



Scouts
Nottinghamshire

Nottinghamshire County Scout Council

Report and Financial Statements

Year ended 31st December 2022

**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

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 Trustees are accountable.

Vice Presidents

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

COUNTY TRUSTEE BOARD

The members of the County Trustee Board 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	Stuart Howells	All	100%
County Commissioner	Steven Tupper	All	80%
County Youth Commissioner	Jack Kellas	Finance & General Purposes	100%
County Secretary	Jayne Burton-Naylor	Appointments Advisory	80%
County Finance Manager	John Asplin	Finance, General Purposes	100%
TRUSTEES: <i>Elected</i>			
	Jack Beresford	Finance, General Purposes	40%
	Robert Erridge	Finance, General Purposes	60%
	Jordan Phillips	Finance, General Purposes	80%
	Christine Sheard	Appointments Advisory	100%
TRUSTEES: <i>Nominated</i>			
	Stefan Fox	Appointments Advisory	60%
	Ed Hewes	General Purposes	80%
	Paul Neal	General Purposes, Appointments Advisory	60%
TRUSTEES:CO-OPTED			
	Giovanna Kelsey -DiCabria		100%
	Jacob Piechota	Appointments Advisory	66%

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

REPORT OF THE COUNTY TRUSTEE BOARD FOR THE YEAR ENDED 31st DECEMBER 2022

The County Trustee Board presents its report together with Financial Statements for the year ending 31st December 2022. 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 His 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 Trustee Board. 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 and the County Scout Active Support Units.

The County Commissioner is appointed nationally and they nominate the Chair of the County Trustee Board. The County Chair, Treasurer and Secretary are appointed at the Annual General Meeting. All Trustees are elected/nominated for three-year periods with the exception of co-opted trustees who are appointed until the next AGM. The Trustee Board 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 TRUSTEE BOARD FOR THE YEAR ENDED 31st DECEMBER 2022

KEY POLICIES

The order of the policies in this section infers no order of importance nor priority; they are all equal. Full details of each policy are contained within PO&R.

- **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 members.

- **Safeguarding Policy**

It is the Policy of the Scouts to safeguard the welfare of all children, young people and adults at risk by protecting them from neglect and from physical, sexual and emotional harm. The Scouts understand that individuals thrive in safe surroundings so we are committed to ensuring that the Scouts is safe and enjoyable for everyone involved and that safeguarding practice reflects statutory responsibilities, government guidance and complies with best practice and The Charity Commission requirements.

- **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 4-25, 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 that regular reviews are undertaken of adult volunteers to ensure their continued suitability.

- **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 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 TRUSTEE BOARD FOR THE YEAR ENDED 31st DECEMBER 2022

ACHIEVEMENTS AND PERFORMANCE

- The number of young people (4-25 years) in Scouting in Nottinghamshire increased significantly on the previous year to 7,085. The number of active adults also increased to 2,635. This continues to show a strong recovery from the pandemic.
- 4 Queens Scout Awards and 5 Gold Duke of Edinburgh Awards were achieved.
- 43 adults were recognised for their service to Scouting.
- 65 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), Notts Scouts Adventure 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.
- In October the County Oak Awards were held at The Sir John Godber Centre and Groups/Teams and individuals from around Nottinghamshire came together to celebrate their special achievements. In addition there was a celebratory awards dinner in November where all significant award recipients, Queen's Scout Award and Gold Duke of Edinburgh's award holders were invited.
- The Big Weekend Team for 2024 was chosen and the venue at Southwell Racecourse booked. The team are now in the planning stage for what promises to be the best ever county camp. The event will also allow for the use of the centre at Hoveringham ensuring a lasting legacy for the County.
- We welcomed the even more Squirrel Scout sections into the County, a new provision for 4-6-year-olds.
- More young people from Groups that have never accessed the adventurous activity provision have now done so. There were 2,715 session places at Hoveringham for young people and 348 for adults.
- The County received the recognition of the Queen's Award for Voluntary Service, the equivalent of the MBE for voluntary organisations. A number of celebratory events have been held during the year and all eligible adults have received a badge and certificate.
- The County joined in the mourning of the death of Queen Elizabeth II and played their part both locally and nationally in the funeral and commemorative arrangements.

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

REPORT OF THE COUNTY TRUSTEE BOARD FOR THE YEAR ENDED 31st DECEMBER 2022

ACHIEVEMENTS AND PERFORMANCE CONTINUED

- A new County necker was designed by it's young people and rolled out. The necker significantly improves the identity of the County.
- 312 young people are now enrolled and active in the County coordinated young leader provision (please can you ask Ed for the number).
- Reviewed the offer of the County Office to ensure that it continues to provide the best value to the County.
- Increased the number of District Youth Commissioners encouraging youth shaped Scouting and rolled out materials to enable young people to be more active in the design of their programmes.

Our ambitions and areas of focus are:

- Ensure the number of young people enjoying Scouting in Nottinghamshire is greater than pre-pandemic levels by January 2024.
- Continue to increase the number of adults being trained and reduce the number of pre-provisional and provisional appointments.
- Continue to plan and prepare for the World Scout Jamboree 2023 in South Korea, Gang Show 2023 and The Big Weekend Camp in 2024
- Encourage Groups to open Squirrel Dreys (4 to 5 years) – learning from the existing trailblazers in the County
- Continue to thank our Leaders by ensuring the Oak Awards are stronger than ever
- Ensure the Development Team are supporting events throughout the County such as the Riverside Festival
- Embrace and rollout the national changes being applied across the organisation.
- Continue to improve our communications offer and promotion of the County's activities externally.
- The Trustees will undertake a full review of its Risk Register.

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

REPORT OF THE COUNTY TRUSTEE BOARD FOR THE YEAR ENDED 31st DECEMBER 2022 (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 deficit for the year amounting to £196,077 (2021 surplus £14,985) to give a decrease in funds to £571,795 (2021 £767,872)

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 £475,064, Restricted Funds of £19,140 and general reserves of £77,591 of which £77,591 is considered to be cash, to meet operational costs for the next 3 to 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 Trustee Board.

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

As at 31st December 2022, the total funds amounted to £571,795 (2021 £767,872). These are detailed in note 25 to the Financial Statements.

FUNDING

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

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

**REPORT OF THE COUNTY TRUSTEE BOARD
FOR THE YEAR ENDED 31st DECEMBER 2022
(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 Trustee Board 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



**STUART HOWELLS
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 2022 which are set out on pages 10 to 26.

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 19th June 2023

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2022**

	Notes	Unrestricted	Restricted	2022 Total Funds	2021 Total Funds
		£	£	£	£
INCOMING RESOURCES					
Donations and Legacies	4	8,385	20,601	28,986	24,607
Charitable Activities	5	135,540	910	136,450	129,131
Other Trading Activities	6	42,451	-	42,451	33,882
Investment Income	7	3,521	-	3,521	1,141
Other	8	206	-	206	4
TOTAL		190,103	21,511	211,614	188,765
RESOURCES EXPENDED					
Raising Funds	9	24,776	-	24,776	25,857
Charitable Activities	10	153,960	5,391	159,351	147,923
Other Exceptional Expenditure	13	223,564	-	223,564	-
TOTAL		402,300	5,391	407,691	173,780
NET INCOME/(DEFICIT)		(212,197)	16,120	(196,077)	14,985
TRANSFER BETWEEN FUNDS	24	(880)	880	-	-
NET MOVEMENT IN FUNDS		(213,077)	17,000	(196,077)	14,985
RECONCILIATION OF FUNDS					
Fund balances brought forward	24	765,732	2,140	767,872	752,887
Fund balances carried forward	24	552,655	19,140	571,795	767,872

All activities relate to continuing operations

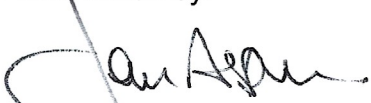
The notes on pages 13 to 26 form part of these Financial Statements

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

BALANCE SHEET AS AT 31ST DECEMBER 2022

	Note	2022	2021
		£	£
FIXED ASSETS			
Tangible Assets	20	224,213	221,647
CURRENT ASSETS			
Stocks		774	2,158
Debtors	21	113,114	18,861
Cash at Bank and in Hand		572,925	562,511
		686,813	583,530
CREDITORS: amounts falling due within one year	22	339,231	37,305
NET CURRENT ASSETS		347,582	546,225
NET ASSETS		571,795	767,872
Represented by:			
RESTRICTED FUNDS	24	19,140	2,140
UNRESTRICTED FUNDS			
Designated funds	24	475,064	472,064
Unrestricted funds	24	77,591	293,668
		552,655	765,732
THE COUNCIL'S FUNDS		571,795	767,872

The financial statements were approved by the Trustees on 19th June 2023 and are signed on their behalf by:


 J Asplin
 Trustee - County Finance Manager


 S Howells
 Trustee- County Chair

The notes on pages 13 to 26 form part of these financial statements.

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31ST DECEMBER 2022**

	2022 £	2021 £
Cash flows from operating activities :		
Net cash provided by (used in)operating activities	<u>32,795</u>	<u>26,804</u>
Cash flows from investing activities		
Interest on bank deposits	3,521	1,141
Insurance proceeds	6,210	-
Purchase of fixed assets	(32,112)	(8,780)
Net cash used in investing activities	<u>(22,381)</u>	<u>(7,639)</u>
Change in cash and cash equivalents during the year	10,414	19,165
Cash and cash equivalents at the beginning of the year	<u>562,511</u>	<u>543,346</u>
Cash and cash equivalents at the end of the year	<u><u>572,925</u></u>	<u><u>562,511</u></u>
 Reconciliation of net income/(expenditure) to net cash flow from operating activities		
Net income/(expenditure) for the year	(196,077)	14,985
Adjustments for :		
Depreciation	27,461	24,917
Profit on disposal of fixed assets	(4,125)	-
Interest	(3,521)	(1,141)
(Increase)/decrease in stocks	1,384	1,449
(Increase)/decrease in debtors	(94,253)	(6,058)
(Decrease)/increase in creditors	<u>301,926</u>	<u>(7,348)</u>
	<u>32,795</u>	<u>26,804</u>
Cash at bank and in hand	<u><u>572,925</u></u>	<u><u>562,511</u></u>

The notes on pages 13 to 26 form part of these financial statements.

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022

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 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 Consolidation

The Charity is not required to prepare consolidated accounts in accordance with the Charities Act 2011

e 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 2022 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 2022 (CONTINUED)

3 ACCOUNTING POLICIES (CONTINUED)

Income from Charitable Activities

This comprises income from the provision of events, celebrations and activities supporting the objects of the Charity . Income received in advance of the provision of Scouting events is deferred until the criteria for income recognition is met.

In respect of donated goods for sale in the Charity shop, values are not recognised on receipt of the goods but instead the value of donated goods 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.

f 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 and Groups, activities and events in the course of carrying out its charitable activities. Expenditure made in advance of the provision of Scouting events is deferred and recognised when the event has taken place . It also includes governance costs, comprising costs associated with the constitutional and statutory requirements.

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.

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022 (CONTINUED)

3 ACCOUNTING POLICIES (CONTINUED)

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.

g 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

h Stocks

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

i 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.

j Short Terms Deposits

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

k 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.

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022 (CONTINUED)

3 ACCOUNTING POLICIES (CONTINUED)

l 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.

m 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.

n 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 were unable to confirm the Nottinghamshire County Scout Council share of the underlying assets and liabilities of the scheme and therefore the scheme was accounted for as a defined contribution scheme. The liability under the scheme has now crystallised and a provision for the liability has been made in these accounts as shown in note 22. The employer also has in place a Work Place Pension which is a defined contribution scheme.

o 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 2022 (CONTINUED)**

	Unrestricted	Restricted	Total
	£	£	Funds 2022
	£	£	£
4 DONATIONS AND LEGACIES			
Donations	3,697	20,601	24,298
Legacies	-	-	-
General Grants provided by Notts County Council	4,688	-	4,688
Local Restrictions Grants	-	-	-
	8,385	20,601	28,986

	Unrestricted	Restricted	2021
	£	£	£
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

5 CHARITABLE ACTIVITIES

	Unrestricted	Restricted	Total
	£	£	Funds 2022
	£	£	£
Membership Subscriptions (note 15)	92,783	-	92,783
Activities and Sports			
Notts Scout Adventure Centre	35,454	-	35,454
Eurojam	-	910	910
Other Activities	880	-	880
Nottingham Emergency Scout Support Team	3,522	-	3,522
Training Courses	-	-	-
Books and Badges	2,901	-	2,901
	135,540	910	136,450

	Unrestricted	Restricted	Total Funds
	£	£	2021
	£	£	£
Membership Subscriptions (note 15)	85,078	-	85,078
Activities and Sports			
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

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022 (CONTINUED)**

6 OTHER TRADING ACTIVITIES

	Unrestricted	Total Funds 2022	Unrestricted	Total Funds 2021
	£	£	£	£
Room Hire	2,213	2,213	2,451	2,451
Gang Show	-	-	-	-
Charity Shops	40,238	40,238	31,431	31,431
	<u>42,451</u>	<u>42,451</u>	<u>33,882</u>	<u>33,882</u>

7 INVESTMENT INCOME

	Unrestricted	Total Funds 2022	Unrestricted	Total Funds 2021
	£	£	£	£
Bank Interest Receivable	3,521	3,521	1,141	1,141

8 OTHER INCOME

	Unrestricted	Total Funds 2022	Unrestricted	Total Funds 2021
	£	£	£	£
Office Services	206	206	251	251

9 COSTS OF OTHER TRADING ACTIVITIES

	Unrestricted	Restricted	Total Funds 2022
	£	£	£
Room Hire:Other Costs	401	-	401
Gang Shows	500	-	500
Charity Shops	13,875	-	13,875
Support Costs	10,000	-	10,000
	<u>24,776</u>	<u>-</u>	<u>24,776</u>

	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
	<u>25,857</u>	<u>-</u>	<u>25,857</u>

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022 (CONTINUED)**

10 EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted	Restricted	Total Funds 2022
	£	£	£
Activities and Sports			
Notts Scout Adventure Centre	21,922	3,601	25,523
Eurojam	-	1,790	1,790
Other Activities	-	-	-
Training	4,392	-	4,392
County Team Recognition	9,850	-	9,850
Queens Award for Voluntary Service	5,711	-	5,711
Nottingham Emergency Scout Support Team	3,594	-	3,594
Regional Fund	2,000	-	2,000
Restart Bounce Back	-	-	-
Development	1,662	-	1,662
Grants Payable (Note 19)	6,232	-	6,232
Commissioners and Advisors Expenses	3,040	-	3,040
Depreciation	20,653	-	20,653
Profit on Disposal of Fixed Assets	(4,125)	-	(4,125)
Books and Badges	4,790	-	4,790
Support Costs (Note 11)	74,239	-	74,239
	<hr/> 153,960	<hr/> 5,391	<hr/> 159,351 <hr/>

	Unrestricted	Restricted	Total Funds 2021
	£	£	£
Activities and Sports			
Notts Scout Adventure Centre	16,006	-	16,006
Eurojam	-	24,004	24,004
Other Activities	931	-	931
Training	895	-	895
County Team Recognition	-	-	-
Queens Voluntary Service Awards	-	-	-
Nottingham Emergency Scout Support Team	4,160	-	4,160
Regional Fund	-	-	-
Restart Bounce Back	2,936	-	2,936
Development	101	-	101
Grants Payable (Note 19)	-	-	-
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
	<hr/> 123,919	<hr/> 24,004	<hr/> 147,923 <hr/>

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022 (CONTINUED)**

11 SUPPORT COSTS

	Unrestricted	Total Funds 2022	Unrestricted	Total Funds 2021
	£	£	£	£
Administration Salaries and NIC	43,461	43,461	48,247	48,247
Pension Contributions	4,989	4,989	8,995	8,995
Photocopier Charges	-	-	620	620
Repairs and Renewals	3,879	3,879	3,359	3,359
Printing and Stationery	743	743	842	842
Postage and Telephone	2,251	2,251	3,063	3,063
Insurance	2,322	2,322	2,593	2,593
Rates, Heat, Light and Water	3,149	3,149	2,990	2,990
Bank Charges	702	702	950	950
Other Expenses	4,332	4,332	855	855
Depreciation	6,808	6,808	6,809	6,809
Irrecoverable VAT	3,337	3,337	96	96
Bad Debts	23	23	529	529
Governance Costs (note 12)	8,243	8,243	9,023	9,023
	<u>84,239</u>	<u>84,239</u>	<u>88,971</u>	<u>88,971</u>
Charitable Activities	74,239	74,239	78,971	78,971
Raising Funds	10,000	10,000	10,000	10,000
	<u>84,239</u>	<u>84,239</u>	<u>88,971</u>	<u>88,971</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 2022	Unrestricted	Total Funds 2021
	£	£	£	£
Examiners Fee	2,750	2,750	2,700	2,700
HR Consultancy	1,430	1,430	1,810	1,810
Accountancy	2,288	2,288	3,355	3,355
AGM Expenses	140	140	-	-
County Trustees' Expenses	1,635	1,635	1,158	1,158
	<u>8,243</u>	<u>8,243</u>	<u>9,023</u>	<u>9,023</u>

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022 (CONTINUED)**

18 TRUSTEE REMUNERATION AND EXPENSES

The aggregate amount reimbursed to 5 (2021:6) County Executive Committee Members during the year in respect of travel and other expenses was £1,635 (2021: £1,158).

Trustees do not receive any remuneration, other than the County Secretary, who received remuneration in her capacity as County Secretary of £18,276 (2021:£30,589), a redundancy payment of £16,845 and pension contributions amounted to £4,884 (2021:£8,164)

19 GRANTS PAYABLE

		2022	2021
		£	£
Scout Districts -	to fund attendance at activities	300	-
Scout Groups -	to fund attendance at activities	-	-
Scout Groups -	to fund additional scouting facilities	300	-
Individuals -	to fund attendance at activities	5,632	-
		<hr/>	
		6,232	-
		<hr/> <hr/>	

20 TANGIBLE FIXED ASSETS

	Freehold Property	Leasehold property	Equipment	Motor Vehicles	Fixtures and Fittings	Total
	£	£	£	£	£	£
COST						
At 1st January 2022	234,979	58,979	126,559	17,575	25,116	463,208
Additions	-	-	32,112	-	-	32,112
Disposals	-	-	(16,453)	-	-	(16,453)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
AT 31ST DECEMBER 2022	234,979	58,979	142,218	17,575	25,116	478,867
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
DEPRECIATION						
At 1st January 2022	89,022	12,398	105,044	10,545	24,552	241,561
Charge	4,700	2,564	16,451	3,515	231	27,461
Disposals	-	-	(14,368)	-	-	(14,368)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
AT 31ST DECEMBER 2022	93,722	14,962	107,127	14,060	24,783	254,654
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
NET BOOK VALUES						
AT 31ST DECEMBER 2022	141,257	44,017	35,091	3,515	333	224,213
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
AT 31ST DECEMBER 2021	145,957	46,581	21,515	7,030	564	221,647
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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 2022 (CONTINUED)

	2022	2021
	£	£
21 DEBTORS		
Trade Debtors	2,415	701
Amounts Owed by Group Undertakings	3,815	-
Other Debtors	101,166	13,926
Prepayments and Accrued Interest	<u>5,718</u>	<u>4,234</u>
	<u>113,114</u>	<u>18,861</u>

Other debtors of £101,166 represents payments made in advance of the 2023 International Jamboree

22 CREDITORS: Amounts falling due within one year

	£	£
Trade Creditors	445	-
Accruals and deferred income	30,857	32,938
Social security and other taxes	1,844	-
Pension liability	195,000	-
Other Creditors	<u>111,085</u>	<u>4,367</u>
	<u>339,231</u>	<u>37,305</u>

Other creditor includes £84,370 of deferred income in respect of the 2023 International Jamboree

23 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 £4,885 (2021:£8,164).

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.

The pension liability has crystallised during the year resulting in a charge of £223,564 and is shown as a separate line in the Statement of Financial Activities on page 9, of which £195,000 remains outstanding at the balance sheet date. This has subsequently been paid and settles in full the liability for past service.

NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022 (CONTINUED)**

24 STATEMENT OF FUNDS

	Balance 01.01.22	Incoming Resources	Outgoing Resources	Transfers	Balances 31.12.22
	£	£	£	£	£
RESTRICTED FUNDS					
Eurojam	-	910	(1,790)	880	-
Water Activity Centre	-	3,601	(3,601)	-	-
World Scout Jamboree	2,140	17,000	-		19,140
	2,140	21,511	(5,391)	880	19,140
UNRESTRICTED					
Unrestricted Designated Funds					
Activity Bursary Scheme	5,000	-	(1,952)	1,952	5,000
Building Maintenance Fund	20,000	-	-	-	20,000
Development Fund	50,000	-	(600)	-	49,400
District Support Fund	47,064	-	-	-	47,064
Gang Shows	80,000	-	-	-	80,000
Headquarters Building	250,000	-	-	-	250,000
International Fund	10,000	-	(3,680)	7,280	13,600
Major Incident Response Fund	10,000	-	-	-	10,000
	472,064	-	(6,232)	9,232	475,064
General Funds	293,668	190,103	(396,068)	(10,112)	77,591
Total Unrestricted Funds	765,732	190,103	(400,754)	(10,112)	552,655
Total Funds	767,872	211,614	(406,145)	-	571,795

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.

Water Activity Centre

This fund represents donations received for use by the Water Activity Centre

World Scout Jamboree

The £19,140 represents a specific donations raised 2023 World Scout Jamboree in South Korea.

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 2022 (CONTINUED)**

24 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

25 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted	Restricted	Total Funds 2021
	£	£	£
Tangible Fixed Assets	224,213	-	224,213
Current Assets	667,673	19,140	686,813
Creditors less than one year	(339,231)	-	(339,231)
	<hr/>		
	552,655	19,140	571,795

	Unrestricted	Restricted	Total Funds 2020
	£	£	£
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/>		
	765,732	2,140	767,872

26 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

	2022	2021
	£	£
Funds Received: Members contributions	10,000	-
Funds paid out: Conference Expenses	(6,356)	(4,305)
	<hr/>	<hr/>
	3,644	(4,305)
Balance of Funds held at 31st December 2021	6,133	10,438
Balance of Funds held at 31st December 2022	9,777	6,133

The above figures are not included in these financial statements