

The Norfolk County Scout Council
Unaudited Annual Report and Financial
Statements

For the Year Ended

31 March 2009

The Norfolk County Scout Council

Financial Statements

Year Ended 31 March 2009

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The Norfolk County Scout Council

Trustees Annual Report

The Trustees present their report and financial statements for the Year ended 31 March 2009.

Registered charity name The Norfolk County Scout Council

Charity number 304155

Eaton Vale
Church Lane
Eaton
Norwich
NR4 6NN

Trustees David Andrews
Richard Butler
Alan Curson
Dan Gentle
Chris Hargest
Ray Hollands
Laura Holloway
Pat Howes
Betty Jackson
Matthew Kitchin
Alan Lindsay
Angus Marshall
Peter Staples
Rae Steward
Mervyn Twaits
Paul Weeks
Gordon Wrigley

County Chairman Angus Marshall

County Secretary Karen Martin

County Treasurer Paul Weeks

County Commissioner Richard Butler

Independent Examiner C H Dicker FCA DChA
Lovewell Blake
102 Prince of Wales Road
Norwich
Norfolk
NR1 1NY

Bankers Barclays Bank Plc
298A Aylsham Road
Norwich
Norfolk
NR2 2RJ

The Norfolk County Scout Council

Trustees Annual Report (continued)

Year Ended 31 March 2009

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.

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 and 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 Norfolk County Scout Council

Trustees Annual report (continued)

Year Ended 31 March 2009

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 operation 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 Scout Association 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 2009

Achievements and performance

- Norfolk Scouts celebrated successfully the Centenary of Scouting in Norfolk, following the very busy year we had celebrating the 100th Birthday of Scouting world wide. The County designed and wore a special badge, the proceeds of which amounted to £6,000 and this was presented to The We Care Appeal for Young carers.
- Once again Norfolk Scouts increased their numbers of young people, ahead of the national increases and we had a particularly high growth in the 14 plus age group.
- Following last years success in helping to redevelop local sites Norfolk Scouts supported seven local groups in re-developing their headquarters to modern standards.
- Beaver Scouting held a large County Beaveree, which was an activity event for over 1000 young people held at Eaton Vale Activity Centre.
- The County Development Project continues to support nine Scout Districts, this year saw the addition of another full time professional member of staff supporting the three Norwich Districts and plans are in hand for the appointment of a third to support growth in the East of the County.
- Training adults is an aim we have had for the last 100 years and we have continued to train numerous leaders and administrators through our adult training programme to provide them with the support and knowledge they need to work with and develop young people.
- Forty nine members of the County were recognised by the Chief Scout for good services to Scouting.
- A Residential conference for over 400 Adult leaders was held over a weekend and was a great success in providing support and new activities to the participants.
- Norfolk Scouts held a fantastic County Cub Camp at the Norfolk Showground to which 80% of the Cub Scouts in Norfolk attended. This was a funpacked weekend which helped to assist with the balanced programme but also bring a unique experience to those young people.

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. A development worker is employed on the project.

The property was valued by Bidwells on market value and existing use bases as at 31 March 2004 and the value of £125,000, and subsequent improvements at cost, have been incorporated in these accounts.

Financial review

There have been no material changes in the policies of the Charity since the last annual report.

The unrestricted funds (including designated funds) showed net outgoing resources before transfers of £31,845. After transferring the surplus from the county trading shop to the Alec Bussey Centre and incurring unrealised investment losses of £123, the net reduction in funds amounted to £37,678.

Incoming resources within restricted funds totalled £64,837 and expenditure amounted to £65,678.

The market value of investments at 31 March 2009 was £169,885 .

The Norfolk County Scout Council

Trustees Annual Report (continued)

Year Ended 31 March 2009

Reserves policy

The policy of Norfolk County Scout Council is to maintain sufficient funds to cover a year's normal operating costs, which amount to approximately £136,000, to enable it to carry out its objectives and to meet periodic capital expenditure and unforeseen contingencies.

At 31 March 2009 the total free reserves amounted to £106,065. This included designated funds of £18,119.

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 and an income fund.

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

- To continue working with Eaton Vale Scout and Guide Activity Centre in upgrading and developing its facilities.
- Assist a further four Scout Groups to upgrade their headquarters to bring them up to modern standards.
- To initiate a development project for the East of the County and drive up the numbers in local groups.
- To further develop the services of our Trading Post for a better service for the members.

Trustees

Trustees who served during the year and up to the date of this report are set out on page 1. Mr Mervin Twaits was appointed as a trustee on 23 September 2008. All other trustees held office throughout the year.

Signed on behalf of the Trustees

Angus Marshall
County Chairman

23 September 2009

The Norfolk County Scout Council

Independent Examiner's Report to the Trustees of The Norfolk County Scout Council

Year Ended 31 March 2009

I report on the accounts of the charity for the year ended 31 March 2009 which are set out on pages 7 to 15.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 43 of the 1993 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission (under section 43(7)(b) of the Act, as amended); and
- state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with 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 statement below.

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 41 of the 1993 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 1993 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.

102 Prince of Wales Road
Norwich
Norfolk
NR1 1NY
23 September 2009

C H Dicker FCA DChA
Independent examiner

The Norfolk County Scout Council

Statement of Financial Activities

Year Ended 31 March 2009

		Unrestricted Funds	Restricted Funds	Total Funds 2009	Total Funds 2008 (restated)
	Note	£	£	£	£
Incoming resources					
Incoming resources from generating funds:					
Voluntary income	2	52,623	47,447	100,070	89,926
Activities for generating funds	3	121,239	–	121,239	113,326
Investment income	4	4,122	3,499	7,621	14,708
Incoming resources from charitable activities	5	123,933	–	123,933	68,585
Other incoming resources		11,911	13,891	25,802	12,675
Total incoming resources		<u>313,828</u>	<u>64,837</u>	<u>378,665</u>	<u>299,220</u>
Resources expended					
Costs of generating funds:					
Costs of generating voluntary income		–	(4,163)	(4,163)	(2,176)
Fundraising trading: cost of goods sold and other costs		(121,550)	–	(121,550)	(107,616)
Charitable activities	6	(220,586)	(61,515)	(282,101)	(190,198)
Governance costs	7	(3,537)	–	(3,537)	(3,347)
Total resources expended		<u>(345,673)</u>	<u>(65,678)</u>	<u>(411,351)</u>	<u>(303,337)</u>
Net outgoing resources before transfers	8	(31,845)	(841)	(32,686)	(4,117)
Transfer between funds	9	(5,710)	5,710	–	–
Net outgoing resources before other recognised gains and losses		(37,555)	4,869	(32,686)	(4,117)
Other recognised gains and losses					
(Losses)/Gains on investment assets		(123)	–	(123)	542
Net movement in funds		<u>(37,678)</u>	<u>4,869</u>	<u>(32,809)</u>	<u>(3,575)</u>
Reconciliation of funds					
Total funds brought forward as previously reported		302,671	93,625	396,296	399,469
Prior year adjustment	10	6,159	–	6,159	6,561
Total funds brought forward restated		<u>308,830</u>	<u>93,625</u>	<u>402,455</u>	<u>406,030</u>
Total funds carried forward		<u>271,152</u>	<u>98,494</u>	<u>369,646</u>	<u>402,455</u>

The notes on pages 9 to 15 form part of these Financial Statements.

The Norfolk County Scout Council

Balance Sheet

31 March 2009

		2009		2008 <i>(restated)</i>	
	Note	£	£	£	£
Fixed assets					
Tangible assets	13		167,447		164,419
Investments	14		169,885		172,203
			<u>337,332</u>		<u>336,622</u>
Current assets					
Stocks	15	24,919		28,272	
Debtors	16	21,723		22,498	
Cash at bank		39,457		73,355	
		86,099		124,125	
Creditors: Amounts falling due within one year	17	(53,785)		(58,292)	
Net current assets			32,314		65,833
Total assets less current liabilities			<u>369,646</u>		<u>402,455</u>
Net assets			<u>369,646</u>		<u>402,455</u>
Funds					
Restricted income funds	18		98,494		93,625
Unrestricted income funds	19		271,152		308,830
Total funds			<u>369,646</u>		<u>402,455</u>

These Financial Statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007).

These Financial Statements were approved by the trustees on the 23 September 2009 and are signed on their behalf by:

Angus Marshall
County Chairman

Paul Weeks
County Treasurer

The notes on pages 9 to 15 form part of these Financial Statements.

The Norfolk County Scout Council

Notes to the Financial Statements

Year Ended 31 March 2009

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the Year and in the preceding year.

(a) Basis of accounting

The Financial Statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets, and in accordance with applicable United Kingdom accounting standards, the Statement of Recommended Practice "Accounting and Reporting by Charities" issued in March 2005 and the Charities Act 1993, and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007).

(b) Fund accounting

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
- Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

(c) Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable.
- The value of services provided by volunteers has not been included in these accounts.
- Investment income is included when receivable.
- Incoming resources from charitable trading activity are accounted for when earned.

(d) Resources expended

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

- Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.
- Charitable activities comprise those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the costs of the independent examination and costs linked to the strategic management of the charity.
- All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource.

The Norfolk County Scout Council

Notes to the Financial Statements

Year Ended 31 March 2009

1. Accounting policies *(continued)*

(e) Fixed 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 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. In accordance with FRS 15 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.

(f) Depreciation

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

Fixtures and fittings - 10% straight line

(g) Stocks

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

2. Voluntary income

	Unrestricted Funds	Restricted Funds	Total Funds 2009	Total Funds 2008 <i>(restated)</i>
	£	£	£	£
Donations, gifts and legacies	7,378	47,447	54,825	46,885
Membership subscriptions	45,245	—	45,245	43,041
	<u>52,623</u>	<u>47,447</u>	<u>100,070</u>	<u>89,926</u>

3. Incoming resources from activities for generating funds

	Unrestricted Funds	Total Funds 2009	Total Funds 2008 <i>(restated)</i>
	£	£	£
Shop income	<u>121,239</u>	<u>121,239</u>	<u>113,326</u>

The Norfolk County Scout Council

Notes to the Financial Statements

Year Ended 31 March 2009

4. Investment income

	Unrestricted Funds	Restricted Funds	Total Funds 2009	Total Funds 2008 <i>(restated)</i>
	£	£	£	£
Bank interest receivable	4,122	3,499	7,621	14,708

5. Incoming resources from charitable activities

	Unrestricted Funds	Total Funds 2009	Total Funds 2008 <i>(restated)</i>
	£	£	£
Income from events	107,412	107,412	43,462
County events	16,521	16,521	25,123
	<u>123,933</u>	<u>123,933</u>	<u>68,585</u>

6. Costs of charitable activities by fund type

	Unrestricted Funds	Restricted Funds	Total Funds 2009	Total Funds 2008 <i>(restated)</i>
	£	£	£	£
Activities	143,189	5,615	148,804	63,260
Donations	1,350	859	2,209	11,166
Salaries and pensions	19,363	29,432	48,795	51,719
Stationery and postage	11,500	137	11,637	9,085
PR and advertising	1,662	263	1,925	1,812
Telephone	1,852	2,155	4,007	3,719
Uniform and badges	8,205	92	8,297	2,204
Utilities and cleaning	184	5,282	5,466	4,776
Insurances and licences	2,109	1,306	3,415	1,021
Travelling and subsistence	10,432	7,107	17,539	19,606
Repairs and renewals	1,702	8,930	10,632	12,046
Professional fees	300	–	300	760
Bank charges and interest	176	74	250	385
Goods for sale	–	–	–	1,893
Publications	797	–	797	2,360
Depreciation	957	–	957	276
Sundries	8,025	207	8,232	5,758
Write-back of provision for unrecoverable VAT	–	–	–	(15,000)
Other meeting costs	8,783	56	8,839	13,352
	<u>220,586</u>	<u>61,515</u>	<u>282,101</u>	<u>190,198</u>

The Norfolk County Scout Council

Notes to the Financial Statements

Year Ended 31 March 2009

7. Governance costs

	Unrestricted Funds	Total Funds 2009	Total Funds 2008 <i>(restated)</i>
	£	£	£
Accountancy fees	1,040	1,040	1,000
Independent examination fee	2,310	2,310	2,050
Costs of trustees' meetings	187	187	297
	<u>3,537</u>	<u>3,537</u>	<u>3,347</u>

8. Net outgoing resources for the year

This is stated after charging:

	2009	2008 <i>(restated)</i>
	£	£
Staff pension contributions	2,211	958
Depreciation	957	276
	<u>3,168</u>	<u>1,234</u>

9. Fund transfers

The surplus arising on the county trading shop was transferred to the Alec Bussey Centre fund.

10. Prior year adjustment

The prior year adjustment relates to the consolidation of the following subsidiary fund balances:

	2009	2008
NORJAM	–	265
Norfolk Scout Hill and Rock Fellowship	(34)	689
Norfolk Scout Canoe Team	5,920	5,809
Norfolk County Scout Fellowship	273	(202)
	<u>6,159</u>	<u>6,561</u>

11. Staff costs and emoluments

Total staff costs were as follows:

	2009	2008 <i>(restated)</i>
	£	£
Wages and salaries	54,324	56,349
Social security costs	3,829	4,176
Pension costs	2,211	958
	<u>60,364</u>	<u>61,483</u>

Particulars of employees:

The average number of employees during the Year, calculated on the basis of full-time equivalents, was as follows:

	2009	2008 <i>(restated)</i>
	No	No
Number of employees	<u>4</u>	<u>3</u>

The Norfolk County Scout Council

Notes to the Financial Statements

Year Ended 31 March 2009

11. Staff costs and emoluments *(continued)*

No employee received emoluments of more than £60,000 during the Year (2008 - Nil).

12. Transactions with trustees

The Trustees received no remuneration during the year. Travel and out of pocket expenses amounting to £10,588 (2008 - £8,837) have been reimbursed to 8 Trustees (2008 - 12 Trustees).

13. Tangible fixed assets

	Freehold property £	Fixtures & Fittings £	Total £
Cost			
At 1 April 2008	156,472	8,223	164,695
Additions	—	3,985	3,985
At 31 March 2009	<u>156,472</u>	<u>12,208</u>	<u>168,680</u>
Depreciation			
At 1 April 2008	—	276	276
Charge for the Year	—	957	957
At 31 March 2009	<u>—</u>	<u>1,233</u>	<u>1,233</u>
Net book value			
At 31 March 2009	<u>156,472</u>	<u>10,975</u>	<u>167,447</u>
At 31 March 2008	<u>156,472</u>	<u>7,947</u>	<u>164,419</u>

14. Investments

Movement in market value

	2009 £	2008 <i>(restated)</i> £
Market value at 1 April 2008	172,203	223,159
Acquisitions at cost	21,092	12,580
Disposals at opening book value	(23,287)	(64,078)
Net (losses)/gains	(123)	542
Market value at 31 March 2009	<u>169,885</u>	<u>172,203</u>
Historical cost at 31 March 2009	<u>169,885</u>	<u>172,203</u>

15. Stocks

	2009 £	2008 <i>(restated)</i> £
Stock	<u>24,919</u>	<u>28,272</u>

Cost of materials purchased by the programme team for resale to members is charged when incurred, with any subsequent income recorded in the period in which it is received. The value of such stock is minimal.

The Norfolk County Scout Council

Notes to the Financial Statements

Year Ended 31 March 2009

16. Debtors

	2009	2008 <i>(restated)</i>
	£	£
Other debtors	19,369	17,023
Prepayments	<u>2,354</u>	<u>5,475</u>
	<u>21,723</u>	<u>22,498</u>

17. Creditors: Amounts falling due within one year

	2009	2008 <i>(restated)</i>
	£	£
Bank current account	48,422	862
Other creditors	123	–
Accruals	<u>5,240</u>	<u>57,430</u>
	<u>53,785</u>	<u>58,292</u>

18. Restricted income funds

	Balance at 1 Apr 2008	Incoming resources	Outgoing resources	Transfers	Balance at 31 Mar 2009
	£	£	£	£	£
Alec Bussey Centre Fund	<u>93,625</u>	<u>64,837</u>	<u>(65,678)</u>	<u>5,710</u>	<u>98,494</u>

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 and base for the County Development worker. Funds have been raised internally and from a number of trusts, corporate and private donations to support the refurbishment and ongoing development project.

19. Unrestricted income funds

	Restated balance at 1 Apr 2008	Incoming resources	Outgoing resources	Transfers	Balance at 31 Mar 2009
	£	£	£	£	£
Future Scout Development Fund	17,793	599	–	–	18,392
Norfolk Scout Hill and Rock Fellowship	655	1,676	(1,528)	–	803
Norfolk Scout Canoe Team	11,729	13,837	(18,208)	–	7,358
Norjam	265	57	(8,847)	–	(8,525)
Norfolk County Scout Fellowship	71	951	(931)	–	91
General Funds	<u>278,317</u>	<u>296,708</u>	<u>(316,282)</u>	<u>(5,710)</u>	<u>253,033</u>
	<u>308,830</u>	<u>313,828</u>	<u>(345,796)</u>	<u>(5,710)</u>	<u>271,152</u>

The Norfolk County Scout Council

Notes to the Financial Statements

Year Ended 31 March 2009

19. Unrestricted income 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 Norfolk Scout Hill and Rock Fellowship is to co-ordinate and offer opportunities and support to Scouts to experience and develop skills for walking, scrambling and climbing in the hills and mountains of Britain.

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

20. Analysis of net assets between funds

	Tangible fixed assets	Investments	Net current assets	Total
	£	£	£	£
Restricted Income Funds:				
Alec Bussey Centre Fund	–	71,849	26,645	98,494
Unrestricted Income Funds	<u>165,087</u>	<u>98,036</u>	<u>8,029</u>	<u>271,152</u>
Total Funds	<u>165,087</u>	<u>169,885</u>	<u>34,674</u>	<u>369,646</u>

21. Taxation

The charity has no liability to income or capital gains tax as surplus income and gains are applied for charitable purposes.