



Nottinghamshire County Sout Council
Report and Financial Statements
Year Ended 31 December 2024



**The Queen's Award
for Voluntary Service**

**Nottinghamshire County Scout Council
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**Nottinghamshire County Scout Council
Administration**

Registered Charity Number	522441
Governing Document	Policy Organisation and Rules of the Scout Association
Headquarters	Nottinghamshire County Scout Council Unit One 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	Iliffe Poulter Ltd 1A Bonington Road Mapperley Nottingham NG3 5JR
Bankers	Co-operative Bank Business Direct PO Box 250 WN86WT
Solicitors	Browne Jacobson Solicitors Mowbray House Castle Meadow Road Nottingham NG2 1BJ
Custodians	The Scout Association Trust Corporation Limited Gilwell Park Chingford London E4 7QW

**Nottinghamshire County Scout Council
Officials**

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

Name

Stuart Howells		County Chair
Jack Kellas		County Youth Lead
Christopher Flewitt		County Treasurer(s)
Gavin Hammond		
Jordan Phillips		County Lead Volunteer
Paul Neal		County Deputy Chair
Jacob Piechota		
Kate Smith		
Craig Cole	(Appointed 13/06/2024)	
Christopher Clifford	(Appointed 13/06/2024)	
Gio Kelsey-Dicabria	(Retired 29/11/2024)	
Steven Tupper	(Retired 13/06/2024)	County Lead Volunteer
John Asplin	(Retired 13/06/2024)	County Treasurer(s)
Jayne Burton-Naylor	(Retired 13/06/2024)	County Secretary

Nottinghamshire County Scout Council
Report Of The County Trustee Board
For The Year Ended 31 December 2024

The County Trustee Board presents its report together with Financial Statements for the year ending 31st December 2024. This document should be read in conjunction with the "Policy, Organisation & Rules" of the Scout Association (POR).

Structure, Governance And Management

The County's governing documents are those of The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and The Policy, Organisation and Rules (POR) of The Scout Association. The County Scout Council have adopted the model constitution for a Scout County outlined in POR.

The County is a trust established under its rules which are common to all Scouts.

The Trustees are appointed in accordance with the Policy, Organisation and Rules of The Scout Association and the process the County Board determine.

Additional governance issues

The County is managed by the County Trustee Board, the members of which are the 'Charity Trustees' of the Scout County which is an educational charity. As charity trustees they are responsible for complying with legislation applicable to charities. This includes the registration, keeping proper accounts and making returns to the Charity Commission as appropriate.

The Trustee Board consists of the Chair, Treasurer and up to 10 further Trustees (including 2 Ex Officio Trustees) and meets a minimum of 4 times a year. There must be a minimum of 5 Trustees.

Members of the Trustee Board complete Being a Scouts Trustee learning within the first 6 months of joining the Board.

The County Trustee Board exists to make sure the charity is well-managed, risks are assessed mitigated, buildings and equipment are in good working order, and everyone follows legal and requirements and the organisation's policies and rules. Their support helps other volunteers run high-quality and safe programmes that gives young people skills for life.

Objectives And Activitie

Summary of the objectives of the charity set out in its governing document found within POR.

The Values of Scouting

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.

**Nottinghamshire County Scout Council
Report Of The County Trustee Board
For The Year Ended 31 December 2024**

The Scout Method

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
- make and live by their Promise.

What do Scouts do?

Scouts is where young people make new friends, have amazing adventures, and learn new skills. Scouts are do-ers and give-it-a-go-ers. Yes, we go camping, hiking, swimming, abseiling, cycling and canoeing.

But, we also get to hang out with our friends every week – having fun, playing games, working in a team and taking on new challenges.

Every week, across the UK, Scouts give almost half a million 4-25 year olds the skills they need for school, college, university, the job interview, the important speech, the tricky challenge and the big dreams: the skills they need for life.

Everyone's welcome here. All genders, races and backgrounds. Regardless of your young person's physical ability – there's a Scout adventure out there waiting for them. And we'll help them find it.

Achievements And Performance

Key Achievements

Below are our key achievements in 2024, and you'll be able to find out lots more detail and achievements in the County Lead Volunteer's Annual Report available on the website.

Programme

- Top awards earned: 1,271 Chief Scouts Awards, 131 Duke of Edinburgh Awards, 14 Young Leader Belts & 3 King's Scout Awards
- Notts Scouts Adventure delivered 28,769 youth activity hours and 6,000 adult training hours and introduced new activities like Mega SUPs. It was the first-time use of Hoveringham Activity Centre at County Camp with 760 activity slots. Progress is being made on the new activity centre building, ensuring long-term adventure programme sustainability. We have 110 volunteers supporting the adventure programme.
- The BIG Weekend returned after six years since our last county camp. Over 3,000 participants took part. We relocated to Newark Showground after flooding, offering a full programme including new features like a driving school and silent disco. It involved 18 months of planning and widespread volunteer support.
- Nottingham Gang Show is preparing for its 75th anniversary in 2025. There's been a record audition turnout: 123 senior and 63 junior cast members, all supported by 70+ volunteers.

**Nottinghamshire County Scout Council
Report Of The County Trustee Board
For The Year Ended 31 December 2024**

Growth & Development

- Youth membership increased by 2.2%, exceeding national growth.
- Squirrel numbers rose by 50%, despite slight dips in Beaver and Cub sections.
- Young Leaders increased by 11%, strengthening youth leadership development.
- We introduced tailored District growth plans, with a continued focus on expansion of Squirrel Dreys.

Volunteer Experience

- Launched new digital tools to modernise volunteering (new membership and learning platforms).
- Go-Live Support Team resolved hundreds of volunteer queries.

Volunteering Development

- We delivered lots of training courses, particularly for First Response
- We awarded 108 Wood Badges to our volunteers to recognise the completion of the adult training scheme.
- Launched a County Scout Experience Survey for feedback and input into the new county plan.
- Planning to introduce learning opportunities in mental health, neurodiversity, and behaviour management.
- We recognised lots of our volunteers, with 179 Good Service Awards and 366 Length of Service Awards (totalling 5,920 years of service). Our County Awards Advisory Group have fostered a strong culture of appreciation.

Perception

- We revitalised our county newsletter, making it more engaging and frequent with bitesize content.
- We welcomed our new Chief Scout, Dwayne Fields, to The BIG Weekend.
- Scout Ambassador Tim Peake's visit to Nottingham featured on our national social media pages.
- Forged partnerships with local organisations (e.g. Nottingham Panthers where over 600 discounted tickets have been sold).

Our Ambitions And Areas Of Focus Are

To deliver our strategic vision, we will remain focused on several top-level targets. These key performance indicators will allow us to track progress against our plan and ensure we remain focused on what is important to help Scouting thrive in Nottinghamshire.

We are due to receive a new national strategy in the next 18 months, so this county strategy will be for an interim period of 18 months until the end of 2026. After this point, the plan will be realigned to the new national strategy, although we are not anticipating a drastic change of focus.

Growth

We believe Scouts changes lives, so we want to give every young person and adult in Nottinghamshire the opportunity to join wherever possible.

By the end of 2026 we will:

- Have over 750 Squirrels (356 in 2024), by continuing to open new dreys. We will open at least one new section per district per year.
- Have over 7,400 6-18 year olds (7,109 in 2024) by targeting missing sections in groups and filling existing sections with availability through strategic membership enquiry allocation.
- Have over 1,500 frontline volunteers (1,413 in 2024) by providing a warmer welcome, greater appreciation and investing in our young leaders.

Nottinghamshire County Scout Council
Report Of The County Trustee Board
For The Year Ended 31 December 2024

Programme

Programme is at the heart of what our young people experience. We want to provide an enjoyable, safe, and high-quality programme, consistently delivered by skilled volunteers.

By the end of 2026:

- 40% of youth members achieve top awards (32% in 2024) by supporting sections with programme that is difficult to deliver by providing support, assets and events.
- Over 66% of our members are able to actively influence their weekly programme by providing volunteers with inspiration and guidance on running effective youth forums.

Safety

Keeping our members safe is our highest priority in Scouting. We need to be safe, seen to be safe, and prove that we are safe. We will support our volunteers to understand their responsibilities for running safe activities and maintaining safe meeting places.

By the end of 2026 we will:

- Maintain a compliance score of >98% for all mandatory safety and safeguarding learning.
- Ensure at least 80% of adult volunteers feel confident in ensuring the activities they run are safe, by providing support, inspiration and contact points for matters of safety.

Trusteeship And Training

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

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

Financial Review

The Trustees have agreed a significant investment to the facilities at Hoveringham Activity Centre, which will be 50% funded by our reserves, the balance through external funding, starting in late summer 2025, forecast to be completed in Spring 2026.

The Trustees have agreed to utilise part of our reserves by investing in local Scouting through a Grants Programme, to be launched at the AGM. There will be 5 grants available in total, for District Support to create new income streams to support District Grants; Development Grants to support new Groups and Sections; Community Grants to support community projects, Safety and Accessibility Grants to support safe Scouting for all; and Activity Grants to ensure that no one is excluded from attending events on financial grounds.

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.

Reserves Policy

The Scout Council's reserves comprise of funds designated for specific purposes of £530,000 Restricted Funds of £27,000 and general reserves of £137,331 of which £125,804 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 31st December 2024, the total funds amounted to £694,331 (2023 £637,321). These are detailed in note 23 to the Financial Statements.

**Nottinghamshire County Scout Council
Report Of The County Trustee Board
For The Year Ended 31 December 2024**

Funding

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

Risk Assessment

The County has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss, these include two signatories for all payments and comprehensive insurance policies to ensure that insurable risks are covered. During the year the Trustees have established a Risk & Compliance Committee to enhance risk management.

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 2024 which are set out on pages 11 to 24.

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.

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.



For and on behalf of Iliffe Poulter Ltd

Date 29/05/25

1a Bonington Road,
Mapperley,
Nottingham,
Nottinghamshire
NG3 5JR

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

Nottinghamshire County Scout Council
Statement Of Financial Activities
For The Year Ended 31 December 2024

	Notes	Unrestricted	Restricted £	2024 Total Funds	2023 Total Funds
INCOMING RESOURCES					
Donations and Legacies	4	13,267	-	13,267	32,887
Charitable Activities	5	107,224	223,095	330,319	296,864
Other Trading Activities	6	48,412	17,480	65,892	48,495
Investment Income	7	10,207	-	10,207	9,163
TOTAL		179,110	240,575	419,685	387,409
RESOURCES EXPENDED					
Raising Funds	8	18,001	15,403	33,404	24,905
Charitable Activities	9	100,438	201,788	302,226	296,978
Other Exceptional Expenditure	12	47,045	-	47,045	-
TOTAL		159,778	222,897	382,675	321,883
NET INCOME/(DEFICIT)		19,332	17,678	37,010	65,526
NET MOVEMENT IN FUNDS		19,332	17,678	37,010	65,526
RECONCILIATION OF FUNDS					
Fund balances brought forward	23	634,321	3,000	637,321	571,795
Funding received		-	26,000	26,000	-
Funding utilised		(4,000)	(2,000)	(6,000)	-
Fund balances carried fwd	23	649,653	44,678	694,331	637,321

All activities relate to continuing operations

The notes on pages 12 to 23 form part of these Financial Statements

**Nottinghamshire County Scout Council
Balance Sheet As At 31 December 2024**

	Note	£	2024 £	£	2023 £
FIXED ASSETS					
Tangible Assets	19		172,599		205,749
CURRENT ASSETS					
Stocks		-		900	
Debtors	20	14,680		40,252	
Cash at Bank and in Hand		<u>561,938</u>		<u>438,799</u>	
		576,618		479,951	
CREDITORS: amounts falling due within one year	21	<u>54,886</u>		<u>48,379</u>	
NET CURRENT ASSETS			521,732		431,572
NET ASSETS			<u>694,331</u>		<u>637,321</u>
Represented by:					
RESTRICTED FUNDS	23		27,000		3,000
UNRESTRICTED FUNDS					
Designated funds	23	530,000		429,000	
Unrestricted funds	23	<u>137,331</u>		<u>205,321</u>	
			<u>667,331</u>		<u>634,321</u>
THE COUNCIL'S FUNDS			<u>694,331</u>		<u>637,321</u>

The financial statements were approved by the Trustees on 29th May 2025 and are signed on their behalf by:



CJ Flewitt
Trustee-Treasurer



S Howells
Trustee- County Chair

The notes on pages 12 to 23 form part of these financial statements.

Statement Of Cash Flows
For The Year Ended 31 December 2024

	2024	2023
	£	£
Cash flows from operating activities :		
Net cash provided by (used in)operating activities	<u>130,550</u>	<u>(136,115)</u>
Cash flows from investing activities		
Interest on bank deposits	10,207	9,163
Purchase of fixed assets	(17,618)	(7,574)
Proceeds from sale of tangible assets	-	400
Net cash used in investing activities	<u>(7,411)</u>	<u>1,989</u>
Change in cash and cash equivalents during the year	123,139	(134,126)
Cash and cash equivalents at the beginning of the year	438,799	572,925
Cash and cash equivalents at the end of the year	<u>561,938</u>	<u>438,799</u>
Reconciliation of net income/(expenditure) to net cash flow from operating activities		
Cash at bank and in hand brought forward	37,010	65,526
Net income/(expenditure) for the year	37,010	65,526
Adjustments for :		
Depreciation	50,768	25,718
Profit on disposal of fixed assets	-	(80)
Interest on bank deposits	(10,207)	(9,163)
Funding received	26,000	-
Funding utilised	(6,000)	-
(increase)/decrease in stocks	900	(126)
(increase)/decrease in debtors	25,572	72,862
(Decrease)/increase in creditors	6,507	(290,852)
	<u>130,550</u>	<u>(136,115)</u>
Cash at bank and in hand	<u>561,938</u>	<u>438,799</u>

The notes on pages 12 to 23 form part of these financial statements.

Nottinghamshire County Scout Council
Notes To The Financial Statements
For The Year Ended 31 December 2024

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 BAA.

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

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

Nottinghamshire County Scout Council
Notes To The Financial Statements
For The Year Ended 31 December 2024 (Continued)

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.

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 £1,000 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.

Nottinghamshire County Scout Council
Notes To The Financial Statements
For The Year Ended 31 December 2024 (Continued)

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.

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.

	Unrestricted	Restricted	Total Funds
	£	£	2024 £
4 Donations And Legacies			
Donations	13,267	-	13,267
Legacies	-	-	-
General Grants provided by Notts County Council	-	-	-
	13,267	-	13,267

	Unrestricted	Restricted	Total Funds
	£	£	2023 £
Donations	-	5,983	5,983
Legacies	25,654	-	25,654
General Grants provided by Notts County Council	1,250	-	1,250
	26,904	5,983	32,887

Nottinghamshire County Scout Council
Notes To The Financial Statements
For The Year Ended 31 December 2024 (Continued)

5 Charitable Activities

	Unrestricted	Restricted	Total Funds 2024
	£	£	£
Membership Subscriptions (note 14)	105,954		105,954
Adventure	-	43,965	43,965
The Big Weekend	-	155,558	155,558
Emergency Scout Support Team	-	23,572	23,572
Jamboree	1,270	-	1,270
Other Activities	-	-	-
Nottingham Emergency Scout Support Team	-	-	-
Books and Badges	-	-	-
	107,224	223,095	330,319

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

6 Other Trading Activities

	Total Funds			Total Funds	
	Unrestricted	Restricted	2024	Unrestricted	2023
	£	£	£	£	£
Gang Show	-	17,480	17,480	-	-
Charity Shops	48,412	-	48,412	48,495	48,495
	48,412	17,480	65,892	48,495	48,495

7 Investment Income

	Total Funds			Total Funds	
	Unrestricted	2024	Unrestricted	2023	
	£	£	£	£	
Bank Interest Receivable	10,207	10,207	9,163	9,163	

Nottinghamshire County Scout Council
Notes To The Financial Statements
For The Year Ended 31 December 2024 (Continued)

8 Costs Of Other Trading Activities

	Unrestricted	Restricted	Total Funds 2024
	£	£	£
Gang Shows	486	15,403	15,889
Charity Shops	15,056	-	15,056
Support Costs	-	-	-
Depreciation	2,459	-	2,459
	<u>18,001</u>	<u>15,403</u>	<u>33,404</u>

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

Nottinghamshire County Scout Council
Notes To The Financial Statements
For The Year Ended 31 December 2024 (Continued)

9 Expenditure On Charitable Activities

	Unrestricted	Restricted	Total Funds 2024
	£	£	£
Activities and Sports	5,565	-	5,565
Notts Scout Adventure Centre	-	29,115	29,115
Jamboree	-	-	-
The Big Weekend	2,636	149,852	152,488
Other Activities	1,113	-	1,113
Training	1,504	-	1,504
County Team Recognition	-	-	-
Nottingham Emergency Scout Support Team	-	22,821	22,821
Regional Fund	1,500	-	1,500
Development	5,976	-	5,976
Grants Payable (Note 18)	-	-	-
Commissioners and Advisors Expenses	6,723	-	6,723
Depreciation	13,507	-	13,507
Profit on Disposal of Fixed Assets	-	-	-
Books and Badges	5,891	-	5,891
Support Costs (Note 10)	56,023	-	56,023
	100,438	201,788	302,226

	Unrestricted	Restricted	Total Funds 2023
	£	£	£
Activities and Sports			
Notts Scout Adventure Centre	24,370	2,983	27,353
Jamboree	-	152,560	152,560
The Big Weekend	-	-	-
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 18)	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 10)	60,864	-	60,864
	141,435	155,543	296,978

Nottinghamshire County Scout Council
Notes To The Financial Statements
For The Year Ended 31 December 2024 (Continued)

10 Support Costs

	Total Funds		Total Funds	
	Unrestricted £	2024 £	Unrestricted £	2023 £
Administration Salaries and NIC	19,456	19,456	25,386	25,386
Pension Contributions	100	100	327	327
Repairs and Renewals	3,731	3,731	4,511	4,511
Printing and Stationary	3,052	3,052	2,216	2,216
Postage and Telephone	1,532	1,532	2,414	2,414
Insurance	4,047	4,047	3,616	3,616
Rates, Heat, Light and Water	8,587	8,587	6,947	6,947
Bank Charges	1,036	1,036	980	980
Other Expenses	4,370	4,370	4,315	4,315
Depreciation	4,802	4,802	6,451	6,451
Irrecoverable VAT	-	-	4,689	4,689
Bad Debts	-	-	(9)	(9)
Governance Costs (note 11)	5,310	5,310	9,021	9,021
	56,023	56,023	70,864	70,864
		-		
Charitable Activities	56,023	56,023	60,864	60,864
Raising Funds		-	10,000	10,000
	56,023	56,023	70,864	70,864

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

11 Governance Costs

	Total Funds		Total Funds	
	Unrestricted £	2024 £	Unrestricted £	2023 £
Examiners Fee	1,965	1,965	2,850	2,850
HR Consultancy	1,560	1,560	1,560	1,560
Accountancy	722	722	2,304	2,304
Legal & professional	796	796	-	-
AGM Expenses	-	-	73	73
County Trustees' Expenses	267	267	2,234	2,234
	5,310	5,310	9,021	9,021

12 Other Exceptional Expenditure

	2024 £	2023 £
Irrecoverable funds lost to external fraud	9,905	-
Irrecoverable loan written off	7,140	-
Depreciation adjustment to reflect revaluation of building	30,000	-
	47,045	-

Nottinghamshire County Scout Council
Notes To The Financial Statements
For The Year Ended 31 December 2024 (Continued)

	2024	2023
	£	£
13 Net Income		
Net income is stated after charging /(crediting)		
Depreciation of tangible fixed assets	50,768	25,718
Profit on disposal of fixed assets	-	(80)
	-	(80)

14 Membership Subscriptions

Amount received in advance brought forward	25,329	24,258
Membership Subscriptions	107,691	358,231
Less: Paid to Scout Association	-	(256,913)
	133,020	125,576
Less amount received in advance carried forward	(27,066)	(25,329)
County Levy	105,954	100,247

15 Examiners Fees

Fees payable to the independent examiner for:-		
Independent examination of the financial statements	1,965	2,850
Other assurance services	722	2,304
	2,687	5,154

16 Staff Costs

Wages and Salaries	19,472	25,386
Redundancy	-	-
National Insurance	(16)	-
Pensions Costs - Defined Benefits Scheme	-	-
Defined Contribution Scheme	100	327
	19,556	25,713

The number of staff to whom Retirement Benefits accruing:
 Defined Benefit Scheme

	-	-
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There was one 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 1 (2023: 2). There are no employees with emoluments above £60,000 (2023: Nil).

17 Trustee Remuneration And Expenses

The aggregate amount reimbursed to County Executive Committee Members during the year in respect of travel and other expenses was £267 (2023: £2,234).

Trustees did not receive any remuneration for the year ended 31st December 2024.

18 Grants Payable

	2024	2023
	£	£
Individuals - to fund attendance at activities	-	190

Nottinghamshire County Scout Council
Notes To The Financial Statements
For The Year Ended 31 December 2024 (Continued)

19 Tangible Fixed Assets

	Freehold Property £	Leasehold Property £	Equipment £	Motor Vehicles £	Fixtures and Fittings £	Total £
Cost						
At 1st Jan 2024	234,979	58,979	149,392	17,575	25,116	486,041
Additions	-	-	17,618	-	-	17,618
Disposals	-	-	(33,696)	-	-	(33,696)
At 31st Dec 2024	234,979	58,979	133,314	17,575	25,116	469,963

Depreciation

At 1st Jan 2024	98,422	17,526	121,755	17,575	25,014	280,292
Charge	4,700	32,564	13,402	-	102	50,768
Disposals	-	-	(33,696)	-	-	(33,696)
At 31st Dec 2024	103,122	50,090	101,461	17,575	25,116	297,364

Net Book Values

At 31st Dec 2024	131,857	8,889	31,853	-	-	172,599
At 31st Dec 2023	136,557	41,453	27,637	-	102	205,749

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

	2024 £	2023 £
20 Debtors		
Trade Debtors	6,524	1,729
Amounts Owed by Group Undertakings	-	5,263
Other Debtors	-	25,654
Prepayments and Accrued Interest	8,156	7,606
	14,680	40,252

Last year Trade Debtors included Legacy £25,654

Last year Prepayment & Accruals included undeposited funds £7,389

21 Creditors: Amounts Falling Due Within One Year

	£	£
Trade Creditors	5,036	590
Accruals and deferred income	48,521	37,525
Social security and other taxes	1,119	8,999
Other Creditors	210	1,265
	54,886	48,379

22 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	100	327
Defined benefit scheme	-	-

Nottinghamshire County Scout Council
Notes To The Financial Statements
For The Year Ended 31 December 2024 (Continued)

23 Statement Of Funds

	Balance 01-Jan-24	Incoming Resources	Outgoing Resources	Transfers	Balances 31-Dec-24
	£	£	£	£	£
RESTRICTED FUNDS					
Scout Leaders Training fund	1,000	-	-	-	1,000
Gang Show	2,000	5,000	(2,000)	-	5,000
Adventure Build	-	21,000	-	-	21,000
					-
	3,000	26,000	(2,000)	-	27,000
UNRESTRICTED					
Unrestricted Designated Funds					
Activity Bursary Scheme	5,000	-	-	95,000	100,000
Building Maintenance Fund	35,000	-	-	(35,000)	-
Community Fund	-	-	-	50,000	50,000
Development Fund	49,000	-	-	1,000	50,000
District Support Fund	40,000	-	(4,000)	24,000	60,000
Gang Shows	60,000	-	-	(60,000)	-
Safety Fund	-	-	-	50,000	50,000
Water Activity Centre Building	145,000	-	-	75,000	220,000
Contingency Fund	75,000	-	-	(75,000)	-
International Fund	10,000	-	-	(10,000)	-
Major Incident Response Fund	10,000	-	-	(10,000)	-
					-
	429,000	-	(4,000)	105,000	530,000
General Funds	205,321	277,155	(222,897)	(122,248)	137,331
Total Unrestricted Funds	634,321	277,155	(226,897)	(17,248)	667,331
Total Funds	637,321	303,155	(228,897)	(17,248)	694,331

Restricted Funds

Scout Leaders Training fund

A fund donated by the Nottingham Rock and Heather Club to finance the training of Scout leaders to safely take young people into the hills

Gang show

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

Water Activity Centre / Adventure

This fund represents donations received for the new build at Hoveringham due to commence Summer 25

Designated Funds

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

Activity Fund	The activity bursary fund has been expanded to cover leader adventurous activity training and financial support to ensure no young people are prevented from attending activities due to financial hardship
Building Maintenance Fund	This has been closed with funds transferred to a safety fund to ensure Scout buildings are accesible to all and can operate safely
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 invest in new income streams to provide financial support locally

Nottinghamshire County Scout Council
Notes To The Financial Statements
For The Year Ended 31 December 2024 (Continued)

23 Statement Of Funds Continued
Designated Funds continued

Water Activity Centre Building A fund for the construction of a new Water Activity Centre building.

24 Analysis Of Net Assets Between Funds

	Unrestricted	Restricted	Total Funds 2024
	£	£	£
Tangible Fixed Assets	172,599	-	172,599
Current Assets	549,618	27,000	576,618
Creditors less than one year	(54,886)	-	(54,886)
	667,331	27,000	694,331

	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

25 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

	2024	2023
	£	£
Funds Received: Members contributions	279,938	6,000
Funds paid out: Conference Expenses	(279,938)	(4,856)
	-	1,144
Balance of Funds held at 31st December 2023	-	9,777
Transferred to Derbyshire County Scout Council	-	(10,921)
Balance of Funds held at 31st December 2024	-	-

The above figures are not included in these financial statements

26 Other Financial Commitments

At 31st December 2024 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 (2023: £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 £10,186 (2023: £10,102).

The trustees are not aware of any other financial commitments.

Nottinghamshire County Scout Council
Notes To The Financial Statements
For The Year Ended 31 December 2024 (Continued)

27 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.

The subsidiary has ceased to trade and has made an application to be struck off.

A summary of the results of the subsidiary for the year ended 31st December 2024

The Statement of Financial Position as at 31st December 2024

Current assets	-
Current Liabilities	-
Net Current assets	-
Accruals and deferred income	-
Net assets	-

28 Related Party Transactions

The Charity has a wholly owned subsidiary as detailed in note 27 above. During the year an amount of £7,140 was written off as irrecoverable following on from the consequences of fraudulent activity by a third party reported last year. As at the balance sheet the amount due from the subsidiary was £Nil (2023 : £5,263).