

# NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

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**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>	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 <b>1</b>

## 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: *Ex-Officio*

Name		Sub Committee Membership(s)	Board Attendance
County Chair	Stuart Howells	All	80%
County Commissioner	Steven Tupper	All	100%
County Youth Commissioner	Jack Kellas	Finance & General Purposes	100%
County Secretary	Jayne Burton-Naylor	Appointments Advisory	60%
County Treasurer(s)	Chris Flewitt	Finance	100%
	Gavin Hammond	Finance	20%

#### TRUSTEES: *Elected*

John Asplin	Finance, General Purposes	40%
Jordan Phillips	Finance, General Purposes	100%
Giovanna Kelsey-DiCabria	General Purposes	100%
Jack Beresford (till June 23)	Finance, General Purposes	40%
Robert Erridge (till June 2023)	Finance, General Purposes	60%
Christine Sheard (till June 2023)	Appointments Advisory	100%

#### TRUSTEES: *Nominated*

Paul Neal	Appointments Advisory, Finance	60%
Jacob Piechota	Appointments Advisory	66%
Kate Smith	General Purposes	60%
Ed Hewes (resigned November 23)	General Purposes	20%
Stefan Fox (till June 2023)	Appointments Advisory	60%

# NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

## REPORT OF THE COUNTY TRUSTEE BOARD FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2023

The County Trustee Board presents its report together with Financial Statements for the year ending 31st December 2023. 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 31<sup>st</sup> DECEMBER 2023

### 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**

It is the policy of The Scout Association to provide opportunities for young people and adult volunteers to develop and appreciate what risk is and how it is managed. This vital skill for life is developed by providing opportunities to learn and experience activities that are adventurous but where risk is controlled and managed as far as is reasonably practicable.

The Scouts recognises that life is not risk-free and, in its turn, scouting is not risk-free. As the Scouts, we endeavour to manage these risks to wellbeing and safety 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 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 UK General Data Protection Regulation “GDPR.”

# NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

## REPORT OF THE COUNTY TRUSTEE BOARD FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2023

### ACHIEVEMENTS AND PERFORMANCE

- The number of young people (4-25 years) in Scouting in Nottinghamshire increased significantly on the previous year to 7,562 from 7,085. The number of active adults was 2,481. This took the County to over 10,000 members for the first time since 2019.
- 6 King's Scout Awards and 8 Gold Duke of Edinburgh Awards were achieved.
- The County Awards Advisory Committee continued to ensure that large numbers of adults received recognition for their efforts. This included in October, where we held the annual Oak Awards to celebrate the special achievements of individuals and groups from across Nottinghamshire.
- 115 wood badges have been achieved, an increase on 65 the previous year – a huge well done to everyone who worked so hard towards these.
- Mandatory safety and safeguarding training performance has remained strong with the County approaching 99% compliance.
- Despite the well-publicised circumstances in South Korea both our World Scout Jamboree Contingent and International Service Team members did Nottinghamshire and Scouting proud. They all adapted well and had a great time undertaking making activities and experiences that will remain with them for the rest of their lives.
- The Nottinghamshire Gang Show was held in March enabling young people from around the County to experience putting on a show week watched by thousands at the Theatre Royal Nottingham.
- 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.
- The Big Weekend venue was changed to the Newark Showground with less than 6 months to go until the event – a big undertaking by the organising team. Despite this and although the event happened in 2024 (outside of this reporting year) it would be remiss not to mention the fact it was a huge success with around 3,000 members from across the county taking part.

## **NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL**

### **REPORT OF THE COUNTY TRUSTEE BOARD FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2023**

#### **ACHIEVEMENTS AND PERFORMANCE CONTINUED**

- The Squirrel Scout section has continued to gain momentum across the County with more groups opening dreys. At time of the 2024 census, 24 dreys had been opened with plans in place for at least another 15 to open during the year.
- There has been continued strong access to the County's adventurous activity provision. In total there were over 26,500 hours of youth activity at Hoveringham in 2023. We also saw an increase in the number of young people accessing the facility from deprived backgrounds, large part of this was the outreach undertaken by the team and the incentives provided.
- 370 young people are now enrolled and active in the County coordinated young leader provision with over 18 young leader belts and 170 module A's being achieved during the year.
- The County ended 2023 with a full set of District Lead Volunteers in place. This is a significant requirement for a successful County ensuring drive and focus in all corners of Nottinghamshire.
- The County has also continued to prepare for the national Transformation programme. The County and Districts having adopted new structures and work is well underway to ensure Compass data is as accurate as possible before it migrates to the new membership system.

#### **OUR AMBITIONS AND AREAS OF FOCUS ARE**

- Develop plans for transition to a new County Lead Volunteer
- Through consultation with key stakeholders, form new a strategy for Nottinghamshire for the coming years
- Continue to focus on the development of activities at Hoveringham
- Building on the success of our first county camp in 6 years - The BIG Weekend, we will form a long-term plan of County led events for both young people and adults
- Work with Groups and Districts to identify where programme support is needed, establishing programme support teams to provide inspiration and training
- Scope additional adult learning opportunities in hot topics, such as mental health first aid and volunteer recruitment

## **NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL**

### **REPORT OF THE COUNTY TRUSTEE BOARD FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2023 (CONTINUED)**

#### **OUR AMBITIONS AND AREAS OF FOCUS ARE CONTINUED**

- Continue to closely manage compliance of mandatory ongoing learning completion to ensure we continue to deliver Scouting in a safe manner
- Reviewing the Scout Council's approach to Risk Management
- Create a new development plan focussing on growth, including opening new Squirrel Dreys and improvements to how we manage joining enquiries
- Manage the changes coming from the national Transformation programme and support our volunteers to embed these changes locally
- Later on in the year we will be holding Gang Show auditions for youth members for the 2025 show. The team are already working hard on pulling the show together

#### **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 financial surplus in the year of £65,526, including a legacy of £26k, improved investment income £7k due to interest rates, release of provisions of £21k, and a surplus of £16k from the Water Activity Centre at Hoveringham.

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.

## NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

### REPORT OF THE COUNTY TRUSTEE BOARD FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2023 (CONTINUED)

#### RESERVES POLICY

The Scout Councils reserves comprise of funds designated for specific purposes of £429,000, Restricted Funds of £3,000 and general reserves of £205,321 of which £106,307 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 Council's 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 31<sup>st</sup> December 2023, the total funds amounted to £637,321 (2022 £571,795). 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.

#### 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

**NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL**

**REPORT OF THE COUNTY TRUSTEE BOARD  
FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2023**

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**

13.06.2024

## 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 2023 which are set out on pages 11 to 27.

This report is made solely to the Charity's Trustees as a body, in accordance with Section 145 of the Charities Act 2011. My independent examination work has been undertaken so that I might state to the Charities Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept, or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my Independent examination work, for this report, or for the opinions I have found.

### 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

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

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the 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 draw the readers attention to note 30 Post balance sheet event regarding the Charity being subject of a banking fraud .

No other matters have come to my attention in connection with my examination in 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

13<sup>th</sup> June 2024

**NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST DECEMBER 2023**

	<b>Notes</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>2023 Total Funds</b>	<b>2022 Total Funds</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>INCOMING RESOURCES</b>					
Donations and Legacies	4	26,904	5,983	<b>32,887</b>	28,986
Charitable Activities	5	164,539	132,325	<b>296,864</b>	136,450
Other Trading Activities	6	48,495	-	<b>48,495</b>	42,451
Investment Income	7	9,163	-	<b>9,163</b>	3,521
Other	8	-	-	-	206
<b>TOTAL</b>		<b>249,101</b>	<b>138,308</b>	<b>387,409</b>	<b>211,614</b>
<b>RESOURCES EXPENDED</b>					
Raising Funds	9	24,905	-	<b>24,905</b>	24,776
Charitable Activities	10	141,435	155,543	<b>296,978</b>	159,351
Other Exceptional Expenditure	13	-	-	-	223,564
<b>TOTAL</b>		<b>166,340</b>	<b>155,543</b>	<b>321,883</b>	<b>407,691</b>
<b>NET INCOME/( DEFICIT)</b>		<b>82,761</b>	<b>(17,235)</b>	<b>65,526</b>	<b>(196,077)</b>
<b>TRANSFER BETWEEN FUNDS</b>	24	<b>(1,095)</b>	<b>1,095</b>	<b>-</b>	<b>-</b>
<b>NET MOVEMENT IN FUNDS</b>		<b>81,666</b>	<b>(16,140)</b>	<b>65,526</b>	<b>(196,077)</b>
<b>RECONCILIATION OF FUNDS</b>					
Fund balances brought forward	24	552,655	19,140	<b>571,795</b>	767,872
<b>Fund balances carried forward</b>	24	<b>634,321</b>	<b>3,000</b>	<b>637,321</b>	<b>571,795</b>

All activities relate to continuing operations


The notes on pages 14 to 27 form part of these Financial Statements


**NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL**

**BALANCE SHEET AS AT 31ST DECEMBER 2023**

	Note	2023		2022	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible Assets	20		<b>205,749</b>		224,213
<b>CURRENT ASSETS</b>					
Stocks		<b>900</b>		774	
Debtors	21	<b>40,252</b>		113,114	
Cash at Bank and in Hand		<b>438,799</b>		<b>572,925</b>	
		<b>479,951</b>		<b>686,813</b>	
<b>CREDITORS: amounts falling due within one year</b>					
	22	<b>48,379</b>		<b>339,231</b>	
<b>NET CURRENT ASSETS</b>			<b>431,572</b>		<b>347,582</b>
<b>NET ASSETS</b>			<b>637,321</b>		<b>571,795</b>
<b>Represented by:</b>					
<b>RESTRICTED FUNDS</b>	24		<b>3,000</b>		19,140
<b>UNRESTRICTED FUNDS</b>					
Designated funds	24	<b>429,000</b>		475,064	
Unrestricted funds	24	<b>205,321</b>		<b>77,591</b>	
			<b>634,321</b>		<b>552,655</b>
<b>THE COUNCIL'S FUNDS</b>			<b>637,321</b>		<b>571,795</b>

The financial statements were approved by the Trustees on 13-06-2024 and are signed on their behalf by:

  
 C J Flewitt  
 Trustee - Treasurer

  
 S Howells  
 Trustee- County Chair

The notes on pages 14 to 27 form part of these financial statements.

**NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL**

**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31ST DECEMBER 2023**

	2023	2022
	£	£
<b>Cash flows from operating activities :</b>		
Net cash provided by (used in )operating activities	<u>(136,115)</u>	<u>32,795</u>
<b>Cash flows from investing activities</b>		
Interest on bank deposits	9,163	3,521
Insurance proceeds	-	6,210
Purchase of fixed assets	(7,574)	(32,112)
Proceeds from sale of tangible assets	400	-
Net cash used in investing activities	<u>1,989</u>	<u>(22,381)</u>
Change in cash and cash equivalents during the year	(134,126)	10,414
Cash and cash equivalents at the beginning of the year	<u>572,925</u>	<u>562,511</u>
<b>Cash and cash equivalents at the end of the year</b>	<u><u>438,799</u></u>	<u><u>572,925</u></u>
<b>Reconciliation of net income/(expenditure) to net cash flow from operating activities</b>		
Net income/(expenditure) for the year	65,526	(196,077)
Adjustments for :		
Depreciation	25,718	27,461
Profit on disposal of fixed assets	(80)	(4,125)
Interest on bank deposits	(9,163)	(3,521)
(Increase)/decrease in stocks	(126)	1,384
(Increase)/decrease in debtors	72,862	(94,253)
(Decrease)/increase in creditors	(290,852)	301,926
	<u>(136,115)</u>	<u>32,795</u>
Cash at bank and in hand	<u><u>438,799</u></u>	<u><u>572,925</u></u>

The notes on pages 14 to 27 form part of these financial statements.

**NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2023**

**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 2023 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 2023 (CONTINUED)

#### 3 ACCOUNTING POLICIES (CONTINUED)

##### **Donations**

Donations and voluntary income are recognised when they are received.

##### **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 2023 (CONTINUED)

#### 3 ACCOUNTING POLICIES (CONTINUED)

##### **Donations**

Donations and voluntary income are recognised when they are received.

##### **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 2023 (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 2023 (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 Defined Contribution Plans**

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

##### **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 2023 (CONTINUED)**

	Unrestricted	Restricted	Total Funds 2023
	£	£	£
<b>4 DONATIONS AND LEGACIES</b>			
Donations	-	5,983	<b>5,983</b>
Legacies	25,654	-	<b>25,654</b>
General Grants provided by Notts County Council	1,250	-	<b>1,250</b>
	<b>26,904</b>	<b>5,983</b>	<b>32,887</b>

	Unrestricted	Restricted	2022
	£	£	£
Donations	3,697	20,601	24,298
Legacies	-	-	-
General Grants provided by Notts County Council	4,688	-	4,688
Local Restrictions Grants	-	-	-
	<b>8,385</b>	<b>20,601</b>	<b>28,986</b>

**5 CHARITABLE ACTIVITIES**

	Unrestricted	Restricted	Total Funds 2023
	£	£	£
Membership Subscriptions (note 15)	100,247	-	<b>100,247</b>
Activities and Sports			
Notts Scout Adventure Centre	43,743	-	<b>43,743</b>
Jamboree	-	132,325	<b>132,325</b>
Other Activities	3,084	-	<b>3,084</b>
Nottingham Emergency Scout Support Team	14,242	-	<b>14,242</b>
Books and Badges	3,223	-	<b>3,223</b>
	<b>164,539</b>	<b>132,325</b>	<b>296,864</b>

	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
Books and Badges	2,901	-	2,901
	<b>135,540</b>	<b>910</b>	<b>136,450</b>

**NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST DECEMBER 2023 (CONTINUED)**

**6 OTHER TRADING ACTIVITIES**

	Total Funds		Total Funds	
	Unrestricted	2023	Unrestricted	2022
	£	£	£	£
Room Hire	-	-	2,213	2,213
Gang Show	-	-	-	-
Charity Shops	48,495	48,495	40,238	40,238
	<u>48,495</u>	<u>48,495</u>	<u>42,451</u>	<u>42,451</u>

**7 INVESTMENT INCOME**

	Total Funds		Total Funds	
	Unrestricted	2023	Unrestricted	2022
	£	£	£	£
Bank Interest Receivable	9,163	9,163	3,521	3,521

**8 OTHER INCOME**

	Total Funds		Total Funds	
	Unrestricted	2023	Unrestricted	2022
	£	£	£	£
Office Services	-	-	206	206

**9 COSTS OF OTHER TRADING ACTIVITIES**

	Unrestricted	Restricted	Total Funds
	£	£	2023
	£	£	£
Room Hire:Other Costs	-	-	-
Gang Shows	770	-	770
Charity Shops	14,135	-	14,135
Support Costs	10,000	-	10,000
	<u>24,905</u>	<u>-</u>	<u>24,905</u>

	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>

**NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST DECEMBER 2023 (CONTINUED)**

**10 EXPENDITURE ON CHARITABLE ACTIVITIES**

	Unrestricted £	Restricted £	Total Funds 2023 £
Activities and Sports			
Notts Scout Adventure Centre	24,370	2,983	27,353
Jamboree	-	152,560	152,560
Other Activities	754	-	754
Training	8,701	-	8,701
County Team Recognition	7,043	-	7,043
Nottingham Emergency Scout Support Team	12,865	-	12,865
Regional Fund	1,500	-	1,500
Development	830	-	830
Grants Payable (Note 19)	190	-	190
Commissioners and Advisors Expenses	1,545	-	1,545
Depreciation	19,267	-	19,267
Profit on Disposal of Fixed Assets	(80)	-	(80)
Books and Badges	3,586	-	3,586
Support Costs (Note 11)	60,864	-	60,864
	<b>141,435</b>	<b>155,543</b>	<b>296,978</b>

	Unrestricted £	Restricted £	Total Funds 2022 £
Activities and Sports			
Notts Scout Adventure Centre	21,922	3,601	25,523
Eurojam	-	1,790	1,790
Training	4,392	-	4,392
County Team Recognition	9,850	-	9,850
Queens Voluntary Service Awards	5,711	-	5,711
Nottingham Emergency Scout Support Team	3,594	-	3,594
Regional Fund	2,000	-	2,000
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
	<b>153,960</b>	<b>5,391</b>	<b>159,351</b>

**NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST DECEMBER 2023 (CONTINUED)**

**11 SUPPORT COSTS**

	<b>Unrestricted</b>	<b>Total Funds 2023</b>	<b>Unrestricted</b>	<b>Total Funds 2022</b>
	£	£	£	£
Administration Salaries and NIC	25,386	<b>25,386</b>	43,461	<b>43,461</b>
Pension Contributions	327	<b>327</b>	4,989	<b>4,989</b>
Repairs and Renewals	4,511	<b>4,511</b>	3,879	<b>3,879</b>
Printing and Stationery	2,216	<b>2,216</b>	743	<b>743</b>
Postage and Telephone	2,414	<b>2,414</b>	2,251	<b>2,251</b>
Insurance	3,616	<b>3,616</b>	2,322	<b>2,322</b>
Rates, Heat, Light and Water	6,947	<b>6,947</b>	3,149	<b>3,149</b>
Bank Charges	980	<b>980</b>	702	<b>702</b>
Other Expenses	4,315	<b>4,315</b>	4,332	<b>4,332</b>
Depreciation	6,451	<b>6,451</b>	6,808	<b>6,808</b>
Irrecoverable VAT	4,689	<b>4,689</b>	3,337	<b>3,337</b>
Bad Debts	(9)	<b>(9)</b>	23	<b>23</b>
Governance Costs (note 12)	9,021	<b>9,021</b>	8,243	<b>8,243</b>
	<u>70,864</u>	<u><b>70,864</b></u>	<u>84,239</u>	<u><b>84,239</b></u>
Charitable Activities	60,864	<b>60,864</b>	74,239	74,239
Raising Funds	10,000	<b>10,000</b>	10,000	10,000
	<u>70,864</u>	<u><b>70,864</b></u>	<u>84,239</u>	<u>84,239</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**

	<b>Unrestricted</b>	<b>Total Funds 2023</b>	<b>Unrestricted</b>	<b>Total Funds 2022</b>
	£	£	£	£
Examiners Fee	2,850	<b>2,850</b>	2,750	2,750
HR Consultancy	1,560	<b>1,560</b>	1,430	1,430
Accountancy	2,304	<b>2,304</b>	2,288	2,288
AGM Expenses	73	<b>73</b>	140	140
County Trustees' Expenses	2,234	<b>2,234</b>	1,635	1,635
	<u>9,021</u>	<u><b>9,021</b></u>	<u>8,243</u>	<u>8,243</u>

**NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2023 (CONTINUED)**

	2023	2022
	£	£
<b>13 OTHER EXCEPTIONAL EXPENDITURE</b>		
Crystalisation of Pension Scheme Liability relating to past service.	<u>-</u>	<u>223,564</u>
<b>14 NET INCOME</b>		
Net income is stated after charging /(crediting)		
Depreciation of tangible fixed assets	25,718	27,461
Profit on disposal of fixed assets	<u>(80)</u>	<u>(4,125)</u>
<b>15 MEMBERSHIP SUBSCRIPTIONS</b>		
Amount received in advance brought forward	24,258	19,589
Membership Subscriptions	358,231	336,571
Less: Paid to Scout Association	<u>(256,913)</u>	<u>(239,119)</u>
	125,576	117,041
Less amount received in advance carried forward	<u>(25,329)</u>	<u>(24,258)</u>
County Levy	<u>100,247</u>	<u>92,783</u>
<b>16 EXAMINERS FEES</b>		
	2023	2022
	£	£
Fees payable to the independent examiner for:-		
Independent examination of the financial statements	2,850	2,750
Other assurance services	<u>2,304</u>	<u>2,288</u>
	<u>5,154</u>	<u>5,038</u>
<b>17 STAFF COSTS</b>		
Wages and Salaries	25,386	26,616
Redundancy	-	16,845
National Insurance	-	-
Pensions Costs - Defined Benefits Scheme		4,885
Defined Contribution Scheme	<u>327</u>	<u>104</u>
	<u>25,713</u>	<u>48,450</u>
The number of staff to whom Retirement Benefits accruing:		
Defined Benefit Scheme	<u>-</u>	<u>1</u>

There are two employees within defined contribution scheme run by NEST. All contributions were up to date at the year end.

The average number of persons employed was 2 (2022: 2). There are no employees with emoluments above £60,000 (2022: Nil).

**NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST DECEMBER 2023 (CONTINUED)**

**18 TRUSTEE REMUNERATION AND EXPENSES**

The aggregate amount reimbursed to 4 (2022: 5) County Executive Committee Members during the year in respect of travel and other expenses was £2,234 (2022: £1,635).

Trustees did not receive any remuneration for the year ended 31st December 2023.

In 2022 the County Secretary who is a trustee received remuneration in her capacity as County Secretary of £18,276, a redundancy payment of £16,845 and pension contributions amounted to £4,885.

**19 GRANTS PAYABLE**

		<b>2023</b>	2022
		£	£
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	<b>190</b>	5,632
		<hr/>	
		<b>190</b>	<b>6,232</b>
		<hr/> <hr/>	

**20 TANGIBLE FIXED ASSETS**

	<b>Freehold Property</b>	<b>Leasehold property</b>	<b>Equipment</b>	<b>Motor Vehicles</b>	<b>Fixtures and Fittings</b>	<b>Total</b>
	£	£	£	£	£	£
<b>COST</b>						
At 1st January 2023	234,979	58,979	142,218	17,575	25,116	478,867
Additions	-	-	7,574	-	-	7,574
Disposals	-	-	(400)	-	-	(400)
<b>AT 31ST DECEMBER 2023</b>	<b>234,979</b>	<b>58,979</b>	<b>149,392</b>	<b>17,575</b>	<b>25,116</b>	<b>486,041</b>
<b>DEPRECIATION</b>						
At 1st January 2023	93,722	14,962	107,127	14,060	24,783	254,654
Charge	4,700	2,564	14,708	3,515	231	25,718
Disposals	-	-	(80)	-	-	(80)
<b>AT 31ST DECEMBER 2023</b>	<b>98,422</b>	<b>17,526</b>	<b>121,755</b>	<b>17,575</b>	<b>25,014</b>	<b>280,292</b>
<b>NET BOOK VALUES</b>						
<b>AT 31ST DECEMBER 2023</b>	<b>136,557</b>	<b>41,453</b>	<b>27,637</b>	<b>-</b>	<b>102</b>	<b>205,749</b>
<b>AT 31ST DECEMBER 2022</b>	<b>141,257</b>	<b>44,017</b>	<b>35,091</b>	<b>3,515</b>	<b>333</b>	<b>224,213</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 2023 (CONTINUED)**

	2023	2022
	£	£
<b>21 DEBTORS</b>		
Trade Debtors	1,729	2,415
Amounts Owed by Group Undertakings	5,263	3,815
Other Debtors	25,654	101,166
Prepayments and Accrued Interest	<u>7,606</u>	<u>5,718</u>
	<u><b>40,252</b></u>	<u><b>113,114</b></u>

Other debtors of £101,166 in 2022 represents payments made in advance for the 2023 International Jamboree

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

	£	£
Trade Creditors	590	445
Accruals and deferred income	37,525	30,857
Social security and other taxes	8,999	1,844
Pension liability	-	195,000
Other Creditors	<u>1,265</u>	<u>111,085</u>
	<u><b>48,379</b></u>	<u><b>339,231</b></u>

The 2022 comparative figure for other creditors includes £84,370 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 pension contributions

	£	£
Defined Contribution scheme	327	104
Defined benefit scheme	<u>-</u>	<u>4,885</u>

**NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST DECEMBER 2023 (CONTINUED)**

**24 STATEMENT OF FUNDS**

	<b>Balance 01.01.23</b>	<b>Incoming Resources</b>	<b>Outgoing Resources</b>	<b>Transfers</b>	<b>Balances 31.12.23</b>
	£	£	£	£	£
<b>RESTRICTED FUNDS</b>					
Scout Leaders Training fund	-	1,000	-	-	1,000
Gang Show	-	2,000	-	-	2,000
Water Activity Centre	-	2,983	(2,983)	-	-
World Scout Jamboree	19,140	132,325	(152,560)	1,095	-
	<b>19,140</b>	<b>138,308</b>	<b>(155,543)</b>	<b>1,095</b>	<b>3,000</b>
<b>UNRESTRICTED</b>					
<b>Unrestricted Designated Funds</b>					
Activity Bursary Scheme	5,000	-	-	-	5,000
Building Maintenance Fund	20,000	-	-	15,000	35,000
Development Fund	49,400	-	(830)	430	49,000
District Support Fund	47,064	-	-	(7,064)	40,000
Gang Shows	80,000	-	-	(20,000)	60,000
Headquarters Building	250,000	-	-	(250,000)	-
Water Activity Centre Building	-	-	-	145,000	145,000
Contingency Fund	-	-	-	75,000	75,000
International Fund	13,600	-	-	(3,600)	10,000
Major Incident Response Fund	10,000	-	-	-	10,000
	475,064	-	(830)	(45,234)	429,000
General Funds	77,591	249,101	(165,510)	44,139	205,321
<b>Total Unrestricted Funds</b>	<b>552,655</b>	<b>249,101</b>	<b>(166,340)</b>	<b>(1,095)</b>	<b>634,321</b>
<b>Total Funds</b>	<b>571,795</b>	<b>387,409</b>	<b>(321,883)</b>	<b>-</b>	<b>637,321</b>

**Restricted Funds**

**Scout Leaders Training fund**

A fund donated by the Nottingham Rock and Heather Club to finance the training of Scout leaders who have difficulty funding their own contribution towards courses on climbing and hillwalking.

**Gangshow**

A donation from the J N Derbyshire trust towards the next Nottinghamshire Scout and Guide Gang show 2025.

**Water Activity Centre**

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

**World Scout Jamboree**

A fund respect of the 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 2023 (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. This fund is no longer required.
Water Activity Centre Building	A fund for the construction of a new Water Activity Centre building.
Contingency Fund	A fund set aside to cover the bank fraud loss as mentioned in note 30 to the accounts that took place in March 2024.
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 2023
	£	£	£
Tangible Fixed Assets	205,749	-	205,749
Current Assets	476,951	3,000	479,951
Creditors less than one year	(48,379)	-	(48,379)
	634,321	3,000	637,321
	Unrestricted	Restricted	Total Funds 2022
	£	£	£
Tangible Fixed Assets	224,213	-	224,213
Current Assets	667,673	19,140	686,813
Creditors less than one year	(339,231)	-	(339,231)
	552,655	19,140	571,795

**26 FUNDS HELD AS AGENT**

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

	2023	2022
	£	£
Funds Received: Members contributions	6,000	10,000
Funds paid out: Conference Expenses	(4,856)	(6,356)
	1,144	3,644
Balance of Funds held at 31st December 2022	9,777	6,133
Transferred to Derbyshire County Scout Council	(10,921)	-
<b>Balance of Funds held at 31st December 2023</b>	<b>-</b>	<b>9,777</b>

The above figures are not included in these financial statements

## NOTTINGHAMSHIRE COUNTY SCOUT COUNCIL

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2023 (CONTINUED)

#### 27 OTHER FINANCIAL COMMITMENTS

At 31st December 2023 the County Scout Council was committed to making payments under non-cancellable operating leases.

The land and lake at Hoveringham. The rent paid during the year amounted to £1,656.84 (2022: £1,656.84). The rent is subject to review every three years in line with the Retail Prices Index. The next review date is 31st March 2023. The lease terminates on 30th March 2044.

The Sherwood Charity shop lease has expired and it now a tenancy at will. The rent paid during the year amounted to £10,102

The trustees are not aware of any other financial commitments.

#### 28 Subsidiary Undertaking

The Charity has a wholly owned subsidiary, Nottinghamshire Scout Activities a company limited by guarantee number 14005602 incorporated in England & Wales on 28th March 2022.

A Summary of the results of the subsidiary for the year ended 30th June 2023

	£
Turnover	72,411
Costs and expenses	<u>72,175</u>
Profit before tax	236
Taxation	<u>235</u>
Profit for the year	<u><u>1</u></u>

The Statement of Financial Position as at 30th June 2023

Current assets	31,024
Current Liabilities	<u>29,951</u>
Net Current assets	1,073
Accruals and deferred income	<u>1,072</u>
Net assets	<u><u>1</u></u>

Due to the fraudulent activity (see note30) the company is currently dormant and not trading, subject to the recovery of stolen funds.

#### 29 Related Party Transactions

The Charity has a wholly owned subsidiary as detailed in note 28 above. Included in debtors is an amount due from the subsidiary amounting to £5,263 (2022:£3,185). The balance is unsecured and interest free.

#### 30 Post Balance Sheet Event

The charity has been the subject of a bank fraud in March 2024 amounting to £49,460. Also, the subsidiary company was also subject to the fraud amounting to £71,450. The fraud has been reported to the Police and Charity Commission  
The trustees are trying to recover the funds.