

**DORSET COUNTY SCOUT COUNCIL  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

## DORSET COUNTY SCOUT COUNCIL

### LEGAL AND ADMINISTRATIVE INFORMATION

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|                     |   |                               |
|---------------------|---|-------------------------------|
| Trustees            | J Godber, County Chair  |                               |
|                     | J Hooper  |                               |
|                     | B Booth, County Commissioner  |                               |
|                     | J Orchard   |                               |
|                     | C Root  |                               |
|                     | E Menzies   |                               |
|                     | S Marden  | (Appointed 28 September 2021) |
|                     | B Pickering   | (Appointed 28 September 2021) |
|                     | E Benfield  | (Appointed 28 September 2021) |
| Charity number      | 301214  |                               |
| Principal address   | Buddens Scout Centre<br>Puddletown Road<br>Wareham<br>BH20 7NU  |                               |
| Accountants         | CB Reid Limited<br>Wadebridge House<br>16 Wadebridge Square<br>Poundbury<br>Dorchester<br>Dorset<br>DT1 3AQ |                               |
| Investment advisors | Charles Stanley<br>Vadatech House<br>Hounslow Business Park<br>Bulls Copse Road<br>Southampton<br>SO40 9LR  |                               |

# DORSET COUNTY SCOUT COUNCIL

## CONTENTS

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|                                   | Page   |
|-----------------------------------|--------|
| Trustees' report                  | 1 - 4  |
| Independent examiner's report     | 5      |
| Statement of financial activities | 6      |
| Balance sheet                     | 7      |
| Notes to the financial statements | 8 - 15 |

# **DORSET COUNTY SCOUT COUNCIL**

## **TRUSTEES' REPORT**

### **FOR THE YEAR ENDED 31 MARCH 2022**

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The Trustees present their annual report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with 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 (FRS 102)' (as amended for accounting periods commencing from 1 January 2016).

#### **Objectives and activities**

##### **The Purpose of Scouting**

Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.

##### **The Values of Scouting**

As Scouts we are guided by these values:

Integrity - we act with integrity, we are honest, trustworthy and loyal.

Respect - we have self-respect and respect for others.

Care - we support others and take care of the world in which we live.

Belief - we explore our faiths, beliefs and attitudes.

Co-operation - we make a positive difference, we co-operate with others and make friends.

##### **The Scout Method**

Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting and:

- enjoy what they are doing and have fun
- take part in activities indoors and outdoors
- learn by doing
- share in spiritual reflection
- take responsibility and make choices
- undertake new and challenging activities
- make and live by their Promise.

##### **Activities for achieving objectives**

Our aim is to promote the development of young people in achieving their full physical, intellectual, social and spiritual potential, as individuals, as responsible citizens and as members of their local, national and international communities.

Arranging a programme of camps, sports and other activities to which all young people in the County are encouraged to participate as well as providing training for all adult leaders.

Each week we provide 6,000 young people the opportunity to enjoy fun and adventure while developing the skills they need to succeed now and in the future. We are talking about teamwork, leadership and resilience. We celebrate diversity and stand against intolerance, always. We are part of a worldwide movement, creating stronger communities and inspiring positive futures.

We are proud to say we are a Values based movement.

##### **Public benefit statement**

The County meets the Charity Commission's public benefit criteria under both the advancement of education and the advancement of citizenship or community development headings.

# DORSET COUNTY SCOUT COUNCIL

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

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#### Achievements and performance

A lot of activity took place to restart face to face Scouting after the prolonged period of 'digital Scouting' through the pandemic. It is pleasing to report that overall the number of young people and adults stood up very well and only minor losses were encountered, a tribute to all those that put in sterling work to deliver Scouting across the internet and maintain some sense of normality.

Planning and recruitment have taken place for two significant events, a trip in August 2022 to Kandersteg in Switzerland for over 200 young people, and World Scout Jamboree in 2023 in South Korea with 64 young people from Dorset (and our Channel Island colleagues) set for the experience of a lifetime.

Despite all the difficulties we saw a bumper year for Queen's Scouts with 17 picking up the award at a superb evening of celebration in Blandford Forum.

April 2021 saw the start of our partnership with Rockley Watersports Ltd to run our Buddens campsite and activity centre. An awful lot of work has been done to significantly improve the site, with investment in additional and improved facilities, and planning approval for continued development. Rockley's professional approach and methods have helped quickly bring the site back on stream with healthy levels of bookings for 2022 and significant promise for beyond.

#### Financial review

##### Reserves policy

The County's policy on reserves is to hold sufficient resources to continue the charitable activities of the County should income and fundraising activities fall short. The County Executive committee considers that the County should hold a sum equivalent to 12 months' running costs, circa £20,000.

The County held reserves of approximately £20,000 against this year end. This is above the level required for operating expenses. However, this can be explained by the need to review the level of running costs per annum.

The County Executive regularly monitors the levels of bank balances and the interest rates received to ensure the group obtained maximum value and income from its banking arrangements.

# DORSET COUNTY SCOUT COUNCIL

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

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#### Structure, governance and management

##### Governance

The County's governing documents are those of the The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and the Policy, Organisation and Rules of the Scout Association. The County is a trust established under its rules which are common to all Scouts.

The Trustees who served during the year and up to the date of signature of the financial statements were:

J Godber, County Chair

J Hooper

B Booth, County Commissioner

E Poppitt

(Resigned 12 November 2021)

K Old MBE

(Resigned 28 September 2021)

J Orchard

D Hines

(Resigned 28 September 2021)

B Jones

(Resigned 28 September 2021)

I Smewing

(Resigned 28 September 2021)

C Root

E Menzies

C Whitewood

(Resigned 28 September 2021)

S Marden

(Appointed 28 September 2021)

B Pickering

(Appointed 28 September 2021)

E Benfield

(Appointed 28 September 2021)

##### Recruitment and appointment of trustees

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

##### Organisational structure

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

The Committee consists of 3 independent representatives, Chair, Treasurer and Secretary together with the Elected, Nominated and when appropriate Co-opted Members.

Members of the Executive Committee complete 'Essential Information for Executive Committee' training within the first 5 months of joining the committee.

This County Executive Committee exists to support the County Commissioner in meeting the responsibilities of the appointments and is responsible for:

- The maintenance of County property;
- The raising of funds and the administration of County finance;
- The insurance of persons, property and equipment;
- County public occasions;
- Assisting in the recruitment of leaders and other adult support; and
- Appointing any sub-committees that may be required.

The County has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss. These include two signatories for all payments and a comprehensive insurance policy to ensure that insurable risks are covered.



# DORSET COUNTY SCOUT COUNCIL

## TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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### Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees, on

and signed on their behalf by:

  
J Geddes, County Chair

Trustee

Dated: 13/4/22

  
B Booth, County Commissioner

Trustee

Dated: 13/4/22

# DORSET COUNTY SCOUT COUNCIL

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF DORSET COUNTY SCOUT COUNCIL

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I report to the Trustees on my examination of the financial statements of Dorset County Scout Council (the charity) for the year ended 31 March 2022.

#### **Responsibilities and basis of report**

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

I have completed my examination. I confirm that no 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 2011 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.

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 financial statements to be reached.



Matthew Haines FCA

Wadebridge House  
16 Wadebridge Square  
Poundbury  
Dorchester  
Dorset  
DT1 3AQ

Dated: 28 September 2022



# DORSET COUNTY SCOUT COUNCIL

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2022

|  |       | Unrestricted<br>funds<br>2022<br>£ | Restricted<br>funds<br>2022<br>£ | Endowment<br>funds<br>2022<br>£ | Total<br>2022<br>£ | Total<br>2021<br>£ |
|--|-------|------------------------------------|----------------------------------|---------------------------------|--------------------|--------------------|
|  | Notes |                                    |                                  |                                 |                    |                    |
| <b>Income from:</b>                            |       |                                    |                                  |                                 |                    |                    |
| Donations and legacies                         | 4     | 80,059                             | 15,000                           | -                               | 95,059             | 75,299             |
| Charitable activities                          | 3     | 5,740                              | -                                | -                               | 5,740              | 947                |
| Investments                                    | 5     | -                                  | -                                | 2,016                           | 2,016              | 4,759              |
| <b>Total income and endowments</b>             |       | <b>85,799</b>                      | <b>15,000</b>                    | <b>2,016</b>                    | <b>102,815</b>     | <b>81,005</b>      |
| <b>Expenditure on:</b>                         |       |                                    |                                  |                                 |                    |                    |
| Charitable activities                          | 6     | 61,187                             | 13,254                           | -                               | 74,441             | 55,195             |
| Governance                                     | 10    | 10,958                             | -                                | 1,275                           | 12,231             | 8,493              |
| <b>Total resources expended</b>                |       | <b>72,145</b>                      | <b>13,254</b>                    | <b>1,275</b>                    | <b>86,672</b>      | <b>64,689</b>      |
| Net gains/(losses) on investments              | 11    | -                                  | -                                | 1,811                           | 1,811              | (831)              |
| <b>Net incoming resources before transfers</b> |       | <b>13,654</b>                      | <b>1,746</b>                     | <b>2,552</b>                    | <b>17,954</b>      | <b>15,385</b>      |
| Gross transfers between funds                  |       | 25,749                             | (23,720)                         | (2,029)                         | -                  | -                  |
| <b>Net movement in funds</b>                   |       | <b>39,405</b>                      | <b>(21,974)</b>                  | <b>523</b>                      | <b>17,954</b>      | <b>15,385</b>      |
| Fund balances at 1 April 2021                  |       | 758,256                            | 49,326                           | 253,549                         | 1,061,131          | 1,045,746          |
| <b>Fund balances at 31 March 2022</b>          |       | <b>797,661</b>                     | <b>27,352</b>                    | <b>254,072</b>                  | <b>1,079,085</b>   | <b>1,061,131</b>   |

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.


# DORSET COUNTY SCOUT COUNCIL

## BALANCE SHEET

AS AT 31 MARCH 2022

|  | Notes | 2022<br>£      | £                | 2021<br>£      | £                |
|--|-------|----------------|------------------|----------------|------------------|
| <b>Fixed assets</b>                            |       |                |                  |                |                  |
| Tangible assets                                | 12    |                | 712,635          |                | 700,345          |
| Investments                                    | 13    |                | 94,621           |                | 94,896           |
|  |       |                | <u>807,256</u>   |                | <u>795,241</u>   |
| <b>Current assets</b>                          |       |                |                  |                |                  |
| Debtors  | 14    | 64,165         |                  | 14,300         |                  |
| Cash at bank and in hand                       |       | 340,432        |                  | 267,626        |                  |
|  |       | <u>404,597</u> |                  | <u>282,226</u> |                  |
| Creditors: amounts falling due within one year | 15    | (132,768)      |                  | (16,336)       |                  |
| Net current assets                             |       |                | <u>271,829</u>   |                | <u>265,890</u>   |
| Total assets less current liabilities          |       |                | <u>1,079,085</u> |                | <u>1,061,131</u> |
| <b>Capital funds</b>                           |       |                |                  |                |                  |
| Endowment funds - general                      |       |                | 254,072          |                | 253,549          |
| Income funds                                   |       |                |                  |                |                  |
| Restricted funds                               | 17    |                | 27,352           |                | 49,326           |
| Unrestricted funds                             |       |                |                  |                |                  |
| Designated funds                               | 18    | 732,636        |                  | 720,346        |                  |
| General unrestricted funds                     |       | 65,025         |                  | 37,910         |                  |
|  |       |                | <u>797,661</u>   |                | <u>758,256</u>   |
|  |       |                | <u>1,079,085</u> |                | <u>1,061,131</u> |

The financial statements were approved by the Trustees on 13/9/22

  
J. Gubbins, County Chair  
Trustee

  
J. Hooper  
Trustee

# DORSET COUNTY SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2022

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#### 1 Accounting policies

##### Charity information

Dorset County Scout Council is a registered charity (no. 301214) and its principal office is at Buddens Scout Centre, Puddletown Road, Wareham, Dorset, BH20 7NU.

The financial statements have been prepared in accordance with 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 (FRS 102)' (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

##### 1.1 Going concern

The Trustees have considered the financial position of the Charity, both during the period and as a result of the COVID-19 pandemic, and have assessed both financial and operational risk. They are of the opinion that the Charity has sufficient financial resources to continue to operate as a going concern for the foreseeable future. Accordingly, the Trustees continue to adopt the going concern basis in the preparation of the financial statements.

##### 1.2 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the Trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

##### 1.3 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Assets for distribution are recognised only when distributed. Assets given for use by the charity are recognised when receivable. Stocks of undistributed donated goods are not valued for balance sheet purposes.

# DORSET COUNTY SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

#### 1 Accounting policies

(Continued)

##### 1.4 Resources expended

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Income and expenses are included in the financial statements as they become receivable or due.

Expenses include VAT where applicable as the charity cannot reclaim it.

##### 1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Freehold land and buildings

Freehold land not depreciated, static camp depreciated at 20% straight line basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

##### 1.6 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

##### 1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.



# DORSET COUNTY SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 3 Charitable activities

|                                   | Unrestricted funds<br>2022<br>£ | Unrestricted funds<br>2021<br>£ |
|-----------------------------------|---------------------------------|---------------------------------|
| Income from charitable activities | 5,740                           | 947                             |

### 4 Donations and legacies

|                     | Unrestricted funds<br>2022<br>£ | Restricted funds<br>2022<br>£ | Total Unrestricted funds<br>2022<br>£ | Restricted funds<br>2021<br>£ | Total<br>2021<br>£ |
|---------------------|---------------------------------|-------------------------------|---------------------------------------|-------------------------------|--------------------|
| Donations and gifts | 80,059                          | 15,000                        | 95,059                                | 64,799                        | 75,299             |

### 5 Investments

|                                  | Unrestricted funds<br>2022<br>£ | Endowment funds<br>general<br>2022<br>£ | Total<br>2022<br>£ | Total<br>2021<br>£ |
|----------------------------------|---------------------------------|---|--------------------|--------------------|
| Investment income                | -                               | 2,016                                   | 2,016              | 4,759              |
| For the year ended 31 March 2021 | 1,697                           | 2,862                                   |                    | 4,759              |



# DORSET COUNTY SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 6 Charitable activities

|                                  | Activities<br>2022<br>€ | Activities<br>2021<br>€ |
|----------------------------------|-------------------------|-------------------------|
| Staff costs                      | 11,618                  | 18,659                  |
| Depreciation and impairment      | 14,711                  | 14,711                  |
| Charitable expenditure           | 47,760                  | 22,266                  |
| Pension costs                    | 352                     | 560                     |
|                                  | <u>74,441</u>           | <u>56,196</u>           |
| Analysis by fund                 |                         |                         |
| Unrestricted funds               | 61,187                  | 56,196                  |
| Restricted funds                 | 13,254                  | -                       |
|                                  | <u>74,441</u>           | <u>56,196</u>           |
| For the year ended 31 March 2021 |                         |                         |
| Unrestricted funds               | <u>56,196</u>           |                         |

### 7 Net income/(expenditure)

This is stated after charging:

|   | 2022<br>€     | 2021<br>€     |
|---|---------------|---------------|
| Independent examination                     | 2,180         | 2,180         |
| Depreciation of owned tangible fixed assets | <u>14,711</u> | <u>14,711</u> |

### 8 Trustees

During the year, retirement benefits were accruing to one employee who was also a trustee (2021 - 1) in respect of defined contribution pension schemes.

# DORSET COUNTY SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 9 Employees

#### Number of employees

| 2022<br>Number | 2021<br>Number |
|----------------|----------------|
| -              | 1              |

The full time equivalent average number of employees in the year was 0.60 (2021: 0.97).

| Employment costs    | 2022<br>€     | 2021<br>€     |
|---------------------|---------------|---------------|
| Wages and salaries  | 11,618        | 18,659        |
| Other pension costs | 352           | 560           |
|                     | <u>11,970</u> | <u>19,219</u> |

There were no employees whose annual remuneration was £50,000 or more.

### 10 Governance costs

|                             | Unrestricted<br>funds | Endowment<br>funds | Total         | Total        |
|-----------------------------|-----------------------|--------------------|---------------|--------------|
|                             | 2022                  | 2022               | 2022          | 2021         |
|                             | €                     | €                  | €             | €            |
| Independent examination fee | 2,280                 | -                  | 2,280         | 2,180        |
| Governance expenses         | 8,676                 | -                  | 8,676         | 5,293        |
| Investment management fees  | -                     | 1,275              | 1,275         | 1,020        |
|                             | <u>10,956</u>         | <u>1,275</u>       | <u>12,231</u> | <u>8,493</u> |

### 11 Net gains/(losses) on investments

|                            | Endowment<br>funds<br>general | Total        |
|----------------------------|-------------------------------|--------------|
|                            | 2022                          | 2021         |
|                            | €                             | €            |
| Revaluation of investments | <u>1,611</u>                  | <u>(931)</u> |

# DORSET COUNTY SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 12 Tangible fixed assets

|                                  | Freehold land and buildings<br>€ |
|----------------------------------|----------------------------------|
| Cost                             |                                  |
| At 1 April 2021                  | 745,035                          |
| Additions                        | 27,000                           |
|                                  | <u>772,035</u>                   |
| At 31 March 2022                 |                                  |
| Depreciation and impairment      |                                  |
| At 1 April 2021                  | 44,689                           |
| Depreciation charged in the year | 14,711                           |
|                                  | <u>59,400</u>                    |
| At 31 March 2022                 |                                  |
| Carrying amount                  |                                  |
| At 31 March 2022                 | 712,635                          |
| At 31 March 2021                 | <u>700,345</u>                   |

### 13 Fixed asset investments

|                   | Listed<br>Investments<br>€ |
|-------------------|----------------------------|
| Cost or valuation |                            |
| At 1 April 2021   | 94,896                     |
| Additions         | 34,274                     |
| Valuation changes | 1,811                      |
| Disposals         | (36,300)                   |
|                   | <u>94,621</u>              |
| At 31 March 2022  |                            |
| Carrying amount   |                            |
| At 31 March 2022  | 94,621                     |
| At 31 March 2021  | <u>94,896</u>              |

# DORSET COUNTY SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 14 Debtors

|                                      | 2022          | 2021          |
|--------------------------------------|---------------|---------------|
|                                      | £             | £             |
| Amounts falling due within one year: |               |               |
| Other debtors                        | 6,997         | 9,319         |
| Prepayments and accrued income       | 57,168        | 4,984         |
|                                      | <u>64,165</u> | <u>14,303</u> |

### 15 Creditors: amounts falling due within one year

|                 | 2022           | 2021          |
|-----------------|----------------|---------------|
|                 | £              | £             |
| Deferred income | 129,860        | 10,377        |
| Other creditors | -              | 109           |
| Accruals        | 2,868          | 5,850         |
|                 | <u>132,728</u> | <u>16,336</u> |

### 16 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

|                                      | Balance at<br>1 April 2021 | Movement in funds |                 |                       | Balance at<br>31 March 2022 |
|--------------------------------------|----------------------------|-------------------|-----------------|-----------------------|-----------------------------|
|                                      |                            | Income            | Expenditure     | Transfers in /<br>out |                             |
|                                      | £                          | £                 | £               | £                     | £                           |
| Buddens Camping &<br>Activity Centre | 700,346                    | -                 | (14,710)        | 27,000                | 712,636                     |
| Reserves Fund                        | 20,000                     | -                 | -               | -                     | 20,000                      |
|                                      | <u>720,346</u>             | <u>5,740</u>      | <u>(21,280)</u> | <u>27,830</u>         | <u>732,636</u>              |

# DORSET COUNTY SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 17 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

|                          | Balance at<br>1 April 2021 | Movement in funds |                 |                      | Balance at<br>31 March 2022 |
|--------------------------|----------------------------|-------------------|-----------------|----------------------|-----------------------------|
|                          |                            | Income            | Expenditure     | Transfers in/<br>out |                             |
|                          | £                          | £                 | £               | £                    | £                           |
| Buddens Development Fund | 30,355                     | -                 | (5,635)         | (23,720)             | -                           |
| Regional Fund            | 13,606                     | -                 | (1,429)         | -                    | 12,177                      |
| Quality Programme Fund   | 5,365                      | -                 | (4,190)         | -                    | 1,175                       |
| Gregory Fund             | -                          | 15,000            | (1,000)         | -                    | 14,000                      |
|                          | <u>49,326</u>              | <u>15,000</u>     | <u>(13,254)</u> | <u>(23,720)</u>      | <u>27,352</u>               |

Included within restricted funds is the total of £12,177 (2021 - £13,606) which is held by the Dorset County Scout Council on behalf of the South West Region.

### 18 Analysis of net assets between funds

|  | Unrestricted<br>Funds<br>2022 | Restricted<br>Funds<br>2022 | Endowment<br>Funds<br>2022 | Total<br>2022    | Total<br>2021    |
|--|-------------------------------|-----------------------------|----------------------------|------------------|------------------|
|  | £                             | £                           | £                          | £                | £                |
| Fund balances at 31 March 2022 are represented by: |                               |                             |                            |                  |                  |
| Tangible assets                                    | 712,635                       | -                           | -                          | 712,635          | 700,345          |
| Investments  | -                             | -                           | 94,621                     | 94,621           | 94,896           |
| Current assets/(liabilities)                       | 85,026                        | 27,352                      | 159,451                    | 271,829          | 265,890          |
|  | <u>797,661</u>                | <u>27,352</u>               | <u>254,072</u>             | <u>1,079,085</u> | <u>1,061,131</u> |

### 19 Related party transactions

#### Transactions with related parties

During the year, one Trustee received remuneration of £11,748 (2021 - £18,669)

During the year, no Trustee received any benefits in kind (2021 - nil)

During the year, expenses were reimbursed to Trustees of £1,591 (2021 - £590)