. Ringer Esq; Mrs Kathryn Wills

## COUNTY EXECUTIVE COMMITTEE

The members of the County Executive Committee are the Charity Trustees of the Scout Council. During the year the members were as follows:

### TRUSTEES: *Ex-Officio*

	<b>Name</b>	<b>Sub Committee</b>
County Chair	Moira Cordon	All
County Commissioner	Steven Tupper	All
County Secretary	Jayne Burton-Naylor	Appointments Advisory, Finance, General Purposes.
County Finance Manager	John Asplin	Finance, General Purposes
County Youth Commissioner	Vacant	

### TRUSTEES: *Nominated*

Jack Beresford	Finance, General Purposes
Christopher Clifford	General Purposes
Paul Neal	General Purposes, Appointments Advisory
Jordan Phillips	Finance, General Purposes

### TRUSTEES: *Elected*

Stuart Howells	Finance, Appointments Advisory
Stefan Fox	Appointments Advisory
Lee Redmile	Appointments Advisory
Christine Sheard	Appointments Advisory

# NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

## REPORT OF THE COUNTY EXECUTIVE COMMITTEE FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2020

The County Executive Committee presents its report together with Financial Statements for the year ending 31st December 2020. This document should be read in conjunction with the "Policy, Organisation & Rules" of the Scout Association (PO&R).

### STRUCTURE, GOVERNANCE AND MANAGEMENT

The Scout Association exists by authority of Royal Charters, which 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, as detailed in "Policy, Organisation and Rules". Nottinghamshire County Scout Council is a Trust established within the structure of The Scout Association to provide leadership, advice, and support for Scout Districts and through them, for Scout Groups within Nottinghamshire. Trustees are appointed in accordance with "Policy, Organisation & Rules".

The Nottinghamshire Scout County is led by a County Commissioner and supported by the County Executive Committee. They are accountable to the County Scout Council for the satisfactory running of the County. The County Commissioner is assisted and supported by the County Team comprising of the Deputy County Commissioners, County Youth Commissioner, District Commissioners, County Scout Network Commissioner, County Training Manager, all Assistant County Commissioners, County Administrators and Advisors, the County Scout Council, County Executive Committee and the County Scout Active Support Units.

The County Commissioner is appointed nationally and they nominate the Chair of the County Executive. The County Chair and Treasurer are appointed at the Annual General Meeting. All Trustees are elected/nominated for three-year periods. The County Secretary is employed by the County Scout Council and therefore does not need to be elected. The Executive Committee confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charities aims and objectives.

### OBJECTIVES AND ACTIVITIES

The Scout Council exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.

As Scouts, we are guided by these values:

- **Integrity** - We act with integrity; we are honest, trustworthy, and loyal.
- **Respect** - We have self-respect and respect for others.
- **Care** - We support others and take care of the world in which we live.
- **Belief** - We explore our faiths, beliefs, and attitudes.
- **Co-operation** - We make a positive difference; we co-operate with others and make friends.

Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting and enjoy what they are doing and have fun, take part in activities indoors and outdoors, learn by doing, share in spiritual reflection, take responsibility and make choices, undertake new and challenging activities and make and live by their Promise.

# NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

## REPORT OF THE COUNTY EXECUTIVE COMMITTEE FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2020

### KEY POLICIES

The order of the policies in this section infers no order of importance nor priority; they are all equal.

- **The Religious Policy**

The Scout Movement includes Members of many different faiths and religions as well as those with no formal religion.

- **The Equal Opportunities Policy**

The Scout Association is part of a worldwide educational youth movement. The values, which underpin and inspire its work are embodied in the Scout Promise and Law and in the Purpose of the Association. Within this framework, the Association is committed to equality of opportunity for all young people.

- **The Safety Policy**

The Scouts sets out to deliver everyday adventure and develop skills for life in a growing movement of adult volunteers and young people aged 5-25, in the UK and internationally.

The Scouts recognises that life is not risk-free, and in its turn, Scouting is not risk-free. As Scouts, we believe that our members benefit most from our activities when we manage these risks to wellbeing to be as low as is reasonably practicable. Identifying and proportionately managing risk is a skill for life that we wish to kindle, develop, and enhance in all of our members.

- **The Vetting Policy**

It is the policy of The Scout Association to check all adult volunteers to ensure that: only adults appropriate for a role are permitted to undertake responsibilities in Scouting; and that regular reviews are undertaken of adult volunteers to ensure their continued suitability.

- **The Child Protection Policy**

The Scout Association acknowledges the duty of care to safeguard and promote the welfare of children and young people and is committed to ensuring safeguarding practice reflects statutory responsibilities, government guidance and complies with best practice and The Charity Commission requirements.

- **The Anti Bullying Policy**

"Children have the right to protection from all forms of violence (physical or mental). They must be kept safe from harm and they must be given proper care by those looking after them." [The United Nations Convention on the Rights of the Child, Article 19].

The Scout Association is committed to this ethos and seeks to ensure, as far as is reasonably practicable, the prevention of all forms of bullying among Members. To this end all Scouting activities should have in place rigorous anti-bullying strategies

- **The Development Policy**

Subject to the Rules governing age ranges and mixed membership the Scout Movement is open to all young people of whatever background. The Scout Association recognises, however, that access to Scouting is not equally available to all groups and communities across society as a whole.

- **The Privacy and Data Protection Policy**

The Scout Association takes the protection of privacy and personal data very seriously and all adults operating within Scouting, whether at National UKHQ or within local Scout units (i.e. Scout Groups, Districts, Counties, Areas, Regions (Scotland) or Countries), must comply with data protection law which includes the EU General Data Protection Regulation "GDPR".

# NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

## REPORT OF THE COUNTY EXECUTIVE COMMITTEE FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2020

### ACHIEVEMENTS AND PERFORMANCE

Despite a challenging year due to the coronavirus pandemic Scouting has continued to prosper across Nottinghamshire. In many places the important role Scouting plays both within the community and in helping to connect young people was a shining light for people. Our heartfelt thanks goes out to everyone who contributed to our successes, no matter how small the input. Highlights include:

- In this difficult year, the number of young people (aged 6-25 years) in Scouting in Nottinghamshire decreased to 5,557 – this was still a significant success as a majority of Groups met remotely
- 14 Gold Duke of Edinburgh Awards were achieved
- 2 Queen's Scout Awards were achieved
- 51 adults were recognised for their service to Scouting and 2 members received Gallantry/Meritorious Conduct Awards
- Just under £15,000 was spent providing all Scout Groups and Explorer Units with personal protective equipment, to ensure they could open safely
- Over 150 Explorer Scouts took part in virtual Young Leader training that is helping to develop our leaders of the future
- Significant progress was made in ensuring adults across the County had completed their mandatory safety and safeguarding training
- 69 Woodbadges have been achieved
- The Nottinghamshire initiative of having “restart champions” in every District supported sections to be as active as possible during the pandemic and significantly improved the number of approved risk assessments for restart
- The roll out of a much improved Nottinghamshire Scouts website
- The Oak Awards were held virtually and 8 groups and 13 individuals from around Nottinghamshire came together to celebrate their special achievements
- There are 4 Scout Active Support Units who support the work undertaken. These being the Nottinghamshire Emergency Scout Support Team (NESST), the Gang Show Support Team, the Activities Team and the Bog Squad.
- The Charity Shop in Sherwood provides valuable income, which supports our leaders by enabling the County to provide free adult Leader training. Unfortunately, the Trustees had to make the hard decision to close the shop in Beeston.
- The role played by the volunteers of Nottinghamshire cannot be overstated. The hours given during the year amount to approximately 400,000. The nature of that volunteering is either working with young people on a week by week basis, being a Trustee of a Group, District or County or providing activities, whether face to face or online.
- Many young people took part in Scouting at Home and achieved the new Badge. This badge was designed by Charlotte Boaler of the 1<sup>st</sup> Kirkby in Ashfield Scout Group.

## NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

### REPORT OF THE COUNTY EXECUTIVE COMMITTEE FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2020

Our ambitions and areas of focus are:

- Support and work with all the Leaders in the County to restart Scouting following a year of national lockdowns. This includes specific Beaver and adult recruitment campaign materials, pre-planned programmes, social media content and welcome pack materials.
- Continue to embed the National Strategy and ensure it is delivered locally
- Continue to increase the number of adults being trained both section Leaders, Supporters and Managers
- Improve retention of adults and young people by improving programme support, recognition and induction
- Start the preparations for the Gang Show 2023, World Scout Jamboree in South Korea in 2023 and a large County Camp in 2024
- Ensure the Oak Awards are as strong as ever, recognising the amazing achievements our adults make.
- Run reunion events across the County to bring our adults back together and thank them for all of their efforts
- Improve the perception of Nottinghamshire Scouts through social media, media and our valued stakeholders
- Continue to progress and improve on our adult training compliance
- Raise awareness of Top Awards and encourage more young people to work towards and achieve them
- Adapt our adventurous activity provision at Hoveringham to offer adventure to as many young people in Nottinghamshire as possible
- Pilot the new Squirrel section for 4-5 year olds in small areas of the County

**NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL**  
**REPORT OF THE COUNTY EXECUTIVE COMMITTEE**  
**FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2020**  
**(CONTINUED)**

**TRUSTEESHIP AND TRAINING**

The Trustees of the Nottinghamshire County Scout Council are appointed by members of the Council and to stand for periods of three years.

Following the AGM, new Trustees are inducted. The induction covers the role of a Trustee, their responsibilities, an overview of the County and what is expected of them over the coming year.

**FINANCIAL REVIEW**

There was a surplus for the year amounting to £20,595 (2019 surplus £19,465) to give an increase in funds to £752,887 (2019 £732,292)

The attached accounts give details of the financial transactions and business transacted in the year and the financial position of the Nottinghamshire County Scout Council at the end of the year. Acknowledgement is given with grateful thanks to Nottinghamshire County Council for their continued Grant Aid support.

**RESERVES POLICY**

The Scout Councils reserves comprise of funds designated for specific purposes of £475,000, Restricted Funds of £13,833 and general reserves of £264,054 to meet operational costs for the next 6 months and provide working capital and to secure the continuity to the Scout Councils activities for the future. The general reserves represent a contingency against a range of financial risks identified by the Finance Sub-Committee. These are reviewed regularly by the Finance Sub-Committee and adjustments to reserves are recommended to the County Executive.

Other short-term deposits provide additional income for the Scout Council's activities.

As at 31<sup>st</sup> December 2020, the reserves amounted to £752,887 (2019 £732,292). These are detailed in note 21 to the Financial Statements.

**FUNDING**

The County Executive is satisfied that the County's assets are sufficient and available to fulfil its current obligations.

**NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL**  
**REPORT OF THE COUNTY EXECUTIVE COMMITTEE**  
**FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2020**  
**(CONTINUED)**

**RISK ASSESSMENT**

The Trustees through the various sub-committees routinely monitor all significant risks both financial and non-financial to which the Charity may be exposed and the County Executive Committee is aware of these risks and their obligations to minimise and reduce them. They are satisfied that appropriate systems and insurances are in place to mitigate those risks. When additional risks are identified systems are put in place to mitigate such risks.

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The Trustees are responsible for preparing the Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Account Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to Charities in England and Wales requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the affairs of the Charity and of the incoming resources and application of resources of the Charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP 2015
- make judgements and estimates that are reasonable and prudent;
- state whether FRS 102 "the reporting standard applicable in the UK and Republic of Ireland" has been followed.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business

The Trustees are responsible for keeping accounting records that disclose, with reasonable accuracy, the financial position of the Charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, The Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities



**MOIRA CORDON**  
**COUNTY CHAIR**

**INDEPENDENT EXAMINER'S REPORT TO THE COUNTY EXECUTIVE COMMITTEE OF  
NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31<sup>st</sup> December 2020 which are set out on pages 9 to 24

**Responsibilities and basis of report**

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records ; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Name A R R Price FCA

For and on behalf of A R R Price Limited

Relevant professional qualification or body: Institute of Chartered Accountants in England & Wales

Address 17 Newstead Grove , Nottingham NG1 4GZ

Date

**NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST DECEMBER 2020**

	<b>Notes</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>2020 Total Funds</b>	<b>2019 Total Funds</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>INCOMING RESOURCES</b>					
Donations and Legacies	4	56,366	3,100	<b>59,466</b>	12,172
Charitable Activities	5	118,837	27,616	<b>146,453</b>	384,395
Other Trading Activities	6	26,017	-	<b>26,017</b>	176,826
Investment Income	7	2,819	-	<b>2,819</b>	3,024
Other	8	251	-	<b>251</b>	934
<b>TOTAL</b>		<b>204,290</b>	<b>30,716</b>	<b>235,006</b>	<b>577,351</b>
<b>RESOURCES EXPENDED</b>					
Raising Funds	9	43,781	-	<b>43,781</b>	134,716
Charitable Activities	10	142,040	28,590	<b>170,630</b>	423,170
<b>TOTAL</b>		<b>185,821</b>	<b>28,590</b>	<b>214,411</b>	<b>557,886</b>
<b>NET INCOME/( DEFICIT)</b>		<b>18,469</b>	<b>2,126</b>	<b>20,595</b>	<b>19,465</b>
<b>TRANSFER BETWEEN FUNDS</b>	25	-	-	-	-
<b>NET MOVEMENT IN FUNDS</b>		<b>18,469</b>	<b>2,126</b>	<b>20,595</b>	<b>19,465</b>
<b>RECONCILIATION OF FUNDS</b>					
Fund balances brought forward	25	720,585	11,707	<b>732,292</b>	712,827
<b>Fund balances carried forward</b>	25	<b>739,054</b>	<b>13,833</b>	<b>752,887</b>	<b>732,292</b>

All activities relate to continuing operations

The notes on pages 12 to 24 form part of these Financial Statements

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

BALANCE SHEET AS AT 31ST DECEMBER 2020

	Note	2020	2019
		£	£
<b>FIXED ASSETS</b>			
Tangible Assets	19	237,784	252,980
<b>CURRENT ASSETS</b>			
Stocks		3,607	3,212
Debtors	20	12,803	10,831
Short Term Deposits		-	76,425
Cash at Bank and in Hand		<u>543,346</u>	<u>440,875</u>
		559,756	531,343
<b>CREDITORS: amounts falling due within one year</b>	21	<u>44,653</u>	<u>52,031</u>
<b>NET CURRENT ASSETS</b>		<u>515,103</u>	<u>479,312</u>
<b>NET ASSETS</b>		<u>752,887</u>	<u>732,292</u>
<b>Represented by:</b>			
<b>RESTRICTED FUNDS</b>	25	13,833	11,707
<b>UNRESTRICTED FUNDS</b>			
Designated funds	25	475,000	474,122
Unrestricted funds	25	<u>264,054</u>	<u>246,463</u>
		739,054	720,585
<b>THE COUNCIL'S FUNDS</b>		<u>752,887</u>	<u>732,292</u>

THE FINANCIAL STATEMENTS WERE APPROVED BY THE TRUSTEES OF THE COUNCIL ON 20/5/2021

J ASPLIN  
COUNTY FINANCE MANAGER

M CORDON  
COUNTY CHAIR

THE NOTES ON PAGES 12 TO 24 FORM PART OF THESE FINANCIAL STATEMENTS

**NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL**

**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31ST DECEMBER 2020**

	2020 £	2019 £
<b>Cash flows from operating activities :</b>		
Net cash provided by (used in )operating activities	<u>31,524</u>	<u>55,323</u>
<b>Cash flows from investing activities</b>		
Interest on bank deposits	2,819	3,024
Purchase of fixed assets	(8,297)	(28,007)
Net cash used in investing activities	<u>(5,478)</u>	<u>(24,983)</u>
Change in cash and cash equivalents during the year	26,046	30,340
Cash and cash equivalents at the beginning of the year	<u>517,300</u>	<u>486,960</u>
<b>Cash and cash equivalents at the end of the year</b>	<u><b>543,346</b></u>	<u><b>517,300</b></u>
	<hr/> <hr/>	<hr/> <hr/>
<b>Reconciliation of net income/(expenditure) to net cash flow from operating activities</b>		
Net income/(expenditure) for the year	20,595	19,465
Adjustments for :		
Depreciation	23,493	22,819
Loss on disposal of assets	-	-
Interest	(2,819)	(3,024)
(Increase)/decrease in stocks	(395)	(1,184)
(Increase)/decrease in debtors	(1,972)	23,915
(Decrease)/increase in creditors	(7,378)	(6,668)
	<u>31,524</u>	<u>55,323</u>
	<hr/> <hr/>	<hr/> <hr/>
Short term deposits	-	76,425
Cash at bank and in hand	<u>543,346</u>	<u>440,875</u>
	<u>543,346</u>	<u>517,300</u>
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**NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2020**

**1 CONSTITUTION**

The charity is a public benefit entity and a registered charity in England and Wales Charity number 522441 and is unincorporated, whose purpose is to promote the development of young people in achieving their full physical, social and spiritual potentials as individuals as responsible citizens and as members of their local National and International Communities. The address of the principal office is Unit 1 trinity House, Robey Close, Linby, Nottinghamshire, NG15 8AA.

**2 STATEMENT OF COMPLIANCE**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

**3 ACCOUNTING POLICIES**

**a The Basis of Preparation**

The Financial Statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these Financial statements. The Financial Statements are presented in sterling.

**b Scope of the Financial Statements**

The Financial Statements cover the activities controlled by Nottinghamshire County Scout Council. The activities of the Scout Districts and Scout Groups are not reflected in these financial statements as they are separate autonomous charities which are affiliated to the Scout Association.

**c Preparation of Accounts on a going concern basis**

After reviewing the forecasts and budgets the Trustees have a reasonable expectation that the Charity has adequate resources to continue operational existence for the foreseeable future. The Charity therefore continues to adopt the going concern basis in preparing its Financial Statements.

**d Recognition of income**

**Membership Subscriptions**

Membership subscriptions are paid in advance for the year ending on 31st March. The amount receivable for the year ended 31st December 2020 is shown in the Statement of Financial Activities.

**Grants Receivable**

Grants are recognised when the Charity becomes unconditionally entitled to income. Grants received for a specific purpose are treated as restricted funds.

Grants restricted to future accounting periods are deferred and recognised in those periods.

**Legacies**

Legacies are accounted for when it is probable that they will be received and the amount can be reliably ascertained

## NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st DECEMBER 2020 (CONTINUED)

#### 3 ACCOUNTING POLICIES (CONTINUED)

##### **Income from Charitable Activities**

This comprises income from the provision of services supporting the objects of the Charity. The Charity recognises its own share of joint venture income, expenditure, assets and liabilities.

##### **Income from Trading Activities**

Income from Trading Activities includes income earned from trading activities to raise funds for the Charity and income from fund raising events.

Income received in advance of a theatrical performance or provision of other Scouting events is deferred until the criteria for income recognition is met.

In respect of donated goods for sale in the Charity Shops values are not recognised on receipt but instead the value of donated goods sold is recognised as income when sold.

##### **Investment Income**

Interest is accounted for on an accruals basis

##### **Donated Services**

The Charity benefits greatly from the involvement and enthusiastic support of its Volunteers. In accordance with the Charity SORP (FRS 102) the time of general Volunteers is not recognised in the Accounts.

#### **e Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings

##### **Raising Funds**

This covers all expenditure incurred by the Charity to raise funds for its charitable purposes including the costs of all fund raising activities and events plus associated support costs.

##### **Charitable Activities**

Comprises grants to individuals, Districts and Groups, activities and events in the course of carrying out its charitable activities. It also includes governance costs, comprising costs associated with the constitutional and statutory requirements.

# NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2020 (CONTINUED)

### 3 ACCOUNTING POLICIES (CONTINUED)

#### Support Costs

Support costs comprises of common office costs which are apportioned between fund raising activities and charitable activities and allocated on a basis consistent with the use of resources.

#### VAT

The County Scout Council is a partially exempt organisation and is, therefore, unable to reclaim all the VAT it pays. Where it is not possible to reallocate irrecoverable VAT to the expenses and minor assets concerned all irrecoverable VAT is written off in the Statement of Financial Activities.

#### Operating Leases

Rentals payable and operating leases are charged to expenses on a straight line basis of the term of the lease.

#### f Tangible Fixed Assets

Fixed assets are stated at cost. The costs of minor additions or those costing below £500 are not capitalised, but written off through the statement of financial activities.

Depreciation is calculated to write off the cost less estimated residual value of fixed assets over their useful lives by equal instalments as follows:-

Freehold Land	Not depreciated
Freehold Property	Over 50 years
Leasehold Property Improvements	Over 23 years
Fixtures and Fittings	Over 15 years
Equipment	Between 3 and 5 years
Motor Vehicles	Over 5 years

Depreciation is not provided on assets in the course of construction

#### g Stocks

Stocks are valued at the lower of cost and net realisable value, on a first in first out basis

#### h Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discounts offered. Prepayments are valued at the amount prepaid net of any trade discounts.

#### i Short Terms Deposits

These are cash deposits and cash equivalents with a maturity of more than 3 months.

## NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2020 (CONTINUED)

#### 3 ACCOUNTING POLICIES (CONTINUED)

##### i **Cash at Bank and in hand**

Cash at Bank and Cash in hand includes cash and short term highly liquid investments with a short maturity of 3 months or less from the date of acquisition or opening of the deposit or similar kind.

##### k **Creditors and Provisions**

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised on their settlement amount after allowing for any trade discounts due.

##### l **Financial Instruments**

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently at their settlement value.

##### m **Pensions**

A single employee is a member of the Nottinghamshire Local Government Pension Scheme, which is funded by contributions from the employee and employer. The scheme is a multi employer defined benefit scheme administered for the benefit of Local Authorities and other bodies and managed in accordance with the local pension scheme regulations. The Trustees are unable to confirm the Nottinghamshire County Scout Council share of the underlying assets and liabilities of the scheme and therefore the scheme is accounted for as a defined contribution scheme. The employer also has in place a Work Place Pension which is a defined contribution scheme.

##### n **Fund Accounting**

All funds have been identified as required by the Statement of Recommended Practice and fall within the following categories:-

###### **Unrestricted Funds**

These funds are those received which are not subject to any special restrictions, they are divided between general funds and designated funds. The designated funds comprise amounts set aside by the Trustees of the Council to be used for particular purposes.

###### **Restricted Funds**

Restricted funds are those earmarked for a special purpose by donors or terms of an appeal.

**NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST DECEMBER 2020 (CONTINUED)**

	Unrestricted	Restricted	Total
	£	£	Funds 2020
	£	£	£
<b>4 DONATIONS AND LEGACIES</b>			
Donations	2,798	3,100	5,898
Legacies	500	-	500
General grants provided by Notts County Council	5,000	-	5,000
Local restrictions grants	48,068	-	48,068
	<u>56,366</u>	<u>3,100</u>	<u>59,466</u>

	Unrestricted	Restricted	Total Funds
	£	£	2019
	£	£	£
Donations	675	6,497	7,172
General grants provided by Notts County Council	5,000	-	5,000
	<u>5,675</u>	<u>6,497</u>	<u>12,172</u>

**5 CHARITABLE ACTIVITIES**

	Unrestricted	Restricted	Total
	£	£	Funds 2020
	£	£	£
Membership Subscriptions (note 14)	101,927	-	101,927
Activities and Sports			
International Jamboree	943	-	943
Notts Scout Adventure Centre	5,569	-	5,569
Eurojam	-	27,616	27,616
Other Activities	-	-	-
Nottingham Emergency Scout Support Team	8,745	-	8,745
Training Courses	314	-	314
Books and Badges	1,339	-	1,339
	<u>118,837</u>	<u>27,616</u>	<u>146,453</u>

	Unrestricted	Restricted	Total Funds
	£	£	2019
	£	£	£
Membership Subscriptions (note 14)	91,964	-	91,964
Activities and Sports			
International Jamboree	-	211,085	211,085
Notts Scout Adventure Centre	31,432	-	31,432
Eurojam	-	23,863	23,863
Other Activities	7,878	-	7,878
Nottingham Emergency Scout Support Team	13,033	-	13,033
Training Courses	932	-	932
Books and Badges	4,208	-	4,208
	<u>149,447</u>	<u>234,948</u>	<u>384,395</u>

**NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST DECEMBER 2020 (CONTINUED)**

**6 OTHER TRADING ACTIVITIES**

	<b>Unrestricted</b>	<b>Total Funds 2020</b>	<b>Unrestricted</b>	<b>Total Funds 2019</b>
	£	£	£	£
Room Hire	1,323	<b>1,323</b>	7,765	7,765
Gang Show	92	<b>92</b>	96,730	96,730
Charity Shops	24,602	<b>24,602</b>	72,331	72,331
	<u>26,017</u>	<u><b>26,017</b></u>	<u>176,826</u>	<u>176,826</u>

**7 INVESTMENT INCOME**

	<b>Unrestricted</b>	<b>Total Funds 2020</b>	<b>Unrestricted</b>	<b>Total Funds 2019</b>
	£	£	£	£
Bank interest receivable	2,819	<b>2,819</b>	3,024	3,024

**8 OTHER INCOME**

	<b>Unrestricted</b>	<b>Total Funds 2020</b>	<b>Unrestricted</b>	<b>Total Funds 2019</b>
	£	£	£	£
Office Services	251	<b>251</b>	934	934

**9 COSTS OF OTHER TRADING ACTIVITIES**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total Funds 2020</b>
	£	£	£
Room Hire:			
Salaries and NIC	712	-	<b>712</b>
Other Costs	771	-	<b>771</b>
Gang Shows	2,185	-	<b>2,185</b>
Charity Shops	25,113	-	<b>25,113</b>
Support Costs	15,000	-	<b>15,000</b>
	<u>43,781</u>	<u>-</u>	<u><b>43,781</b></u>

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total Funds 2019</b>
	£	£	£
Room Hire:			
Salaries and NIC	4,269	-	4,269
Other Costs	3,031	-	3,031
Gang Shows	77,343	2,407	79,750
Charity Shops	32,666	-	32,666
Support Costs	15,000	-	15,000
	<u>132,309</u>	<u>2,407</u>	<u>134,716</u>

**NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST DECEMBER 2020 (CONTINUED)**

**10 EXPENDITURE ON CHARITABLE ACTIVITIES**

	Unrestricted £	Restricted £	Total Funds 2020 £
Activities and Sports			
International Jamboree	19	-	19
Notts Scout Adventure Centre	10,100	3,100	13,200
Eurojam	-	25,490	25,490
Other Activities	2,972	-	2,972
Training	5,871	-	5,871
Nottingham Emergency Scout Support Team	7,551	-	7,551
Regional Fund	1,500	-	1,500
Development	1,380	-	1,380
Grants Payable (Note 18)	-	-	-
Personal protective equipment for groups	11,997	-	11,997
Volunteers Expenses	2,102	-	2,102
Depreciation	16,469	-	16,469
Books and Badges	2,074	-	2,074
Support Costs (Note 11)	80,005	-	80,005
	<u>142,040</u>	<u>28,590</u>	<u>170,630</u>

	Unrestricted £	Restricted £	Total Funds 2019 £
Activities and Sports			
International Jamboree	-	223,371	223,371
Notts Scout Adventure Centre	22,681	-	22,681
Eurojam	-	13,746	13,746
Other Activities	11,267	-	11,267
Training	10,337	-	10,337
NESST	9,415	-	9,415
Regional Fund	2,000	-	2,000
Development	2,466	-	2,466
Grants Payable (Note 18)	10,268	-	10,268
Volunteers Expenses	3,161	-	3,161
Depreciation	17,278	-	17,278
Donations	1,300	-	1,300
Books and Badges	3,454	-	3,454
Support Costs (Note 11)	92,426	-	92,426
	<u>186,053</u>	<u>237,117</u>	<u>423,170</u>

**NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST DECEMBER 2020 (CONTINUED)**

**11 SUPPORT COSTS**

	<b>Unrestricted</b>	<b>Total Funds 2020</b>	<b>Unrestricted</b>	<b>Total Funds 2019</b>
	£	£	£	£
Administration Salaries and NIC	50,038	<b>50,038</b>	49,509	49,509
Pension Contributions	7,309	<b>7,309</b>	7,164	7,164
Photocopier Charges	621	<b>621</b>	873	873
Repairs and Renewals	3,777	<b>3,777</b>	11,332	11,332
Printing and Stationery	949	<b>949</b>	1,955	1,955
Postage and Telephone	3,416	<b>3,416</b>	3,092	3,092
Insurance	3,516	<b>3,516</b>	2,993	2,993
Heat, Light and Water	3,308	<b>3,308</b>	3,837	3,837
Bank Charges	1,106	<b>1,106</b>	1,338	1,338
Other Expenses	1,004	<b>1,004</b>	1,099	1,099
Depreciation	7,024	<b>7,024</b>	5,540	5,540
Irrecoverable VAT	4,072	<b>4,072</b>	7,473	7,473
Bad Debts	-	-	317	317
Governance Costs (note 12)	8,865	<b>8,865</b>	10,904	10,904
	<b>95,005</b>	<b>95,005</b>	107,426	107,426
Charitable Activities	80,005	<b>80,005</b>	92,426	92,426
Raising funds	15,000	15,000	15,000	15,000
	<b>95,005</b>	<b>95,005</b>	107,426	107,426

The above support costs are those that cannot be directly allocated to specific activities. The total has been allocated on a basis consistent with the use of resources

**12 GOVERNANCE COSTS**

	<b>Unrestricted</b>	<b>Total Funds 2020</b>	<b>Unrestricted</b>	<b>Total Funds 2019</b>
	£	£	£	£
Examiners Fee	2,600	<b>2,600</b>	2,600	2,600
HR Consultancy	1,560	<b>1,560</b>	1,743	1,743
Accountancy	3,550	<b>3,550</b>	4,490	4,490
AGM Expenses	-	-	99	99
County Trustees' Expenses	1,155	<b>1,155</b>	1,972	1,972
	<b>8,865</b>	<b>8,865</b>	10,904	10,904

**NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2020 (CONTINUED)**

	2020	2019
	£	£
<b>13 NET INCOME</b>		
Net income is stated after charging /(crediting)		
Depreciation of tangible fixed assets	<u>23,493</u>	<u>22,819</u>
<b>14 MEMBERSHIP SUBSCRIPTIONS</b>		
Amount received in advance brought forward	22,998	22,970
Membership Subscriptions	319,473	302,807
Less: Paid to Scout Association	<u>(214,235)</u>	<u>(210,815)</u>
	128,236	114,962
Less amount received in advance carried forward	<u>(26,309)</u>	<u>(22,998)</u>
County Levy	<u>101,927</u>	<u>91,964</u>
<b>15 EXAMINERS FEES</b>		
	2020	2019
	£	£
Fees payable to the independent examiner for:-		
Independent examination of the financial statements	2,600	2,600
Other assurance services	<u>3,550</u>	<u>4,490</u>
	<u>6,150</u>	<u>7,090</u>
<b>16 STAFF COSTS</b>		
Wages and Salaries	49,657	52,490
National Insurance	1,093	1,288
Pensions Costs - Defined Benefits Scheme	<u>7,309</u>	<u>7,164</u>
	<u>58,059</u>	<u>60,942</u>

The number of staff to whom Retirement Benefits accruing:

Defined Benefit Scheme	1	1
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The average number of persons employed was 2 (2019: 3) No employee received employee benefits of more than earned £60,000 during the year (2019: Nil).

**NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST DECEMBER 2020 (CONTINUED)**

**17 TRUSTEE REMUNERATION AND EXPENSES**

The aggregate amount reimbursed to 5 (2019:7) County Executive Committee Members during the year in respect of travel and other expenses was £1,192(2019: £1,972).

Trustees do not receive any remuneration, other than the County Secretary, who received remuneration in her capacity as County Secretary of £29,839 (2019:£29,398).Pension contributions amounted to £7,309 (2019:£7,164)

**18 GRANTS PAYABLE**

		2020	2019
		£	£
Scout Districts -	to fund attendance at activities	-	-
Scout Groups -	to fund attendance at activities	-	-
Scout Groups -	to fund additional scouting facilities	-	7,624
Individuals -	to fund attendance at activities	-	2,644
		<hr/>	<hr/>
		-	10,268
		<hr/> <hr/>	<hr/> <hr/>

**19 TANGIBLE FIXED ASSETS**

	Freehold Property	Leasehold property	Motor Equipment Vehicles	Fixtures and Fittings	Total	
	£	£	£	£	£	
<b>COST</b>						
At 1st January 2020	234,979	58,979	109,732	17,575	25,231	446,496
Additions	-	-	8,297	-	-	8,297
Disposals	-	-	-	-	-	-
<b>AT 31ST DECEMBER 2020</b>	<b>234,979</b>	<b>58,979</b>	<b>118,029</b>	<b>17,575</b>	<b>25,231</b>	<b>454,793</b>
<b>DEPRECIATION</b>						
At 1st January 2020	79,622	7,270	79,121	3,515	23,988	193,516
Charge	4,700	2,564	12,267	3,515	447	23,493
Disposals	-	-	-	-	-	-
<b>AT 31ST DECEMBER 2020</b>	<b>84,322</b>	<b>9,834</b>	<b>91,388</b>	<b>7,030</b>	<b>24,435</b>	<b>217,009</b>
<b>NET BOOK VALUES</b>						
<b>AT 31ST DECEMBER 2020</b>	<b>150,657</b>	<b>49,145</b>	<b>26,641</b>	<b>10,545</b>	<b>796</b>	<b>237,784</b>
<b>AT 31ST DECEMBER 2019</b>	<b>155,357</b>	<b>51,709</b>	<b>30,611</b>	<b>14,060</b>	<b>1,243</b>	<b>252,980</b>

The net book value of tangible assets are used for charitable purposes.

The title to the freehold property is held on behalf of the County Scout Council in the name of the custodian trustee, The Scout Association Trust Corporation Limited

**NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST DECEMBER 2020 (CONTINUED)**

	2020	2019
	£	£
<b>20 DEBTORS</b>		
Trade Debtors	583	1,449
Other Debtors	4,273	-
Prepayments and Accrued Interest	<u>7,947</u>	<u>9,382</u>
	<u><u>12,803</u></u>	<u><u>10,831</u></u>

**21 CREDITORS: Amounts falling due within one year**

	£	£
Accruals and deferred income	31,743	30,235
Social security and other taxes	668	-
Other Creditors	<u>12,242</u>	<u>21,796</u>
	<u><u>44,653</u></u>	<u><u>52,031</u></u>

**22 PENSIONS AND OTHER POST RETIREMENT BENEFITS**

The amount recognised in in the statement of financial activities as an expense in relation to defined benefit contributions was £7,309 (2019:£7,164).

The multi employer pension scheme administered by Nottinghamshire Local Government Pension Scheme produced a triannual actuarial valuation report as at 31st March 2019. The outcome of the report is that employer contributions have increased from 16.5% to 20.2% with employee contributions remaining at 6.5%, plus the charity pays a secondary rate in respect of its share of the scheme deficit relating to past service.

**23 OTHER FINANCIAL COMMITMENTS**

At 31st December 2020 the County Scout Council was committed to making payments under non-cancellable operating leases is £3,425 (2019 £7,716)

**24 CONTINGENCIES**

Eurojam event to take place during the year in Poland was cancelled, due to the pandemic. Travel insurance was taken out by the Charity. A claim has not yet been submitted to the insurers amounting to approximately £15,000 covering air fares, camp fees and other related costs. The trustees are confident most of the costs will be accepted.

**NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST DECEMBER 2020 (CONTINUED)**

**25 STATEMENT OF FUNDS**

	<b>Balance 01.01.20</b>	<b>Incoming Resources</b>	<b>Outgoing Resources</b>	<b>Transfers</b>	<b>Balances 31.12.20</b>
	£	£	£	£	£
<b>RESTRICTED FUNDS</b>					
Eurojam	11,707	27,616	(25,490)	(500)	<b>13,333</b>
World Scout Jamboree				500	<b>500</b>
Notts Scout Adventure Centre	-	3,100	(3,100)	-	-
	<b>11,707</b>	<b>30,716</b>	<b>(28,590)</b>	<b>-</b>	<b>13,833</b>
<b>UNRESTRICTED</b>					
<b>Designated Funds</b>					
Activity Bursary Scheme	5,000	-	-	-	<b>5,000</b>
Building Maintenance Fund	20,000	-	-	-	<b>20,000</b>
Development Fund	49,122	-	-	878	<b>50,000</b>
District Support Fund	50,000	-	-	-	<b>50,000</b>
Gang Shows	80,000	-	-	-	<b>80,000</b>
Headquarters Building	250,000	-	-	-	<b>250,000</b>
International Fund	10,000	-	-	-	<b>10,000</b>
Major Incident Response Fund	10,000	-	-	-	<b>10,000</b>
	<b>474,122</b>	<b>-</b>	<b>-</b>	<b>878</b>	<b>475,000</b>
General Funds	246,463	204,290	(185,821)	(878)	<b>264,054</b>
<b>Total Unrestricted Funds</b>	<b>720,585</b>	<b>204,290</b>	<b>(185,821)</b>	<b>-</b>	<b>739,054</b>
<b>Total Funds</b>	<b>732,292</b>	<b>235,006</b>	<b>(214,411)</b>	<b>-</b>	<b>752,887</b>

**Restricted Funds**

**Eurojam**

These funds relate to monies received from attendees and fundraising together with costs of preparation and attendance at the event. The event was cancelled due to the pandemic

**World Scout Jamboree**

The £500 transfer represents a specific donation raised for Eurojam which the donor has agreed can be used for the next Scout World Jamboree

**Notts Scout Adventure Centre**

Funds raised specifically for the Notts Scout Adventure Centre

**Designated Funds**

**The funds have been set up for the following purposes:-**

Activity Bursary Fund	to support adult training for adventurous activities
Building Maintenance Fund	to provide for any exceptional maintenance of the Headquarters building
Development Fund	to set aside funds for the future development of Scouting for young people in Nottinghamshire
District Support fund	To establish a specific fund for the financial support that individual Districts may require to assist them with their development plans.
Gang Shows	to specifically earmark sufficient funds for the settlement of any liabilities that may have been incurred in the unlikely event that a Gang Show has to be cancelled

**NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST DECEMBER 2020 (CONTINUED)**

**25 STATEMENT OF FUNDS continued**

**Designated Funds continued**

Headquarters building	to set up a fund for the estimated cost of eventual replacement of the Headquarters building
International Fund	to provide support to individuals and Groups attending a Scout activity or event abroad
Major Incident Response Fund	The County has a procedure to be implemented if a major incident occurs in or involving County Members. This fund is maintained to ensure adequate funding is available to support the response required

**26 ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted	Restricted	Total Funds 2020
	£	£	£
Tangible Fixed Assets	237,784	-	<b>237,784</b>
Current Assets	545,923	13,833	<b>559,756</b>
Creditors less than one year	(44,653)	-	<b>(44,653)</b>
	<hr/>	<hr/>	<hr/>
	739,054	13,833	<b>752,887</b>

	Unrestricted	Restricted	Total Funds 2019
	£	£	£
Tangible Fixed Assets	252,980	-	252,980
Current Assets	519,636	11,707	531,343
Creditors less than one year	(52,031)	-	(52,031)
	<hr/>	<hr/>	<hr/>
	720,585	11,707	<b>732,292</b>

**27 FUNDS HELD AS AGENT**

The County Scout Council administers funds on behalf of the East Midlands Regional Fund, whose members include Nottinghamshire, Derbyshire, Leicestershire, Lincolnshire and Northamptonshire County Scout Councils

	2020	2019
	£	£
Funds Received: Members contributions	7,500	10,700
Funds paid out: Conference Expenses	(6,463)	(11,799)
	<hr/>	<hr/>
	1,037	(1,099)
Balance of Funds held at 31st December 2019	9,401	10,500
<b>Balance of Funds held at 31st December 2020</b>	<b>10,438</b>	<b>9,401</b>
	<hr/>	<hr/>

The above figures are not included in these financial statements