

CHARITY REGISTRATION NUMBER: 304155

The Norfolk County Scout Council
Unaudited financial statements
31 March 2017

The Norfolk County Scout Council

Financial statements

Year ended 31 March 2017

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The Norfolk County Scout Council

Trustees' annual report

Year ended 31 March 2017

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2017.

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 (FRS102) (effective 1 January 2015) (as amended by Update Bulletin 1 published on 2 February 2016).

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:

David Andrews
Dom Belcher (from 14 January 2017)
Matthew Burrell (from 1 January 2017)
Richard Butler
Nickie Chapman (to 1 January 2017)
Marylyn Evans
Dan Gentle
Bethan Green (to 19 September 2016)
Ray Hollands
John Howling
Angus Marshall (to 19 September 2016)
Tim Rowe (from 19 September 2016)
Rena Savage (from 19 September 2016)
Rae Steward (to 19 September 2016)
Mervyn Twaits (to 19 September 2016)
Beryl Watts (from 19 September 2016 to 30 January 2017)
Paul Weeks

County Chairman	Angus Marshall (to 19 September 2016) Rena Savage (from 19 September 2016)
County Secretary	Karen Martin
County Treasurer	Paul Weeks
County Commissioner	Nickie Chapman (to 1 January 2017) Matthew Burrell (from 1 January 2017)

The Norfolk County Scout Council

Trustees' annual report *(continued)*

Year ended 31 March 2017

Independent Examiner	M Proctor FCA DChA Lovewell Blake LLP Chartered accountants Bankside 300 Peachman Way Broadland Business Park Norwich NR7 0LB
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Bankers	Clydesdale Bank Clydesdale House Meridian Way Norwich NR7 0TA Barclays Bank Plc 298A Aylsham Road Norwich Norfolk NR2 2RJ
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The Norfolk County Scout Council

Trustees' annual report *(continued)*

Year ended 31 March 2017

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 objects of the Association are to encourage the physical, intellectual, social and spiritual development of young people 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 2017

Achievements and performance

During the year ended 31 March 2017, Norfolk Scouts have been involved in a number of exciting and engaging activities and initiatives, a few of which are listed below.

Our annual census of membership showed an increase of 11%, while only a slight increase in youth membership, a very promising rise in adult volunteers was achieved. Although some of this success can be contributed to a change in recording style and the Scout Association's change in policy to no longer charge a membership fee for adults, the census this year demonstrates a truer reflection of the adults who contribute to Scouting and a real growth.

The Census revealed that there are more adults volunteering in Norfolk Scouts than at any point since records began. This provides a real opportunity to provide more Scouting to more young people.

During the year we celebrated the 100th anniversary of the Cub Scout section, the activities branded as 'Cubs 100' were wide and varied including a County Activity Day, District Cub Camps and Promise Parties. A book detailing the local history of Cub Scouting was produced and with the support of a BBC Radio Norfolk appeal. The County celebrations were rounded off with an awards ceremony recognising the achievements of a number of young people across Norfolk.

Our Beaver Scout section marked the 30th anniversary of their formal launch with a year long activity challenge created by a Beaver Scout Leader and celebration day at Bewilderwood.

A new County Commissioner, Matthew Burrell, was appointed in January and during the final quarter of the year a new operating model for the County Team has been designed with consultation of the Trustees and volunteers. The operating model was ready for launch in April 2017 with a transition period to full implementation in January 2019.

This is just a key point summary, there are many more achievements and successes that would just take far too long to detail. Throughout the year the Scouting community of Norfolk has been the recipient of an incalculable number of hours and energies from our volunteers who we must pay gratitude to.

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.

Financial review

The unrestricted funds (including designated funds) showed net income of £27,414.

The Norfolk County Scout Council

Trustees' annual report *(continued)*

Year ended 31 March 2017

Financial review *(continued)*

Reserves policy

The policy of Norfolk County Scout Council is to maintain sufficient funds to cover nine months normal operating costs, which amount to approximately £48,000 to enable it to carry out its objectives and to meet periodic capital expenditure and unforeseen contingencies.

At 31 March 2017 the total reserves amounted to £498,412 of which free reserves were £172,563. Total reserves include designated funds of £235,390.

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

The foundations laid in the past year have readied us for a number of key tasks over the next few years.

Our new operating model has required a number of appointments to the County team who will start to contribute to the activities and support provided.

A new County Strategic Plan will be designed in consultation with our members and aligned to the Association's own vision for 'beyond 2018' and launched following our County Conference.

Our board of trustees continues to evolve and is introducing a new committee structure and developing our Risk Management Framework.

Our ambition will remain to provide the tools for Scouting to grow in Norfolk, so that more adult volunteers can provide more Young People with skills for life.

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 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 Chairman being nominated by the County Commissioner.

Induction and training of trustees

The induction and training of new Trustees is carried out in accordance with the provisions of the relevant edition of the Scouting Manual.

The Norfolk County Scout Council

Trustees' annual report *(continued)*

Year ended 31 March 2017

Structure, governance and management *(continued)*

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.

Organisational structure

The Executive Committee meets to receive reports from its officers and sub-committee chairmen 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.

The trustees' annual report was approved on 24 July 2017 and signed on behalf of the board of trustees by:

Rena Savage
County Chairman

The Norfolk County Scout Council

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

Year ended 31 March 2017

I report on the financial statements for the year ended 31 March 2017, which comprise the statement of financial activities, balance sheet and the related notes.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the financial statements. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales (ICAEW).

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

The Norfolk County Scout Council

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

Year ended 31 March 2017

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act, and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met, or

(2) to which, in my opinion, attention should be drawn 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 August 2017

The Norfolk County Scout Council

Statement of financial activities

31 March 2017

		2017		2016
		Unrestricted funds	Total funds	Total funds
	Note	£	£	£
Income and endowments				
Donations and legacies	4	14,667	14,667	16,400
Charitable activities	5	41,942	41,942	105,158
Other trading activities	6	181,417	181,417	177,262
Investment income	7	244	244	362
Other income		2,375	2,375	6,054
Total income		<u>240,645</u>	<u>240,645</u>	<u>305,236</u>
Expenditure				
Expenditure on raising funds:				
Costs of other trading activities	8	93,923	93,923	97,845
Expenditure on charitable activities		119,308	119,308	205,609
Total expenditure		<u>213,231</u>	<u>213,231</u>	<u>303,454</u>
Net income and net movement in funds		<u>27,414</u>	<u>27,414</u>	<u>1,782</u>
Reconciliation of funds				
Total funds brought forward		470,998	470,998	469,216
Total funds carried forward		<u>498,412</u>	<u>498,412</u>	<u>470,998</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 20 form part of these financial statements.

The Norfolk County Scout Council

Balance sheet

31 March 2017

		2017		2016	
		£	£	£	£
Fixed assets					
Intangible assets	14		1		1
Tangible fixed assets	15		175,848		180,026
Investments	16		150,000		150,000
			<u>325,849</u>		<u>330,027</u>
Current assets					
Stock		36,903		28,997	
Debtors	18	36,213		30,021	
Cash at bank and in hand		116,359		96,070	
		<u>189,475</u>		<u>155,088</u>	
Creditors: Amounts falling due within one year	19	<u>16,912</u>		<u>14,117</u>	
Net current assets			<u>172,563</u>		<u>140,971</u>
Total assets less current liabilities			<u>498,412</u>		<u>470,998</u>
Net assets			<u>498,412</u>		<u>470,998</u>
Funds of the charity					
Unrestricted funds			498,412		470,998
Total charity funds	20		<u>498,412</u>		<u>470,998</u>

These financial statements were approved by the board of trustees and authorised for issue on 24 July 2017, and are signed on behalf of the board by:

Rena Savage
County Chairman

Paul Weeks
County Treasurer

The notes on pages 11 to 20 form part of these financial statements.

The Norfolk County Scout Council

Notes to the financial statements

Year ended 31 March 2017

1. General information

The charity is 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

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 (FRS 102)) and the Charities Act 2011.

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 financial assets and liabilities measured at fair value through income or expenditure.

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 preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the entity.

The charity constitutes a public benefit entity as defined by FRS 102.

(b) Going concern

There are no material uncertainties about the charity's ability to continue.

(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:

- 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.

The Norfolk County Scout Council

Notes to the financial statements *(continued)*

Year ended 31 March 2017

3. Accounting policies *(continued)*

(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.

(g) Tangible assets

All fixed assets are initially recorded at cost.

The costs of minor additions or those costing below £1,000 are not capitalised.

The freehold property in Rowington Road, known as the Alec Bussey Centre, was gifted to the Norfolk County Scout Council and is included at market value, based on a professional valuation at 31 March 2004. Improvements made to the freehold property since 31 March 2004 are included at cost.

It is the Charity's practice to maintain the freehold property in a continual state of sound repair, and accordingly the Executive Committee consider that the life of the asset is so long and the residual value, based on prices prevailing at the time the asset was valued, is so high that its depreciation is insignificant. Any permanent diminution in the value of the property is charged to income and expenditure as appropriate. Annual impairment reviews are carried out.

The carrying values of tangible fixed assets are reviewed, by the Trustees, for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

(h) Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	-	10% straight line / over three years
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The Norfolk County Scout Council

Notes to the financial statements *(continued)*

Year ended 31 March 2017

3. Accounting policies *(continued)*

(i) Investments

Investments consist of freehold property which is subject to a thirty year lease to the 1st Norwich Sea Scouts which commenced on 22 August 2011. The freehold property was gifted to The Norfolk County Scout Council and is stated at the value when gifted, which the trustees consider to be a fair market value.

(j) Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

(k) 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 measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

(l) Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

(m) Cash at bank

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less.

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2017 £	Unrestricted Funds £	Total Funds 2016 £
Donations				
Donations, gifts and legacies	<u>14,667</u>	<u>14,667</u>	<u>16,400</u>	<u>16,400</u>

The Norfolk County Scout Council

Notes to the financial statements *(continued)*

Year ended 31 March 2017

5. Charitable activities

	Unrestricted Funds £	Total Funds 2017 £	Unrestricted Funds £	Total Funds 2016 £
Income from events	28,944	28,944	97,894	97,894
County events	12,998	12,998	7,264	7,264
	<u>41,942</u>	<u>41,942</u>	<u>105,158</u>	<u>105,158</u>

6. Other trading activities

	Unrestricted Funds £	Total Funds 2017 £	Unrestricted Funds £	Total Funds 2016 £
Other income	2,662	2,662	8,671	8,671
Shop income	106,581	106,581	100,703	100,703
Membership subscriptions	72,174	72,174	67,888	67,888
	<u>181,417</u>	<u>181,417</u>	<u>177,262</u>	<u>177,262</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2017 £	Unrestricted Funds £	Total Funds 2016 £
Bank interest receivable	244	244	362	362

8. Costs of other trading activities

The trading activity is as follows:

	2017 £	2016 £
Sales	106,581	100,703
Cost of sales	<u>(74,832)</u>	<u>(79,068)</u>
Gross profit	31,749	21,635
Other income	21	40
Overheads	<u>(19,091)</u>	<u>(18,777)</u>
Net surplus	<u>12,679</u>	<u>2,898</u>

The Norfolk County Scout Council

Notes to the financial statements *(continued)*

Year ended 31 March 2017

9. Expenditure on charitable activities by activity type

	Activities undertaken directly	County events	Total Funds 2017	Total Funds 2016
	£	£	£	£
Activities	40,736	11,205	51,941	134,720
Donations	1,155	–	1,155	1,727
Salaries and pensions	21,756	–	21,756	21,432
Stationery and postage	6,383	–	6,383	7,703
PR and advertising	167	–	167	2,219
Telephone	3,814	–	3,814	2,958
Rent, utilities and cleaning	3,551	–	3,551	4,815
Insurances and licences	2,903	–	2,903	2,715
Travelling and subsistence	9,313	–	9,313	7,984
Repairs and renewals	3,107	–	3,107	1,095
Bank charges and interest	492	–	492	536
Publications	–	–	–	412
Depreciation	3,023	–	3,023	3,433
Sundries	3,296	–	3,296	6,108
Other meeting costs	2,253	–	2,253	2,962
Loss on disposal of fixed assets	1,155	–	1,155	–
Governance costs	4,999	–	4,999	4,790
	<u>108,103</u>	<u>11,205</u>	<u>119,308</u>	<u>205,609</u>

Analysis of governance costs

	Unrestricted Funds	Total Funds 2017	Unrestricted Funds	Total Funds 2016
	£	£	£	£
Accountancy fees	1,345	1,345	1,305	1,305
Independent examination fee	3,060	3,060	2,975	2,975
Costs of Trustees' meetings	594	594	510	510
	<u>4,999</u>	<u>4,999</u>	<u>4,790</u>	<u>4,790</u>

10. Net income

Net income is stated after charging/(crediting):

	2017 £	2016 £
Depreciation of tangible fixed assets	<u>3,023</u>	<u>3,433</u>

The Norfolk County Scout Council

Notes to the financial statements *(continued)*

Year ended 31 March 2017

11. Staff costs

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

	2017 £	2016 £
Wages and salaries	33,809	32,974
Employer contributions to pension plans	<u>2,734</u>	<u>2,734</u>
	<u>36,543</u>	<u>35,708</u>

The average head count of employees during the year was 3 (2016: 3). The average number of full-time equivalent employees during the year is analysed as follows:

	2017 No.	2016 No.
Number of employees	<u>2</u>	<u>2</u>

No employee received employee benefits of more than £60,000 during the year (2016: Nil).

12. Trustee remuneration and expenses

The Trustees received no remuneration during the year. Travel and out of pocket expenses amounting to £5,447 (2016 - £4,008) have been reimbursed to 9 Trustees (2016 - 6 Trustees).

13. Transfers between funds

The balance of the surplus arising on the county trading shop for 2017, £12,680, together with an amount of £9,800 for rent was transferred from general funds to the Alec Bussey Centre Fund.

In addition an amount of £28,424 was transferred from general funds to the Future Scout Development Fund in respect of future projects.

14. Intangible assets

	Goodwill £
Cost	
At 1 Apr 2016 and 31 Mar 2017	<u>4,114</u>
Amortisation	
At 1 Apr 2016 and 31 Mar 2017	<u>4,113</u>
Carrying amount	
At 31 March 2017	<u>1</u>

The Norfolk County Scout Council

Notes to the financial statements *(continued)*

Year ended 31 March 2017

15. Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 April 2016	165,817	36,005	201,822
Disposals	—	(4,800)	(4,800)
At 31 March 2017	<u>165,817</u>	<u>31,205</u>	<u>197,022</u>
Depreciation			
At 1 April 2016	—	21,796	21,796
Charge for the year	—	3,023	3,023
Disposals	—	(3,645)	(3,645)
At 31 March 2017	<u>—</u>	<u>21,174</u>	<u>21,174</u>
Carrying amount			
At 31 March 2017	<u>165,817</u>	<u>10,031</u>	<u>175,848</u>
At 31 March 2016	<u>165,817</u>	<u>14,209</u>	<u>180,026</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. 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 April 2016	150,000
At 31 March 2017	<u>150,000</u>
Impairment	
At 1 April 2016 and 31 March 2017	<u>—</u>
Carrying amount	
At 31 March 2017	<u>150,000</u>
At 31 March 2016	<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.

The Norfolk County Scout Council

Notes to the financial statements *(continued)*

Year ended 31 March 2017

17. Stocks

	2017 £	2016 £
Stock	<u>36,903</u>	<u>28,997</u>

18. Debtors

	2017 £	2016 £
Prepayments and accrued income	22,118	17,643
Other debtors	<u>14,095</u>	<u>12,378</u>
	<u>36,213</u>	<u>30,021</u>

19. Creditors: Amounts falling due within one year

	2017 £	2016 £
Accruals and deferred income	16,523	13,455
Social security and other taxes	—	653
Other creditors	<u>389</u>	<u>9</u>
	<u>16,912</u>	<u>14,117</u>

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

	2017 £	2016 £
Deferred income brought forward	9,175	80,458
Released during the year	(2,885)	(80,458)
Deferred during the year	<u>5,828</u>	<u>9,175</u>
Deferred income carried forward	<u>12,118</u>	<u>9,175</u>

The Norfolk County Scout Council

Notes to the financial statements *(continued)*

Year ended 31 March 2017

20. Analysis of charitable funds

Year ended 31 March 2017

	Balance at 1 April 2016 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2017 £
Future Scout Development Fund	21,505	71	–	28,424	50,000
Norfolk Scout Canoe Team Active Support Unit	16,751	11,681	(10,114)	–	18,318
NORJAM	8,103	–	–	–	8,103
Norfolk County Scout Active Support Unit	176	–	–	–	176
Alec Bussey Centre Fund	119,231	25,208	(8,612)	22,480	158,307
Shooting Team Active Support Unit	260	1,317	(1,091)	–	486
Designated Funds	166,026	38,277	(19,817)	50,904	235,390
General Funds	304,972	202,368	(193,414)	(50,904)	263,022
Total Unrestricted Funds	470,998	240,645	(213,231)	–	498,412

Year ended 31 March 2016

	Balance at 1 April 2015 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2016 £
Future Scout Development Fund	21,410	95	–	–	21,505
Norfolk Scout Canoe Team Active Support Unit	21,514	6,637	(11,400)	–	16,751
NORJAM	7,783	–	320	–	8,103
Norfolk County Scout Active Support Unit	141	60	–	(25)	176
Alec Bussey Centre Fund	98,255	16,812	(8,533)	12,697	119,231
Shooting Team Active Support Unit	–	567	(307)	–	260
Designated Funds	149,103	24,171	(19,920)	12,672	166,026
General Funds	320,113	281,065	(283,534)	(12,672)	304,972
Total Unrestricted Funds	469,216	305,236	(303,454)	–	470,998

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 takes place every four years and which are organised as part of a joint venture with Girlguiding Norfolk. Administration and organisational expenses are reflected in the accounting period in which they are incurred and are covered by the income from the events. Norfolk County Scout Council receives 50% of any surplus from these events, to be utilised as the charity feels appropriate. The remaining 50% of any surplus goes 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

The Norfolk County Scout Council

Notes to the financial statements *(continued)*

Year ended 31 March 2017

opportunity for adults to continue their association with Scouting.

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

21. Analysis of net assets between funds

Year ended 31 March 2017

	Fixed assets	Investments	Net current assets	Total
	£	£	£	£
Unrestricted income funds	<u>175,849</u>	<u>150,000</u>	<u>172,563</u>	<u>498,412</u>

Year ended 31 March 2016

	Fixed assets	Investments	Net current assets	Total
	£	£	£	£
Unrestricted income funds	<u>180,027</u>	<u>150,000</u>	<u>140,971</u>	<u>470,998</u>

22. Financial instruments

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

	2017 £	2016 £
Financial assets that are debt instruments measured at amortised cost		
Other debtors (note 18)	<u>9,671</u>	<u>9,368</u>
Financial liabilities measured at amortised cost		
Other creditors (note 19)	389	9
Accruals (note 19)	<u>4,405</u>	<u>4,280</u>
	<u>4,794</u>	<u>4,289</u>

23. Related parties

Eaton Vale Scout & Guide Activity Centre Limited is a related party of The Norfolk County Scout Council due to common trustees, Dan Gentle, Ray Hollands and Matthew Burrell are trustees of both entities. During the year the Charity paid £1,065 (2016 - £1,023) for services provided by Eaton Vale Scout & Guide Activity Centre Limited.