

CHARITY REGISTRATION NUMBER: 304155

The Norfolk County Scout Council
Unaudited financial statements
31 March 2020

The Norfolk County Scout Council

Financial statements

Year ended 31 March 2020

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The Norfolk County Scout Council

Trustees' annual report

Year ended 31 March 2020

The Board of management present their report and the unaudited financial statements of the charity for the year ended 31 March 2020.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: 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 published in October 2019.

Reference and administrative details

Registered charity name	The Norfolk County Scout Council
Charity registration number	304155
Principal office	Eaton Vale Church Lane Eaton Norwich NR4 6NN

The trustees

The trustees who served during the year and at the date of approval were as follows:

Emily Alcock
Nigel Boast (resigned 10 September 2019)
Matthew Burrell
Richard Butler
Nicola Cubitt
Marylyn Evans
Emily Fenton
Louis Franklin (appointed 1 May 2019)
Richard Garwood (appointed 10 September 2019)
Dan Gentle
Tom Hadley
Ray Hollands
John Howling
Tim Rowe (resigned 10 September 2019)
Rena Savage (resigned 10 September 2019)
John Sweeney
Paul Weeks

The Norfolk County Scout Council

Trustees' annual report *(continued)*

Year ended 31 March 2020

County Chair	Rena Savage (to 10 September 2019) Richard Garwood (from 10 September 2019 to 8 July 2020)
County Secretary	Karen Martin
County Treasurer	Paul Weeks
County Commissioner	Matthew Burrell
Independent examiner	M Proctor FCA DChA Lovewell Blake LLP Chartered accountants Bankside 300 Peachman Way Broadland Business Park Norwich NR7 0LB
Bankers	Clydesdale Bank Clydesdale House Meridian Way Norwich NR7 0TA Barclays Bank Plc 298A Aylsham Road Norwich Norfolk NR2 2RJ

The Norfolk County Scout Council

Trustees' annual report *(continued)*

Year ended 31 March 2020

Objectives and activities

The constitution of the Norfolk County Scout Council and its Governing Body Instrument are embodied in the Policy Organisation and Rules of the Scout Association which outlines the authority and powers of the Trustees. No restrictions are placed on the Trustees and their operation of the Charity and its investment powers.

The charity exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society within the County of Norfolk through Scouting and to support the work of the County Commissioner, Assistant Commissioners and staff, in the provision of Scouting to the widest possible number of young people.

The Scout Association exists by authority of a Royal Charter, granted by King George V in 1912 and supplemented by further Charters granted by King George VI and Queen Elizabeth II. These Charters give authority to the Bye Laws of the Association, which are approved by Her Majesty's Privy Council. The Bye Laws, in turn, authorise the making of rules for the regulation of the Association's affairs and thereby give authority for the Policy, Organisation and Rules of the Scout Association. The purpose of the Norfolk County Scout Council within The Scout Association is to provide leadership, advice and support for Scout Districts and, through them, for Scout Groups in the County of Norfolk.

Public benefit

The Trustees of Norfolk County Scout Council accept the need to have regard to the Charity Commission's guidance on public benefit. They recognise that it is their responsibility to ensure that the benefits offered are realised in Norfolk by promoting all aspects of scouting within the county both within the membership and in the wider community.

The aim of scouting is to help young people develop mentally, physically and spiritually so that they can make a positive contribution which will be of benefit to their community and the wider world in helping them to become responsible citizens. Membership for both the young people and leaders is voluntary and the organisation believes in being fair, open and inclusive.

The Norfolk County Scout Council

Trustees' annual report *(continued)*

Year ended 31 March 2020

Achievements and performance

Like all years the year ended 31 March 2020 was another busy and eventful one for Norfolk Scouts. As a community organisation our membership of young people who we provide activities each week grew by about 2%, to nearly 7,000 young people.

Nearly 1,000 of our young people have achieved the top awards in their section.

Our adult volunteer numbers stayed broadly the same.

Some strategic work to better support the development of our adults has created a 'People' workstream which is focused on induction, training and retention of adults.

A new Deputy County Commissioner (People) was appointed and new senior volunteers recruited to fill key training roles.

We held our first 'Big Weekend' in February as an opportunity for adults to come together celebrate, make new friends and learn new skills.

We also took the opportunity to restructure our support networks and moved from nine districts to eight, as a result 1st Brandon Scout Group moved from Norfolk Scouts to Suffolk Scouts to align with geographical boundaries.

18 young people and 2 adult leaders attended the World Scout Jamboree in West Virginia, USA.

As always this is just a key point summary, there are many more achievement and successes detailed in our Annual Report booklet.

Scouting would not exist if it was not for the excitement of our young people, the support of their parents and carers; and the selflessness and dedication of our adult volunteers. We thank them all.

Alec Bussey Centre

The Alec Bussey Centre is located in Rowington Road in Norwich and it was gifted to the Norfolk County Scout Council by the Trustees of the 2nd Norwich Scout Group. Ownership is now vested in the Scout Association Trust Corporation, as custodian trustee for Norfolk County Scout Council. Following a programme of extensive refurbishment, the premises now provide a valuable resource for Norfolk Scouts, both as an activity and training centre and also as the administration base for the Norfolk County Scout Council's development project. The project supports the development of Scouting at group level throughout the County and funds have been raised from internal sources, trusts, corporate and private donations to meet the project's costs.

The property was valued by Bidwells on market value and existing use basis as at 31 March 2004 at a value of £125,000. Improvements made to the freehold property since 31 March 2004 are included at cost.

Financial review

The unrestricted funds (including designated funds) showed net expenditure of £21,187.

Reserves policy

The policy of Norfolk County Scout Council is to maintain sufficient funds to cover twelve months normal operating costs, which amount to approximately £225,000, to enable it to carry out its objectives and to meet periodic capital expenditure and unforeseen contingencies.

At 31 March 2020 the total reserves amounted to £568,282, of which designated funds were £384,786. Free reserves amounted to £248,698.

The Norfolk County Scout Council

Trustees' annual report *(continued)*

Year ended 31 March 2020

Financial review *(continued)*

Investment policy

The Trustees have a policy of investing surplus funds at minimum risk, mainly in Money Market linked deposit accounts with major financial institutions.

Principal funding sources

The majority of the Charity's income is from its charitable activities. A significant amount of income comes from subscriptions, and direct charitable trading.

Plans for future periods

We continue to work towards our County plan. The focus areas for the next couple of years are:

- Focus on developing amazing section leaders with practical Scouting skills.
- The Adventurous Activity and Nights Away Permit Scheme will be promoted, understood and operating successfully.
- Transform Adult Recruitment.
- Have a high quality Adult Training provision.
- New Adult Volunteers have a fabulous welcome to Norfolk Scouts.
- Raise the profile of Scouting in the local communities of Norfolk.
- We will also support Trustees with a bespoke Trustee support day.

By 2023 we aim to be providing skills for life to over 7,000 Young People, supported by nearly 3,000 Adults.

Structure, governance and management

Governing document

The organisation is an unincorporated trust, constituted under a trust deed dated 25 March 1960 and registered as a charity on 11 February 1964. The constitution of the charity was updated and agreed on 5 September 2017. The Council is run in accordance with the Policy, Organisation and Rules (POR) of The Scout Association.

Appointment of trustees

The members of the Executive Committee, who are also Trustees, are elected each year at the Annual General Meeting of the Norfolk County Scout Council. The County Commissioner is appointed by the Scout Association, with the Chair being nominated by the County Commissioner.

Induction and training of trustees

The induction and training of new Trustees is supported by the 'Getting Started' modules of the Scout Association adult training scheme.

Risk management

The Trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate the exposure to these risks.

The Norfolk County Scout Council

Trustees' annual report *(continued)*

Year ended 31 March 2020

Structure, governance and management *(continued)*

Organisational structure

The Executive Committee meets to receive reports from its officers and sub-committee chairs and to ensure the professional operation of Norfolk Scouts at a County level. The Executive Committee, working through its sub-committees, ensures the operation of County Scout affairs.

The current members of the Executive Committee who served during the year and up to the date of this report are set out on page 1.

Related parties

Girl Guiding Norfolk and Eaton Vale Scout & Guide Activity Centre Limited (EVAC Limited) are connected charities.

EVAC Limited was formed in April 1999 as a joint enterprise with the Norfolk Guides and took on the responsibilities of the Eaton Vale campsite. EVAC Limited has replaced the old building and developed the site and its services. The Executive Committee can appoint up to four Trustees to represent its interests on the Board of Directors.

True and fair override

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities: 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) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Independent examiner

Mark Proctor FCA DChA is willing to stand as independent examiner in future years.

The trustees' annual report was approved on 7 September 2020 and signed on behalf of the board of trustees by:

Dan Gentle
County Vice Chair

The Norfolk County Scout Council

Independent examiner's report to the trustees of The Norfolk County Scout Council

Year ended 31 March 2020

I report to the charity trustees on my examination of the financial statements of the charity for the year ended 31 March 2020 which comprise the statement of financial activities, balance sheet and the related notes.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements 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 charity'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 because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), 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 financial statements do not accord with those records; or
3. the financial statements 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.

The Norfolk County Scout Council

Independent examiner's report to the trustees of The Norfolk County Scout Council *(continued)*

Year ended 31 March 2020

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

Your attention is drawn to the fact that the Charity has prepared the accounts (financial statements) in accordance with Accounting and Reporting by Charities: 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

M Proctor FCA DChA
Independent Examiner

Lovewell Blake LLP
Chartered accountants
Bankside 300
Peachman Way
Broadland Business Park
Norwich
NR7 0LB

23 September 2020

The Norfolk County Scout Council

Statement of financial activities

Year ended 31 March 2020

		2020		2019
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	4	17,613	17,613	21,425
Charitable activities	5	98,722	98,722	503,867
Other trading activities	6	188,081	188,081	228,862
Investment income	7	1,189	1,189	909
Other income		5,672	5,672	3,925
Total income		<u>311,277</u>	<u>311,277</u>	<u>758,988</u>
Expenditure				
Expenditure on raising funds:				
Costs of other trading activities	8	98,890	98,890	114,489
Expenditure on charitable activities	9	233,574	233,574	577,150
Total expenditure		<u>332,464</u>	<u>332,464</u>	<u>691,639</u>
Net (expenditure)/income and net movement in funds		<u>(21,187)</u>	<u>(21,187)</u>	<u>67,349</u>
Reconciliation of funds				
Total funds brought forward		589,469	589,469	522,120
Total funds carried forward		<u>568,282</u>	<u>568,282</u>	<u>589,469</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 11 to 21 form part of these financial statements.

The Norfolk County Scout Council

Balance sheet

31 March 2020

	Note	2020 £	£	2019 £	£
Fixed assets					
Intangible assets	14		1		1
Tangible fixed assets	15		169,583		172,009
Investments	16		150,000		150,000
			<u>319,584</u>		<u>322,010</u>
Current assets					
Stock	17	41,412		38,351	
Debtors	18	55,719		77,060	
Cash at bank and in hand		196,430		240,231	
		<u>293,561</u>		<u>355,642</u>	
Creditors: Amounts falling due within one year	19	<u>44,863</u>		<u>88,183</u>	
Net current assets			<u>248,698</u>		<u>267,459</u>
Total assets less current liabilities			<u>568,282</u>		<u>589,469</u>
Net assets			<u>568,282</u>		<u>589,469</u>
Funds of the charity					
Unrestricted funds			<u>568,282</u>		<u>589,469</u>
Total charity funds	21		<u>568,282</u>		<u>589,469</u>

These financial statements were approved by the board of trustees and authorised for issue on 7 September 2020, and are signed on behalf of the board by:

Dan Gentle
County Vice Chair

Paul Weeks
County Treasurer

The notes on pages 11 to 21 form part of these financial statements.

The Norfolk County Scout Council

Notes to the financial statements

Year ended 31 March 2020

1. General information

The charity is a registered charity in England and Wales and is unincorporated. The address of the principal office is Eaton Vale, Church Lane, Eaton, Norwich, NR4 6NN.

2. Statement of compliance

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: 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 issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

3. Accounting policies

(a) Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain items at fair value.

The financial statements are prepared in sterling, which is the functional currency of the entity, and rounded to the nearest £.

(b) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to continue as a going concern. The trustees have taken into account the effects of COVID-19 in making this assessment.

(c) Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

(d) Income

All income is included in the Statement of Financial Activities when the charity is entitled to the income, any performance related conditions attached have been met or are fully within the control of the charity, the income is considered probable and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

The Norfolk County Scout Council

Notes to the financial statements *(continued)*

Year ended 31 March 2020

3. Accounting policies *(continued)*

Income *(continued)*

- Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- Investment income is included when receivable.
- Income from charitable trading activity is accounted for when earned.
- Income from charitable activities is recognised upon delivery of the specific event.

(e) Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

(f) Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

Website	-	straight line over 4 years
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If there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new estimates.

Year ended 31 March 2020

The Norfolk County Scout Council

Notes to the financial statements *(continued)*

Year ended 31 March 2020

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Donations				
Donations, gifts and legacies	<u>17,613</u>	<u>17,613</u>	<u>21,425</u>	<u>21,425</u>

5. Charitable activities

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Income from events	88,175	88,175	4,592	4,592
County events	<u>10,547</u>	<u>10,547</u>	<u>499,275</u>	<u>499,275</u>
	<u>98,722</u>	<u>98,722</u>	<u>503,867</u>	<u>503,867</u>

6. Other trading activities

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Other income	1,909	1,909	1,384	1,384
Shop income	109,846	109,846	122,280	122,280
Membership subscriptions	76,326	76,326	75,198	75,198
Administration services	—	—	30,000	30,000
	<u>188,081</u>	<u>188,081</u>	<u>228,862</u>	<u>228,862</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Bank interest receivable	<u>1,189</u>	<u>1,189</u>	<u>909</u>	<u>909</u>

8. Costs of other trading activities

The trading activity is as follows:

	2020 £	2019 £
Sales	109,846	122,800
Cost of sales	<u>(79,890)</u>	<u>(93,809)</u>
Gross profit	29,956	28,471
Other income	271	151
Overheads	<u>(19,000)</u>	<u>(20,680)</u>
Net surplus	<u>11,227</u>	<u>7,942</u>

The Norfolk County Scout Council

Notes to the financial statements *(continued)*

Year ended 31 March 2020

9. Expenditure on charitable activities by activity type

	Activities undertaken directly	County events	Total Funds 2020	Total Funds 2019
	£	£	£	£
Activities	114,009	22,164	136,173	481,449
Donations	5,625	–	5,625	7,682
Salaries and pensions	25,593	–	25,593	23,635
Stationery and postage	5,034	–	5,034	7,171
PR and advertising	275	–	275	1,775
Telephone	1,915	–	1,915	2,679
Rent, utilities and cleaning	13,007	–	13,007	5,371
Insurances and licences	2,967	–	2,967	3,453
Travelling and subsistence	7,704	–	7,704	7,764
Repairs and renewals	12,292	–	12,292	11,158
Professional fees	1,800	–	1,800	–
Bank charges and interest	458	–	458	465
Depreciation	2,426	–	2,426	2,526
Training	2,494	–	2,494	1,674
Sundries	5,565	–	5,565	5,685
Other meeting costs	3,221	–	3,221	8,800
Governance costs	7,025	–	7,025	5,863
	<u>211,410</u>	<u>22,164</u>	<u>233,574</u>	<u>577,150</u>

All charitable activities expenditure in both the current and previous year is unrestricted.

Analysis of governance costs

	Unrestricted Funds	Total Funds 2020	Unrestricted Funds	Total Funds 2019
	£	£	£	£
Accountancy fees	1,470	1,470	1,425	1,425
Independent examination fee	3,690	3,690	3,245	3,245
Costs of Trustees' meetings	1,865	1,865	1,193	1,193
	<u>7,025</u>	<u>7,025</u>	<u>5,863</u>	<u>5,863</u>

10. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2020 £	2019 £
Depreciation of tangible fixed assets	2,426	2,526
Operating lease payments - equipment	<u>1,222</u>	<u>1,012</u>

The Norfolk County Scout Council

Notes to the financial statements *(continued)*

Year ended 31 March 2020

11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2020	2019
	£	£
Wages and salaries	38,873	36,801
Employer contributions to pension plans	<u>2,684</u>	<u>2,798</u>
	<u>41,557</u>	<u>39,599</u>

The average head count of employees during the year was 3 (2019: 3). The average number of full-time equivalent employees during the year is analysed as follows:

	2020	2019
	No.	No.
Number of employees	<u>2</u>	<u>2</u>

No employee received employee benefits of more than £60,000 during the year (2019: Nil).

12. Trustee remuneration and expenses

The Trustees received no remuneration during the year. Travel and out of pocket expenses amounting to £4,394 (2019 - £2,591) have been reimbursed to 5 Trustees (2019 - 8 Trustees).

13. Transfers between funds

The balance of the surplus arising on the county trading shop for 2020, £11,227, together with an amount of £9,800 for rent was transferred from general funds to the Alec Bussey Centre Fund.

14. Intangible assets

	Website
	£
Cost	
At 1 Apr 2019 and 31 Mar 2020	<u>4,114</u>
Amortisation	
At 1 Apr 2019 and 31 Mar 2020	<u>4,113</u>
Carrying amount	
At 31 Mar 2020	<u>1</u>
At 31 Mar 2019	<u>1</u>

The Norfolk County Scout Council

Notes to the financial statements *(continued)*

Year ended 31 March 2020

15. Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 Apr 2019 and 31 Mar 2020	<u>165,817</u>	<u>33,222</u>	<u>199,039</u>
Depreciation			
At 1 Apr 2019	–	27,030	27,030
Charge for the year	–	<u>2,426</u>	<u>2,426</u>
At 31 Mar 2020	<u>–</u>	<u>29,456</u>	<u>29,456</u>
Carrying amount			
At 31 Mar 2020	<u>165,817</u>	<u>3,766</u>	<u>169,583</u>
At 31 Mar 2019	<u>165,817</u>	<u>6,192</u>	<u>172,009</u>

The Norfolk County Scout Council were gifted land a number of years ago at Eaton Vale, however, they have granted a 99 year lease in respect of this land to Eaton Vale Scout & Guide Activity Centre Limited which commenced 1 April 1999. No rental income is received. Ownership of the land is now vested in the Scout Association Trust Corporation, as custodian trustee for Norfolk County Scout Council. In view of the long lease, the land is not recognised in the accounts.

16. Investments

	Other investments £
Cost or valuation	
At 1 Apr 2019	150,000
Additions	–
At 31 Mar 2020	<u>150,000</u>
Impairment	
At 1 Apr 2019 and 31 Mar 2020	–
Carrying amount	
At 31 Mar 2020	<u>150,000</u>
At 31 Mar 2019	<u>150,000</u>

All investments shown above are held at valuation.

The investments comprise freehold property at Old Lakenham, which is let to the 1st Norwich Sea Scouts at a peppercorn rent of £250 per year under a thirty year lease which commenced 22 August 2011.

17. Stocks

	2020 £	2019 £
Stock	<u>41,412</u>	<u>38,351</u>

The Norfolk County Scout Council

Notes to the financial statements *(continued)*

Year ended 31 March 2020

18. Debtors

	2020 £	2019 £
Prepayments and accrued income	27,061	59,094
Other debtors	28,658	17,966
	<u>55,719</u>	<u>77,060</u>

19. Creditors: Amounts falling due within one year

	2020 £	2019 £
Accruals and deferred income	22,854	55,044
Other creditors	22,009	33,139
	<u>44,863</u>	<u>88,183</u>

20. Deferred income

	2020 £	2019 £
At 1 April 2019	50,374	256,850
Amount released to income	(50,374)	(256,850)
Amount deferred in year	18,044	50,374
At 31 March 2020	<u>18,044</u>	<u>50,374</u>

Deferred income comprises income from events which are due to take place after the year end.

The Norfolk County Scout Council

Notes to the financial statements *(continued)*

Year ended 31 March 2020

21. Analysis of charitable funds

Unrestricted funds

	At 1 Apr 2019	Income	Expenditure	Transfers	At 31 Mar 2020
	£	£	£	£	£
General funds	241,309	284,725	(297,511)	(45,027)	183,496
Future Scout					
Development Fund	50,008	2	–	–	50,010
Alec Bussey Centre	259,281	18,245	(15,340)	21,027	283,213
Norfolk Scout Canoe					
Team Active Support Unit	9,510	5,850	(8,979)	–	6,381
NORJAM	28,662	218	(8,307)	–	20,573
Norfolk County ASU	158	–	(24)	–	134
Norfolk County Shooting					
ASU	541	2,237	(2,303)	–	475
Trading post	–	–	–	12,000	12,000
Two Mile Bottom	–	–	–	12,000	12,000
	<u>589,469</u>	<u>311,277</u>	<u>(332,464)</u>	<u>–</u>	<u>568,282</u>

	At 1 Apr 2018	Income	Expenditure	Transfers	At 31 Mar 2019
	£	£	£	£	£
General funds	262,634	188,242	(216,825)	7,258	241,309
Future Scout					
Development Fund	50,006	2	–	–	50,008
Alec Bussey Centre	180,590	71,313	(10,364)	17,742	259,281
Norfolk Scout Canoe					
Team Active Support Unit	20,072	8,964	(19,526)	–	9,510
NORJAM	8,103	487,617	(442,058)	(25,000)	28,662
Norfolk County ASU	158	–	–	–	158
Norfolk County Shooting					
ASU	557	2,850	(2,866)	–	541
Trading post	–	–	–	–	–
Two Mile Bottom	–	–	–	–	–
	<u>522,120</u>	<u>758,988</u>	<u>(691,639)</u>	<u>–</u>	<u>589,469</u>

The Norfolk County Scout Council

Notes to the financial statements *(continued)*

Year ended 31 March 2020

21. Analysis of charitable funds *(continued)*

The Future Scout Development Fund is to be used to ensure that resources are available to recommence Scouting Activities at the Alec Bussey Centre in the future and support Scouting development in the County.

The Alec Bussey Centre Fund was formed to promote the development of Scouting in Norfolk and to refurbish the centre in Rowington Road, Norwich, to act as a resource centre. Funds have been raised internally and from a number of trusts, corporate and private donations to support the refurbishment and ongoing development project.

The Norfolk Scout Canoe Team Active Support Unit exists to provide training and support for adventurous water activities across the County and to afford the opportunity for young people and adults to try this exciting skill.

The NORJAM fund relates to funds raised via NORJAM events, which have previously taken place every four years and which were organised as part of a joint venture with Girlguiding Norfolk. Administration and organisational expenses were reflected in the accounting period in which they were incurred and were covered by the income from the events. Norfolk County Scout Council received 50% of any surplus from these events, to be utilised as the charity feels appropriate. The remaining 50% of any surplus went to Girlguiding Norfolk.

The Norfolk County Scout Active Support Unit exists to support the work of all sections and adult training across the County. The Unit provides teams of staff for county events and offers the opportunity for adults to continue their association with Scouting.

The Norfolk Scout Shooting Active Support Unit exists to provide training and support for shooting activities.

The Trading Post fund has been designated towards future unforeseen costs in connection with the Trading Post.

The Two Mile Bottom fund has been designated as a reserve towards the development of the Two Mile Bottom county campsite.

22. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2020 £
Intangible assets	1	1
Tangible fixed assets	169,583	169,583
Investments	150,000	150,000
Current assets	293,561	293,561
Creditors less than 1 year	(44,863)	(44,863)
Net assets	568,282	568,282

	Unrestricted Funds £	Total Funds 2019 £
Intangible assets	1	1
Tangible fixed assets	172,009	172,009
Investments	150,000	150,000
Current assets	355,642	355,642
Creditors less than 1 year	(88,183)	(88,183)
Net assets	589,469	589,469

The Norfolk County Scout Council

Notes to the financial statements *(continued)*

Year ended 31 March 2020

23. Financial instruments

The carrying amount for each category of financial instrument is as follows:

	2020 £	2019 £
Financial assets measured at fair value through income and expenditure		
Investments	<u>150,000</u>	<u>150,000</u>

24. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2020 £	2019 £
Not later than 1 year	<u>—</u>	<u>1,012</u>

25. Related parties

Eaton Vale Scout & Guide Activity Centre Limited is a related party of The Norfolk County Scout Council due to common trustees, Ray Hollands (trustee of Eaton Vale Scout & Guide Activity Centre Limited to 4 September 2019) and Matthew Burrell were trustees of both entities. During the year the Charity paid £7,283 (2019 - £3,037) for services provided by Eaton Vale Scout & Guide Activity Centre Limited.