



Scouts

Nottinghamshire

Nottinghamshire County Scout Council

Report and Financial Statements

Year ended 31st December 2021

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

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NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL
ADMINISTRATION

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

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.

Vice Presidents

John J Asplin Esq; Philip Currier Esq; Matthew Rooney 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: <i>Ex-Officio</i>	Name	Sub Committee Membership(s)	Board Attendance
County Chair	Moira Cordon	All	100%
County Commissioner	Steven Tupper	All	100%
County Youth Commissioner	Jack Kellas	Finance & General Purposes	100%
County Secretary	Jayne Burton-Naylor	Appointments Advisory, Finance, General Purposes.	100%
County Finance Manager	John Asplin	Finance, General Purposes	100%
TRUSTEES: <i>Elected</i>			
	Jack Beresford	Finance, General Purposes	68%
	Robert Erridge	Finance	0%
	Stuart Howells	Finance, Appointments Advisory	68%
	Christine Sheard	Appointments Advisory	100%
TRUSTEES: <i>Nominated</i>			
	Stefan Fox	Appointments Advisory	35%
	Ed Hewes	General Purposes	100%
	Jordan Phillips	Finance, General Purposes	68%
	Paul Neal	General Purposes, Appointments Advisory	68%

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

REPORT OF THE COUNTY EXECUTIVE COMMITTEE FOR THE YEAR ENDED 31st DECEMBER 2021

The County Executive Committee presents its report together with Financial Statements for the year ending 31st December 2021. 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 31st DECEMBER 2021

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 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 those 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 31st DECEMBER 2021

ACHIEVEMENTS AND PERFORMANCE

2021 was a year of two halves. The first half being challenging due to the coronavirus pandemic, the second half showing strong recovery of both membership numbers and the activities Scouting provides in Nottinghamshire.

The pandemic impacted us all in different ways, but there can be no doubt that it particularly impacted young people. Scouting has played a huge part in promoting positive wellbeing amongst young people during these challenging times and there is no doubt that it continues to do so. Our heartfelt thanks go out to everyone who contributed to our successes, no matter how small the input. Highlights include:

- The number of young people (6-25 years) in Scouting in Nottinghamshire increased significantly on the previous year to 6,931. The number of active adults also increased.
- 3 Queens Scout Awards and 5 Gold Duke of Edinburgh Awards were achieved.
- 129 adults were recognised for their service to Scouting and 1 member received a Meritorious Conduct Award.
- 57 Woodbadges have been achieved and there has been a significant increase in the number of adults having completed their mandatory training.
- There are 3 Scout Active Support Units who support the work undertaken. These being Nottinghamshire Emergency Scout Support Unit (NESST), The Activities Team and the Bog Squad.
- The Charity Shop in Sherwood continues to provide valuable income, which supports our leaders by enabling the County to provide free adult training.
- A Beaver Scout Recruitment Campaign took place which reached all schools in Nottinghamshire. This campaign certainly aided a significant recovery of the Beaver Scout section numbers.
- There were two Leaders Get Together events, one at Walesby Forest and the other at Sherbrooke Campsite. These were well attended and provided information about various matters, such as Communications and Media, Young Leaders, and Youth Shaped Scouting.
- We welcomed a new County Youth Commissioner, Jack Kellas to the Team
- The County Oak Awards were held at 1st Larch Farm Scout HQ and 9 Groups/Teams and 8 individuals from around Nottinghamshire came together to celebrate their special achievements.
- The Unit Leaders for the next World Scout Jamboree 2023 in South Korea were chosen and the preparations for selecting the young people commenced.
- The preparations commenced for the next Gang Show in 2023

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

REPORT OF THE COUNTY EXECUTIVE COMMITTEE FOR THE YEAR ENDED 31st DECEMBER 2021

ACHIEVEMENTS AND PERFORMANCE CONTINUED

- The County Camp Team for 2024 was chosen. They are now in the planning stage.
- We welcomed the first Squirrel Scout sections into the County, a new provision for 4–6-year-olds.
- The virtual young leader scheme provision has continued to grow – ensuring there are more young people actively leading Scouting in the County
- More young people from Groups that have never accessed the adventurous activity provision have now done so.

Our ambitions and areas of focus are:

- Ensure young people numbers at the 2023 census exceed pre-pandemic levels.
- Commence a recruitment campaign for Leaders which will be staggered across all Districts
- Continue to increase the number of adults being trained
- Select the young people to attend the World Scout Jamboree in 2023
- Continue to plan and prepare for Gang Show 2023 and The County Camp in 2024
- Develop a strategy for increasing Cub Scout numbers
- Seek to open new Beaver Scout Colonies to take large numbers of young people on waiting lists and place them into active Scouting
- Encourage Groups to open Squirrel Drays (4 to 5 years) – learning from the existing trailblazers in the County
- Continue to thank our Leaders by ensuring the Oak Awards and the Celebration Dinner events are stronger than ever
- Continue to progress and improve on our Adult Training Compliance
- Ensure the Development Team are supporting events throughout the County such as the Riverside Festival
- Be part of the County Queens Platinum Celebrations by supporting events
- Ensure the County is in a strong place to transition to the new “adult journey” being rolled out nationally in 2023.
- Continue to develop the adventurous activity provision at Hoveringham to enable both more spaces but also a better experience through enhanced facilities.

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

REPORT OF THE COUNTY EXECUTIVE COMMITTEE FOR THE YEAR ENDED 31st DECEMBER 2021 (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 £14,985 (2020 surplus £20,595) to give an increase in funds to £767,872 (2020 £752,887)

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 support.

RESERVES POLICY

The Scout Councils reserves comprise of funds designated for specific purposes of £472,064, Restricted Funds of £2,140 and general reserves of £293,668 of which £92,605 is considered to be cash, 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 31st December 2021, the total funds amounted to £767,872 (2020 £752,887). These are detailed in note 25 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 31st 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.

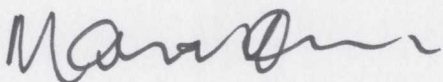
STATEMENT OF TRUSTEES' RESPONSIBILITIES

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 31st December 2021 which are set out on pages 10 to 25

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 8th June 2022

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2021**

	Notes	Unrestricted	Restricted	2021 Total Funds	2020 Total Funds
		£	£	£	£
INCOMING RESOURCES					
Donations and Legacies	4	24,607	-	24,607	59,466
Charitable Activities	5	116,520	12,611	129,131	146,453
Other Trading Activities	6	33,882	-	33,882	26,017
Investment Income	7	1,141	-	1,141	2,819
Other	8	4	-	4	251
TOTAL		176,154	12,611	188,765	235,006
RESOURCES EXPENDED					
Raising Funds	9	25,857		25,857	43,781
Charitable Activities	10	123,919	24,004	147,923	170,630
TOTAL		149,776	24,004	173,780	214,411
NET INCOME/(DEFICIT)		26,378	(11,393)	14,985	20,595
TRANSFER BETWEEN FUNDS	25	300	(300)	-	-
NET MOVEMENT IN FUNDS		26,678	(11,693)	14,985	20,595
RECONCILIATION OF FUNDS					
Fund balances brought forward	25	739,054	13,833	752,887	732,292
Fund balances carried forward	25	765,732	2,140	767,872	752,887

All activities relate to continuing operations

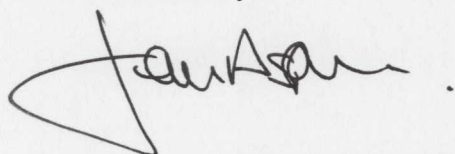
The notes on pages 13 to 25 form part of these Financial Statements

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

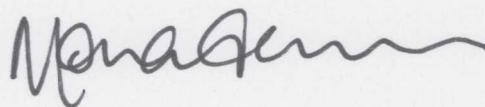
BALANCE SHEET AS AT 31ST DECEMBER 2021

	Note	2021		2020	
		£	£	£	£
FIXED ASSETS					
Tangible Assets	19		221,647		237,784
CURRENT ASSETS					
Stocks		2,158		3,607	
Debtors	20	18,861		12,803	
Cash at Bank and in Hand		562,511		543,346	
		583,530		559,756	
CREDITORS: amounts falling due within one year					
	21	37,305		44,653	
NET CURRENT ASSETS			546,225		515,103
NET ASSETS			767,872		752,887
Represented by:					
RESTRICTED FUNDS					
	25		2,140		13,833
UNRESTRICTED FUNDS					
Designated funds	25	472,064		475,000	
Unrestricted funds	25	293,668		264,054	
			765,732		739,054
THE COUNCIL'S FUNDS			767,872		752,887

The financial statements were approved by the Trustees on 8th June 2022 and are signed on their behalf by:



J Asplin
Trustee - County Finance Manager



M Cordon
Trustee- County Chair

The notes on pages 13 to 25 form part of these financial statements.

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31ST DECEMBER 2021**

	2021 £	2020 £
Cash flows from operating activities :		
Net cash provided by (used in)operating activities	<u>26,804</u>	<u>31,524</u>
Cash flows from investing activities		
Interest on bank deposits	1,141	2,819
Purchase of fixed assets	(8,780)	(8,297)
Net cash used in investing activities	<u>(7,639)</u>	<u>(5,478)</u>
Change in cash and cash equivalents during the year	19,165	26,046
Cash and cash equivalents at the beginning of the year	<u>543,346</u>	<u>517,300</u>
Cash and cash equivalents at the end of the year	<u><u>562,511</u></u>	<u><u>543,346</u></u>
Reconciliation of net income/(expenditure) to net cash flow from operating activities		
Net income/(expenditure) for the year	14,985	20,595
Adjustments for :		
Depreciation	24,917	23,493
Interest	(1,141)	(2,819)
(Increase)/decrease in stocks	1,449	(395)
(Increase)/decrease in debtors	(6,058)	(1,972)
(Decrease)/increase in creditors	(7,348)	(7,378)
	<u>26,804</u>	<u>31,524</u>
	<u><u>562,511</u></u>	<u><u>543,346</u></u>
Cash at bank and in hand	<u><u>562,511</u></u>	<u><u>543,346</u></u>

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2021

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 2019 (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

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 2021 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

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st DECEMBER 2021 (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 2019 (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

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 2021(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 2021(CONTINUED)

3 ACCOUNTING POLICIES (CONTINUED)

j 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 2021(CONTINUED)**

	Unrestricted	Restricted	Total
	£	£	Funds 2021
			£
4 DONATIONS AND LEGACIES			
Donations	6,292	-	6,292
Legacies	2,000	-	2,000
General grants provided by Notts County Council	5,313	-	5,313
Local restrictions grants	11,002	-	11,002
	24,607	-	24,607

	Unrestricted	Restricted	2020
	£	£	£
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
	56,366	3,100	59,466

5 CHARITABLE ACTIVITIES

	Unrestricted	Restricted	Total
	£	£	Funds 2021
			£
Membership Subscriptions (note 14)	85,078	-	85,078
Activities and Sports			
International Jamboree	-	-	-
Notts Scout Adventure Centre	25,320	-	25,320
Eurojam	-	12,611	12,611
Other Activities	-	-	-
Nottingham Emergency Scout Support Team	4,528	-	4,528
Training Courses	-	-	-
Books and Badges	1,594	-	1,594
	116,520	12,611	129,131

	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
	118,837	27,616	146,453

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2021 (CONTINUED)**

6 OTHER TRADING ACTIVITIES

	Total Funds		Total Funds	
	Unrestricted	2021	Unrestricted	2020
	£	£	£	£
Room Hire	2,451	2,451	1,323	1,323
Gang Show	-	-	92	92
Charity Shops	31,431	31,431	24,602	24,602
	33,882	33,882	26,017	26,017

7 INVESTMENT INCOME

	Total Funds		Total Funds	
	Unrestricted	2021	Unrestricted	2020
	£	£	£	£
Bank interest receivable	1,141	1,141	2,819	2,819

8 OTHER INCOME

	Total Funds		Total Funds	
	Unrestricted	2021	Unrestricted	2020
	£	£	£	£
Office Services	4	4	251	251

9 COSTS OF OTHER TRADING ACTIVITIES

	Unrestricted	Restricted	Total Funds
	£	£	2021
	£	£	£
Room Hire:Other costs	981	-	981
Gang Shows	500	-	500
Charity Shops	14,376	-	14,376
Support Costs	10,000	-	10,000
	25,857	-	25,857

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

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2021 (CONTINUED)**

10 EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted £	Restricted £	Total Funds 2021 £
Activities and Sports			
International Jamboree	-	-	-
Notts Scout Adventure Centre	16,006	-	16,006
Eurojam	-	24,004	24,004
Other Activities	931	-	931
Training	895	-	895
Nottingham Emergency Scout Support Team	4,160	-	4,160
Regional Fund	-	-	-
Restart bounce back	2,936	-	2,936
Development	101	-	101
Grants Payable (Note 18)	-	-	-
Personal protective equipment for groups	-	-	-
Commissioners and advisors Expenses	271	-	271
Depreciation	18,108	-	18,108
Books and Badges	1,540	-	1,540
Support Costs (Note 11)	78,971	-	78,971
	123,919	24,004	147,923

	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
Commissioners and advisors 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
	142,040	28,590	170,630

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2021 (CONTINUED)**

11 SUPPORT COSTS

	Unrestricted	Total Funds 2021	Unrestricted	Total Funds 2020
	£	£	£	£
Administration Salaries and NIC	48,247	48,247	50,038	50,038
Pension Contributions	8,995	8,995	7,309	7,309
Photocopier Charges	620	620	621	621
Repairs and Renewals	3,359	3,359	3,777	3,777
Printing and Stationery	842	842	949	949
Postage and Telephone	3,063	3,063	3,416	3,416
Insurance	2,593	2,593	3,516	3,516
Rates, Heat, Light and Water	2,990	2,990	3,308	3,308
Bank Charges	950	950	1,106	1,106
Other Expenses	855	855	1,004	1,004
Depreciation	6,809	6,809	7,024	7,024
Irrecoverable VAT	96	96	4,072	4,072
Bad Debts	529	529	-	-
Governance Costs (note 12)	9,023	9,023	8,865	8,865
	<u>88,971</u>	<u>88,971</u>	<u>95,005</u>	<u>95,005</u>
Charitable Activities	78,971	78,971	80,005	80,005
Raising funds	10,000	10,000	15,000	15,000
	<u>88,971</u>	<u>88,971</u>	<u>95,005</u>	<u>95,005</u>

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

	Unrestricted	Total Funds 2021	Unrestricted	Total Funds 2020
	£	£	£	£
Examiners Fee	2,700	2,700	2,600	2,600
HR Consultancy	1,810	1,810	1,560	1,560
Accountancy	3,355	3,355	3,550	3,550
County Trustees' Expenses	1,158	1,158	1,155	1,155
	<u>9,023</u>	<u>9,023</u>	<u>8,865</u>	<u>8,865</u>

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2021 (CONTINUED)

	2021	2020
	£	£
13 NET INCOME		
Net income is stated after charging /(crediting)		
Depreciation of tangible fixed assets	<u>24,917</u>	<u>23,493</u>
14 MEMBERSHIP SUBSCRIPTIONS		
Amount received in advance brought forward	26,309	22,998
Membership Subscriptions	279,850	319,473
Less: Paid to Scout Association	<u>(201,492)</u>	<u>(214,235)</u>
	104,667	128,236
Less amount received in advance carried forward	<u>(19,589)</u>	<u>(26,309)</u>
County Levy	<u>85,078</u>	<u>101,927</u>
15 EXAMINERS FEES		
	2021	2020
	£	£
Fees payable to the independent examiner for:-		
Independent examination of the financial statements	2,700	2,600
Other assurance services	<u>3,355</u>	<u>3,550</u>
	<u>6,055</u>	<u>6,150</u>
16 STAFF COSTS		
Wages and Salaries	47,742	49,657
National Insurance	505	1,093
Pensions Costs - Defined Benefits Scheme	<u>8,994</u>	<u>7,309</u>
	<u>57,241</u>	<u>58,059</u>
The number of staff to whom Retirement Benefits accruing:		
Defined Benefit Scheme	1	1
The average number of persons employed was 1(2020:2). No employee received employee benefits of more than earned £60,000 during the year (2020:Nil).		

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2021 (CONTINUED)**

17 TRUSTEE REMUNERATION AND EXPENSES

The aggregate amount reimbursed to 6 (2020:5) County Executive Committee Members during the year in respect of travel and other expenses was £1,158 (2020: £1,192).

Trustees do not receive any remuneration, other than the County Secretary, who received remuneration in her capacity as County Secretary of £30,589 (2020:£29,839). Pension contributions amounted to £ 8,164 (2020:£7,309)

18 GRANTS PAYABLE

		2021	2020
		£	£
Scout Districts -	to fund attendance at activities	-	-
Scout Groups -	to fund attendance at activities	-	-
Scout Groups -	to fund additional scouting facilities	-	-
Individuals -	to fund attendance at activities	-	-
		<hr/>	<hr/>
		-	-
		<hr/> <hr/>	<hr/> <hr/>

19 TANGIBLE FIXED ASSETS

	Freehold Property	Leasehold property	Equipment	Motor Vehicles	Fixtures and Fittings	Total
	£	£	£	£	£	£
COST						
At 1st January 2021	234,979	58,979	118,029	17,575	25,231	454,793
Additions	-	-	8,780	-	-	8,780
Disposals	-	-	(250)	-	(115)	(365)
AT 31ST DECEMBER 2021	234,979	58,979	126,559	17,575	25,116	463,208
DEPRECIATION						
At 1st January 2021	84,322	9,834	91,388	7,030	24,435	217,009
Charge	4,700	2,564	13,906	3,515	232	24,917
Disposals	-	-	(250)	-	(115)	(365)
AT 31ST DECEMBER 2021	89,022	12,398	105,044	10,545	24,552	241,561
NET BOOK VALUES						
AT 31ST DECEMBER 2021	145,957	46,581	21,515	7,030	564	221,647
AT 31ST DECEMBER 2020	150,657	49,145	26,641	10,545	796	237,784

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 2021 (CONTINUED)**

	2021	2020
	£	£
20 DEBTORS		
Trade Debtors	701	583
Other Debtors	13,926	4,273
Prepayments and Accrued Interest	<u>4,234</u>	<u>7,947</u>
	<u><u>18,861</u></u>	<u><u>12,803</u></u>

21 CREDITORS: Amounts falling due within one year

	£	£
Accruals and deferred income	32,938	31,743
Social security and other taxes	-	668
Other Creditors	<u>4,367</u>	<u>12,242</u>
	<u><u>37,305</u></u>	<u><u>44,653</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 £8,164 (2020:£7,309).

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 2021 the County Scout Council was committed to making payments under non-cancellable operating leases is £ 1,967 (2020 £3,425)

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2021 (CONTINUED)**

25 STATEMENT OF FUNDS

	Balance 01.01.21	Incoming Resources	Outgoing Resources	Transfers	Balances 31.12.21
	£	£	£	£	£
RESTRICTED FUNDS					
Eurojam	13,333	12,611	(24,004)	(1,940)	-
World Scout Jamboree	500	-	-	1,640	2,140
	13,833	12,611	(24,004)	(300)	2,140
UNRESTRICTED					
Unrestricted Designated Funds					
Activity Bursary Scheme	5,000	-	-	-	5,000
Building Maintenance Fund	20,000	-	-	-	20,000
Development Fund	50,000	-	-	-	50,000
District Support Fund	50,000	-	(2,936)	-	47,064
Gang Shows	80,000	-	-	-	80,000
Headquarters Building	250,000	-	-	-	250,000
International Fund	10,000	-	-	-	10,000
Major Incident Response Fund	10,000	-	-	-	10,000
	475,000	-	(2,936)	-	472,064
General Funds	264,054	176,154	(146,840)	300	293,668
Total Unrestricted Funds	739,054	176,154	(149,776)	-	765,732
Total Funds	752,887	188,765	(173,780)	-	767,872

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. The incoming resources represents the insurance claim with outgoings relating to refunds and associated costs.

World Scout Jamboree

The £2,140 represents specific donations raised for Eurojam which the donor has agreed can be used for the next Scout World Jamboree

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.

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2021 (CONTINUED)**

25 STATEMENT OF FUNDS continued

Designated Funds continued

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
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 2021
	£	£	£
Tangible Fixed Assets	221,647	-	221,647
Current Assets	579,930	3,600	583,530
Creditors less than one year	(35,845)	(1,460)	(37,305)
	<hr/>	<hr/>	<hr/>
	765,732	2,140	767,872

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

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

	2021	2020
	£	£
Funds Received: Members contributions	-	7,500
Funds paid out: Conference Expenses	(4,305)	(6,463)
	<hr/>	<hr/>
	(4,305)	1,037
Balance of Funds held at 31st December 2020	10,438	9,401
Balance of Funds held at 31st December 2021	6,133	10,438
	<hr/>	<hr/>

The above figures are not included in these financial statements