

# CLEVELAND SCOUT COUNCIL

England & Wales · Charity number 505773

## Details

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Other names	CLEVELAND COUNTY SCOUT COUNCIL, CLEVELAND SCOUTS
Status	Registered
Legal form	Other
Registered	1976-11-22
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address 450 Acklam Road  
Middlesbrough  
Cleveland  
TS5 8BB

Phone 07825773416

Website <https://www.clevelandscouts.org.uk/>

## Activities

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**Objects:** THE INSTRUCTIONS OF BOYS OF ALL CLASSES IN THE PRINCIPLES OF DISCIPLINE, LOYALTY AND GOOD CITIZENSHIP.

**Activities:** The provision of Scouting to young people aged 6 to 25 years

## Classification

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- **How:** Acts As An Umbrella Or Resource Body
- **What:** Education/training
- **Who:** Children/young People

## Geography

- **Area of benefit:** REDCAR AND CLEVELAND, HARTLEPOOL, MIDDLESBROUGH AND STOCKTON-ON-TEES
- Hartlepool
- Middlesbrough
- North Yorkshire
- Redcar And Cleveland
- Stockton-on-tees

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£80,514	£80,630	-	-
2023-12-31	£108,760	£133,224	-	-
2022-12-31	£126,566	£85,222	-	-
2021-12-31	£47,203	£66,476	-	-
2020-12-31	£121,960	£100,703	-	-

## Trustees

Name	Role	Appointed
<b>Frank Rutherford Rose</b>	Chair	2016-07-04
Andrew John Woolf		2020-09-01
Anthony Norman Elliott		2023-06-17
Ben Michael Fountain		2021-02-01
David Skaife		2022-11-03
Helen Jane Hill		2023-03-02
Leslie Bland		2023-06-17
Mark Steward Caveney		2025-09-04
Michael Ward		2015-07-06
Neil Scott		2019-06-08
SUSAN DUNN		2016-10-21

**CLEVELAND SCOUT COUNCIL**

England & Wales - Charity number 505773

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# Accounts

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# **CLEVELAND**

## **SCOUT COUNCIL**



# **ANNUAL REPORT and**

# **ACCOUNTS**

**for the year ended**  
**31<sup>st</sup> December 2024**  
**Registered Charity No. 505773**

**Trustees Report and Accounts for the year ended 31<sup>st</sup> December 2024****PRESIDENT** Vacant**VICE PRESIDENTS** Vacant**TRUSTEES****Ex-officio:**

County Lead Volunteer Mr A Woolf

**Appointed by the Trustee Board:**County Chair Mr. F Rose  
County Secretary Mrs S Dunn  
County Treasurer Mr D SkaifeMrs S Baldam to 08/06/24  
Mr L Bland  
Mr A ElliottGirlguiding Cleveland Mrs H Hill  
Young Persons' Representative Mr B Fountain  
Deputy County Commissioner Mr I Railton to 08/06/24  
DC's Representative Mr P Elliott to 08/06/24**Co-opted:**Chair – Appointments Fulfilled by County Chair Mr F Rose  
Raven Gill Management Chair Mr N Scott  
Assistant County Treasurer Mr M Ward**BANKERS** HSBC Bank plc 60 Albert Road, Middlesbrough, TS1 1RS  
Barclays Bank plc 49 High Street, Stockton on Tees, TS20 1DL  
100 High Street, Middlesbrough, TS1 1QY**ADVISERS** Independent Examiner Mr J Gresham FCCA, Gresham & Gale (Guisborough)  
Solicitors Miles Hutchinson and Lithgow, Endeavour Partnership**SCOUT ASSOCIATION REGISTRATION** 015600**CHARITY REGISTRATION**Registration Number: 505773  
Contact Name & Address: Mr D Skaife, 450 Acklam Road,  
Middlesbrough, TS5 8BB

## Trustees' Annual Report for the year ended 31<sup>st</sup> December 2024

The Trustees present their report and the financial statements of the charity for the year ended 31<sup>st</sup> December 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014 (as amended by Update Bulletin 1 published on 2 February 2016).

### Structure, Governance and Management

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

The County is managed by the County Trustee Board, the members of which are the 'Charity Trustees' of the Cleveland County Scouts which is a registered charity (No. 505773). 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 Board consists of 3 independent representatives, Chair, Treasurer and Secretary together with the County Lead Volunteer, nominated, elected and co-opted members and meets 5 times a year. This Board exists to support the County Lead Volunteer 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;
- Appointing any sub committees that may be required;
- Appointing County Administrators and Advisers other than those who are elected.

The County has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss; these include two cheque signatories for all bank accounts and comprehensive insurance policies to ensure that insurable risks are covered.

### Objectives and Activities

The objectives of the County are as a unit of the Scout Association. Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society. This is summed up in the phrase skills for life.

As Scouts we are guided by the values of *Integrity, Respect, Care, Belief* and *Co-operation*. Scouting takes place when young people, in partnership with adults, work together based on these values and they:

- *Enjoy what they are doing and have fun*
- *Learn by doing*
- *Take responsibility and make choices*
- *Make and live by their Promise.*
- *Take part in activities indoors and outdoors*
- *Share in spiritual reflection*
- *Undertake new and challenging activities*

The County has been successful in meeting the objectives laid down by the Scout Association; it has supported and encouraged all the Districts to provide an enjoyable and attractive programme for all their members.

We have provided financial support, where possible, to enable leaders and young people to gain the necessary qualifications in Adventurous Activities thus allowing them to pass this knowledge on to the young people in their care. In addition, we have provided the necessary and relevant First Aid training over the past year across the County to enable them to continue running their section and adventurous activities. We have encouraged our adult volunteers to undertake the necessary online training modules as required especially "Safety and Safeguarding". Additionally planning is in the early stages for the next World Scout Jamboree, and Haarlem; building on and developing leaders with the necessary skillsets.

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.

The trustees have paid due regard to guidance issued by the Charity Commission on public benefit in deciding what activities the charity should undertake.

### **Achievements and Performance**

2024 saw the continued development of Squirrel dreys for the 4-6 year olds across the County, which is now beginning to be a major driver in the increasing numbers of both children and adult leaders.

There were a number of achievements in the year: the Water Sports Team continued to modernise their equipment by successfully obtaining grants. Raven Gill continued their work to further improve the site. In total the year saw significant investment and a prudent consolidation of the financial position.

### **Financial Review**

The County's policy on reserves is to hold sufficient resources to support and continue the charitable activities of the County should income and fundraising activities fall short. The County Trustee Board considers that the County should hold a sum equivalent to 12 months running costs, circa £25k. The County held general reserves (excluding designated and restricted funds) of approximately £44k against this at the end of the financial year. This was higher than initially expected because of increased return on savings due to interest rates, and lower than expected expenditure. The money raised will fund expenditure in 2025. In setting its levy for the year the County recognised this, along with the increasing costs borne by Districts such as the HQ Levy. In looking to the future this reserve along with other designated reserves will continue to underpin and address future risks to income and develop scouting.

The County holds several designated reserves to address specific risks or support future developments. The Trustee Board considers and reviews all reserves periodically. As highlighted in the 2023 Annual Accounts the County holds a restricted reserve for Overseas Projects in Zambia of £21k which arose from various fundraising activities in preparation of sending scouts to Zambia to undertake various projects but was cancelled because of Covid. Discussions have been held with Scout Association contacts, and some progress has been made. However, concerns still exist around money laundering issues, the practicalities of transferring funds, and safeguarding to ensure payments comply with any and all charitable aims and regulations.

All participants from the last Haarlem Jamboree were contacted regarding refunds of any money owed, and these were processed and paid to all responders prior to the end of 2024. Subsequently funds remaining will be held in reserves to provide a starting fund for the next Haarlem Jamboree. Alongside this, all final payments were made with regards to the World Jamboree, with the remaining reserves being held for the next one.

The County's Income and Expenditure is relatively small and consequently does not have sufficient funds to invest in longer-term investments such as stocks and shares. The County has therefore adopted a low-risk strategy to the investment of its funds. All funds are held in cash using only mainstream banks. The County Trustee Board monitors the levels of bank balances, and the interest rates received to ensure the County obtains prudent value and income from its banking arrangements. The County is currently in the process of setting up a new bank account with Barclays and looking to transition the running of the accounts over to them during 2025.

**Approved by the Trustees on 26<sup>th</sup> May 2025 and signed on their behalf by:**



**F Rose**  
County Chair



**D Skaife**  
County Treasurer

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## Annual Accounts for the year ended 31<sup>st</sup> December 2024

### Statement of Financial Activities - Summary for the year ended 31<sup>st</sup> December 2024

<b>Income and Expenditure</b>	<b>2024</b>	<b>2024</b>	<b>2024</b>	<b>2023</b>
	<b>General Funds</b>	<b>Restricted Funds</b>	<b>Total</b>	<b>Total</b>
TOTAL INCOMING RESOURCES (page 6)	80,239	275	80,514	108,760
TOTAL RESOURCES EXPENDED (page 7)	72,479	8,151	80,630	133,224
	7,760	(7,876)	(116)	(24,464)
TRANSFERS BETWEEN FUNDS	-	-	-	-
NET INCOMING (OUTGOING) RESOURCES	7,760	(7,876)	(116)	(24,464)
Gains (losses) on investment assets	-	-	-	-
NET MOVEMENT IN FUNDS	7,760	(7,876)	(116)	(24,464)
FUND BALANCES BROUGHT FORWARD (page 8)	275,490	55,317	330,807	355,271
FUND BALANCES CARRIED FORWARD	£ 283,250	£ 47,441	£ 330,691	£ 330,807

**Statement of Financial Activities for the year ended 31<sup>st</sup> December 2024**

	Notes	2024 General Funds	2024 Restricted Funds	2024 Total	2023 Total
<b>INCOMING RESOURCES</b>					
Membership subscriptions		83,295	-	83,295	75,153
less: Payable to HQ		69,413	-	69,413	65,072
		<u>13,882</u>	<u>-</u>	<u>13,882</u>	<u>10,081</u>
<b>INVESTMENT INCOME</b>					
Bank interest		2,629	-	2,629	1,314
Scout Assoc. Charity Deposit interest		-	-	-	570
		<u>2,629</u>	<u>-</u>	<u>2,629</u>	<u>1,884</u>
<b>DONATIONS/GRANTS</b>					
Donations/Grants		551	-	551	2,182
Miscellaneous		2,250	-	2,250	4,000
		<u>2,801</u>	<u>-</u>	<u>2,801</u>	<u>6,182</u>
<b>ACTIVITIES</b>					
Explorer Sections		1,310	-	1,310	1,973
Training Team + County Team	6	-	-	-	-
Adventurous/Specialist Activities	6	11,053	-	11,053	9,105
Raven Gill Income	6	36,025	-	36,025	29,207
County Events		5,910	-	5,910	-
		<u>54,298</u>	<u>-</u>	<u>54,298</u>	<u>40,285</u>
<b>EXPEDITION FUNDS</b>					
World Jamboree		-	275	275	23,802
Haarlem Jamboree		-	-	-	22,445
		<u>-</u>	<u>275</u>	<u>275</u>	<u>46,247</u>
<b>OTHER INCOMING RESOURCES</b>					
HMRC Gift Aid		-	-	-	-
Badge Sales		360	-	360	315
DoE Sales		359	-	359	508
Raven Gill Providore Sales		5,901	-	5,901	3,258
Sundry income		9	-	9	-
		<u>6,629</u>	<u>-</u>	<u>6,629</u>	<u>4,081</u>
<b>TOTAL INCOMING RESOURCES</b>		<u><u>£ 80,239</u></u>	<u><u>£ 275</u></u>	<u><u>£ 80,514</u></u>	<u><u>£ 108,760</u></u>

**Statement of Financial Activities for the year ended 31<sup>st</sup> December 2024**

<b>RESOURCES EXPENDED</b>	Notes	<b>2024 General Funds</b>	<b>2024 Restricted Funds</b>	<b>2024 Total</b>	<b>2023 Total</b>
<b>PREMISES</b>					
Rent		7,314	-	7,314	6,017
Utilities		16,161	-	16,161	11,323
Insurance		2,908	-	2,908	3,167
Repairs & Renewals - Raven Gill		17,787	-	17,787	14,613
Miscellaneous Raven Gill Expenditure		125	-	125	104
		<u>44,295</u>	<u>-</u>	<u>44,295</u>	<u>35,224</u>
<b>DONATIONS / GRANTS</b>					
Miscellaneous/Donations/Grants		-	-	-	-
<b>ACTIVITIES</b>					
Explorer Sections		1,368	-	1,368	1,562
Training - Team + County Team	6	39	-	39	137
Adventurous Activities	6	6,797	-	6,797	6,848
County Events	6	7,900	-	7,900	-
		<u>16,104</u>	<u>-</u>	<u>16,104</u>	<u>8,547</u>
<b>RESTRICTED FUNDS</b>					
M Kelham Fund	7	-	232	232	219
Jamboree					
) World	7	-	2,269	2,269	45,786
) Haarlem		-	5,650	5,650	33,850
		<u>-</u>	<u>8,151</u>	<u>8,151</u>	<u>79,855</u>
<b>ADMINISTRATION EXPENSES</b>					
Administration/Establishment		4,128	-	4,128	3,398
Insurance		2,118	-	2,118	1,978
Independent Examiner's Fees		850	-	850	650
		<u>7,096</u>	<u>-</u>	<u>7,096</u>	<u>6,026</u>
<b>TRUSTEE EXPENSES</b>					
Travel/Accom.	8	690	-	690	337
		<u>690</u>	<u>-</u>	<u>690</u>	<u>337</u>
<b>OTHER EXPENDITURE</b>					
Badges - cost of sales		321	-	321	283
DofE - cost of sales		140	-	140	547
Raven Gill Providore - cost of sales		3,332	-	3,332	2,405
Development		501	-	501	-
		<u>4,294</u>	<u>-</u>	<u>4,294</u>	<u>3,235</u>
<b>TOTAL RESOURCES SPENT</b>		<u>£ 72,479</u>	<u>£ 8,151</u>	<u>£ 80,630</u>	<u>£ 133,224</u>

**Balance Sheet as at 31<sup>st</sup> December 2024**

	Notes	2024	2024	2023	2023
<b>FIXED ASSETS</b>					
Tangible assets	2		171,000		171,000
Investments			-		-
Payments on account/assets in course of construction			-		-
			<u>171,000</u>		<u>171,000</u>
<b>CURRENT ASSETS</b>					
Stocks	4	2,275		2,596	
Debtors		-		-	
Prepayments		5,258		4,708	
Cash at bank and in hand	3	152,958		153,203	
			<u>160,491</u>	<u>160,507</u>	
less: CURRENT LIABILITIES					
Amounts due within one year	5	800		700	
<b>NET CURRENT ASSETS</b>		<u>159,691</u>		<u>159,807</u>	
less: LONG TERM LIABILITIES					
Amounts due after more than one year		-		-	
		<u>159,691</u>	<u>159,691</u>	<u>159,807</u>	<u>159,807</u>
<b>NET ASSETS</b>			<u>£ 330,691</u>		<u>£ 330,807</u>
Represented by: -					
<b>FUNDS</b>					
General Funds	9		283,250		275,490
Restricted Funds	7		47,441		55,317
			<u>£ 330,691</u>		<u>£ 330,807</u>

The notes on pages 9 to 13 form part of these accounts

Approved by the Trustees on 26<sup>th</sup> May 2025 and signed on their behalf by:



**F Rose**  
County Chair



**D Skaife**  
County Treasurer

## Notes to the Accounts for the year ended 31<sup>st</sup> December 2024

### 1 ACCOUNTING POLICIES

#### a) Basis of accounting

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

The charity adopted SORP (FRS 102) in the current year but this has not affected the financial position or performance.

#### (b) Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

#### (c) Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

Investment income is earned through holding cash in a deposit account and is recognised when it is earned.

**(d) Expenditure recognition**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably. All direct costs relate to the charity's charitable activities.

**(e) Support costs allocation**

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Where support costs cannot be directly attributed to particular headings, they are allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

**(f) 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.

**(g) Provisions**

Provisions are recognised when the charity has an obligation at the balance sheet date because of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

**(h) Employee benefits**

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The charity does not operate a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

**(i) Tax**

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

**(j) Going concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure are sufficient with the level of reserves for the charity to be able to continue as a going concern.

**(k) Tangible Fixed Assets**

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Buildings - see note 2.

Buildings are not currently depreciated as they are included at market value which is reviewed annually by the trustees.

**(l) Stocks**

Stocks of badges and consumable items have been valued at the lower of cost and net realisable value.

**2 TANGIBLE ASSETS**

	Land and Buildings	Office Equipment	Scouting Equipment	Total
<b>COST or VALUATION</b>				
Brought forward	171,000	-	-	171,000
Additions	-	-	-	-
Disposals	-	-	-	-
Carried forward	<u>171,000</u>	<u>-</u>	<u>-</u>	<u>171,000</u>
<b>DEPRECIATION</b>				
Brought forward	-	-	-	-
Charge for year	-	-	-	-
Eliminated on disposals	-	-	-	-
Carried forward	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET BOOK VALUE</b>				
Carried forward	<u>£ 171,000</u>	<u>£ -</u>	<u>£ -</u>	<u>£ 171,000</u>
<i>2018 – Net Book Values</i>	<i>171,000</i>	<i>-</i>	<i>-</i>	<i>171,000</i>

The buildings and fixtures at Raven Gill have been shown at their insured value, which is reviewed annually by the Trustees and is believed to be a reasonable estimate of market value.

**3 CASH AT BANK AND IN HAND**

	2024	2023
Bank Current Accounts	7,963	25,806
Bank Deposit Accounts	144,932	127,343
Cash in hand	63	54
	<u>£ 152,958</u>	<u>£ 153,203</u>

**4 STOCK**

Badges	275	596
Raven Gill Providore	2,000	2,000
	<u>£ 2,275</u>	<u>£ 2,596</u>

**5 LIABILITIES:***Amounts falling due within one year*

Creditors	800	700
	<u>£ 800</u>	<u>£ 700</u>

**6 DESIGNATED FUNDS (Included in County current acc unless stated otherwise)**

Adventurous Activities (Land, Water and Air)	11,172	7,326
Specialist Activities (Climbing and Mountaineering)	1,264	854
Jamboree Support	834	834
County Camps' Fund	8,530	8,530
County Support & Development Fund	9,499	10,000
Programme Support	7,477	7,477
Raven Gill Camp Site (Separate Bank accounts)	21,731	26,629
Training Team	7,557	5,745
	<u>£ 68,064</u>	<u>£ 67,395</u>

**7 RESTRICTED FUNDS (Included in County current acc unless stated otherwise)**

	2024	2023
Mike Kelham Legacy	12,003	12,235
Overseas) Expeditions	196	196
Overseas) Projects (Zambia)	21,586	21,586
Overseas) Seed Fund	1,506	1,506
David Wood Memorial Fund	4,056	4,056
Jamboree) World	1,753	3,747
Jamboree) Poland	4,102	4,102
Jamboree) Haarlem	2,239	7,889
	<u>£ 47,441</u>	<u>£ 55,317</u>

**8 TRUSTEES REMUNERATION AND EXPENSES**

Remuneration paid to trustees, if any	£	nil	£	<i>nil</i>
Expenses reimbursed to trustees	£	690	£	337
Number of trustees reimbursed		2		1

**9 SUMMARY OF NET ASSETS BY FUNDS**

	Unrestricted		Restricted	Total
	General	Designated (Note 6)	(Note 7)	
Fixed Assets	171,000	-	-	171,000
Net Current Assets	44,186	68,064	47,441	159,691
Long-term Liabilities	-	-	-	-
Net Assets	<u>£ 215,186</u>	<u>£ 68,064</u>	<u>£ 47,441</u>	<u>£ 330,691</u>

## Independent Examiner's Report to the Trustees of the Cleveland Scout Council

I report on the accounts of Cleveland Scout Council for the year ended 31<sup>st</sup> December 2024, which are set out on pages 5 to 13 of this Report.

This report is made solely to the trustees in accordance with Section 145 of the Charities Act 2011. My work has been undertaken so that I might state to Cleveland Scout Council's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than Cleveland Scout Council and their trustees for my examination work.

### Respective responsibilities of Trustees and Examiner

Cleveland Scout Council's trustees are responsible for the preparation of the accounts. They consider that an audit is not required for this year under Section 144 of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

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 Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by Cleveland Scout Council 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 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave 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.

14 Fountain Street  
Guisborough  
TS14 6PP

J Gresham FCCA  
Gresham and Gale  
Certified Chartered Accountants

Signed:



Date: 26<sup>th</sup> May 2025

**CLEVELAND SCOUT COUNCIL**

England & Wales - Charity number 505773

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# Accounts

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# CLEVELAND

## SCOUT COUNCIL



# ANNUAL REPORT and ACCOUNTS

for the year ended  
31<sup>st</sup> December 2023  
Registered Charity No. 505773

Trustees Report and Accounts for the year ended 31<sup>st</sup> December 2023

# CLEVELAND SCOUT COUNCIL

**PRESIDENT** Vacant

**VICE PRESIDENTS** Vacant

**TRUSTEES**

**Ex-officio:** County Chair Mr F Rose  
 County Commissioner Mr A Woolf  
 County Secretary Mrs S Dunn  
 County Treasurer Mr M Ward until 17/06/23  
 County Treasurer Mr D Skaife from 17/06/23

**Elected**

Mr N Scott  
 Mrs S Baldam  
 Mr L Bland from 17/06/23  
 Mr P Belmont until 17/06/23  
 Mr A Neal until 17/06/2023  
 Mr A Elliot from 17/06/23

**Nominated:** Girlguiding Cleveland Mrs H Hill from 02/03/23  
 Girlguiding Cleveland Mrs N Cox until 02/03/23  
 P & D Support Team Rep.  
 Training Team Representative  
 Young Persons' Representative Mr B Fountain  
 County Commissioner Nominated  
 Deputy County Commissioner Mr I Railton  
 DC's Representative Mr P Elliot from 28/03/23  
 DC's Representative

**Co-opted:** Chair – Appointments Fulfilled by County Chair Mr F Rose  
 County Safety Adviser Mr A Burrows until 17/06/23  
 Raven Gill Management Chair Fulfilled by elected member Mr N Scott  
 Lay Member Rev P. Hargreaves until 27/02/23  
 Assistant County Treasurer Mr M Ward from 17/06/23

**BANKERS** HSBC Bank plc 60 Albert Road, Middlesbrough, TS1 1RS  
 Barclays Bank plc 49 High Street, Stockton on Tees, TS20 1DL

**ADVISERS** Independent Examiner Mr J Gresham FCCA, Gresham & Gale (Guisborough)  
 Solicitors Miles Hutchinson and Lithgow, Endeavour Partnership  
 015600

**SCOUT ASSOCIATION REGISTRATION  
 CHARITY REGISTRATION**

Registration Number: 505773  
 Contact Name & Address: D Skaife, 450 Acklam Road,  
 Middlesbrough, TS5 8BB

## Trustees' Annual Report for the year ended 31<sup>st</sup> December 2023

The Trustees present their report and the financial statements of the charity for the year ended 31<sup>st</sup> December 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014 (as amended by Update Bulletin 1 published on 2 February 2016).

### Structure, Governance and Management

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

The County is managed by the County Executive Committee, the members of which are the 'Charity Trustees' of the Cleveland County Scouts which is a registered charity (No. 505773). 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 County Commissioner, nominated, elected and co-opted members and meets 5 times a year. 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;
- Appointing any sub committees that may be required;
- Appointing County Administrators and Advisers other than those who are elected.

The County has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss; these include 2 cheque signatories for all bank accounts and comprehensive insurance policies to ensure that insurable risks are covered.

### Objectives and Activities

The objectives of the County are as a unit of the Scout Association. Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society. This is summed up in the phrase skills for life.

As Scouts we are guided by the values of *Integrity, Respect, Care, Belief* and *Co-operation*. Scouting takes place when young people, in partnership with adults, work together based on these values and they:

- *Enjoy what they are doing and have fun*
- *Learn by doing*
- *Take responsibility and make choices*
- *Make and live by their Promise.*
- *Take part in activities indoors and outdoors*
- *Share in spiritual reflection*
- *Undertake new and challenging activities*

The County has been successful in meeting the objectives laid down by the Scout Association; it has supported and encouraged all the Districts to provide an enjoyable and attractive programme for all their members, particular focus has been on the recommencement and development of activities following Covid.

We have provided financial support, where possible, to enable leaders and young people to gain the necessary qualifications in Adventurous Activities thus allowing them to pass this knowledge on to the young people in their care. In addition, we have provided the necessary and relevant First Aid training over the past year across the County to enable them to continue running their section and adventurous activities. We have also delivered a number of Safeguarding and Executive courses throughout the County over the past year.

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.

The trustees have paid due regard to guidance issued by the Charity Commission on public benefit in deciding what activities the charity should undertake.

### **Achievements and Performance**

2023 saw further consolidation of scouting following the Covid pandemic. It also saw the development of Squirrel dreys for the 4-6 year olds in differing parts of the County.

There were a number of achievements in the year: the water team continued the development of their activities and were successful in getting a number of grants, which were used to modernise equipment; Raven Gill worked to further improve the site; the World Scout Jamboree was held in S Korea in 2023 and the County sent a contingent in conjunction with Central Yorkshire and although beset with considerable difficulties the attendees nevertheless had a great experience and time; the County also sent a Jamboree contingent to Haarlem in the Netherlands which was also a great experience thankfully in line with the plans. In total the year saw significant investment and a prudent consolidation of the financial position.

### **Financial Review**

The County's policy on reserves is to hold sufficient resources to support and 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 £25k. The County held general reserves (excluding designated and restricted funds) of approximately £35k against this at the end of the financial year. This was higher than initially expected because of increasing interest rates and also the successful sale of badges for the County's 50th birthday, the money raised will fund expenditure in 2024. In setting its levy for the year the County recognised the continued need for development as we move out of the pandemic. In looking to the future this reserve along with other designated reserves will continue to underpin and address future risks to income and develop scouting.

The County holds several designated reserves to address specific risks or support future developments. The Executive considers and reviews all reserves periodically. In particular the County holds a restricted reserve for Overseas Projects in Zambia of £21k which arose from various fundraising activities in preparation of sending scouts to Zambia to undertake various projects. This was cancelled owing to Covid, and the County considered a strategy to alternatively meet the needs of the fund raising giving the opportunity of repayment at the time. Unfortunately, it has not been possible to implement this owing to the absence of key individuals in Zambia. As time progresses the risks around the initial strategy are increasing together with the practical issues of spending the monies safely and securely with no effective oversight. This is causing the trustees concern and work is beginning to discuss the situation with the Charity Commission and the Scout Association nationally to look at alternative options.

Fundamentally the use and holding of reserves underpins and supports those achievements and future plans previously mentioned.

The County's Income and Expenditure is relatively small and consequently does not have sufficient funds to invest in longer-term investments such as stocks and shares. The County has therefore adopted a low risk strategy to the investment of its funds. All funds are held in cash using only mainstream banks or The Scout Association's Charity Deposit Account although in 2023 the latter was withdrawn by Scout HQ. The County Executive monitors the levels of bank balances and the interest rates received to ensure the County obtains prudent value and income from its banking arrangements and is currently in the early stages of making additional arrangements.

**Approved by the Trustees on 10<sup>th</sup> May 2024 and signed on their behalf by:**

**County Chair**

**County Treasurer**

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## Annual Accounts for the year ended 31<sup>st</sup> December 2023

### Statement of Financial Activities - Summary for the year ended 31<sup>st</sup> December 2023

<b>Income and Expenditure</b>	<b>2023</b>	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>General</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	<b>Funds</b>	<b>Funds</b>		
TOTAL INCOMING RESOURCES (page 6)	62,513	46,247	108,760	126,566
TOTAL RESOURCES EXPENDED (page 7)	53,323	79,901	133,224	85,222
	9,190	(33,654)	(24,264)	41,344
TRANSFERS BETWEEN FUNDS	-	-	-	-
NET INCOMING (OUTGOING) RESOURCES	9,190	(33,654)	(24,464)	41,344
Gains (losses) on investment assets	-	-	-	-
NET MOVEMENT IN FUNDS	9,190	(33,654)	(24,464)	41,344
FUND BALANCES BROUGHT FORWARD (page 8)	266,300	88,971	355,271	313,927
FUND BALANCES CARRIED FORWARD	<b>£ 275,490</b>	<b>£ 55,317</b>	<b>£ 330,807</b>	<b>£ 355,271</b>

**Statement of Financial Activities for the year ended 31<sup>st</sup> December 2023**

	Notes	2023 General Funds	2023 Restricted Funds	2023 Total	2022 Total
<b>INCOMING RESOURCES</b>					
Membership subscriptions		75,153	-	75,153	69,943
less: Payable		65,072	-	65,072	62,135
		<u>10,081</u>	<u>-</u>	<u>10,081</u>	<u>7,808</u>
<b>INVESTMENT INCOME</b>					
Bank interest		1,314	-	1,314	6
Scout Assoc. Charity Deposit interest		570	-	570	182
		<u>1,884</u>	<u>-</u>	<u>1,884</u>	<u>188</u>
<b>DONATIONS/GRANTS</b>					
Donations/Grants		2,182	-	2,182	3,298
Miscellaneous		4,000	-	4,000	2,964
		<u>6,182</u>	<u>-</u>	<u>6,182</u>	<u>6,262</u>
<b>ACTIVITIES</b>					
Explorer Sections	7	1,973	-	1,973	-
Training Team + County Team	7	-	-	-	-
Adventurous Activities (Water/Climbing)	7	9,105	-	9,105	1,602
Raven Gill Income	7	29,207	-	29,207	28,874
County Events		-	-	-	-
County Camp	7	-	-	-	-
		<u>40,285</u>	<u>-</u>	<u>40,285</u>	<u>30,476</u>
<b>EXPEDITION FUNDS</b>					
Jamboree ) World		-	23,802	23,802	54,921
) Poland					
) Haarlem		-	22,445	22,445	22,182
Overseas					
		<u>-</u>	<u>46,247</u>	<u>46,247</u>	<u>77,103</u>
<b>OTHER INCOMING RESOURCES</b>					
HMRC Gift Aid		-	-	-	-
Badge Sales		315	-	315	285
DoE Sales		508	-	508	1,040
Raven Gill Providore Sales		3,258	-	3,258	3,404
Sundry income		-	-	-	-
		<u>4,081</u>	<u>-</u>	<u>4,081</u>	<u>4,729</u>
<b>TOTAL INCOMING RESOURCES</b>		<b>£ 62,513</b>	<b>46,247</b>	<b>108,760</b>	<b>£ 126,566</b>

**Statement of Financial Activities for the year ended 31<sup>st</sup> December 2023**

<b>RESOURCES EXPENDED</b>	Notes	<b>2023 General Funds</b>	<b>2023 Restricted Funds</b>	<b>2023 Total</b>	<b>2022 Total</b>
<b>PREMISES</b>					
Rent		6,017	-	6,017	6,413
Utilities		11,323	-	11,323	12,361
Insurance		3,167	-	3,167	3,687
Repairs & Renewals - Raven Gill		14,613	-	14,613	13,732
Miscellaneous Raven Gill Expenditure		104	-	104	100
		<u>35,224</u>	<u>-</u>	<u>35,224</u>	<u>36,293</u>
<b>DONATIONS / GRANTS</b>					
Miscellaneous/ Donations/Grants		-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>ACTIVITIES</b>					
Explorer Sections	7	1,562	-	1,562	-
Training - Team + County Team	7	91	46	137	150
Adventurous Activities	7	6,848	-	6,848	2,822
County Events	7	-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		<u>8,501</u>	<u>46</u>	<u>8,547</u>	<u>2,972</u>
<b>RESTRICTED FUNDS</b>					
M Kelham Fund		-	219	219	-
Overseas Projects		-	-	-	-
Jamboree					
) World		-	45,786	45,786	30,719
) Haarlem		-	33,850	33,850	3,232
		<u>-</u>	<u>79,855</u>	<u>79,855</u>	<u>33,951</u>
<b>ADMINISTRATION EXPENSES</b>					
Administration/Establishment		3,398	-	3,398	5,384
Insurance		1,978	-	1,978	1,814
Independent Examiner's Fees		650	-	650	794
		<u>6,026</u>	<u>-</u>	<u>6,026</u>	<u>7,992</u>
<b>TRUSTEES EXPENSES</b>					
Travel	9	337	-	337	175
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>OTHER EXPENDITURE</b>					
Badges - cost of sales		283	-	283	255
DofE - cost of sales		547	-	547	935
Raven Gill Providore - cost of sales		2,405	-	2,405	2,649
Equipment (non-capital)		-	-	-	-
NE Regional Support		-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		<u>3,235</u>	<u>-</u>	<u>3,235</u>	<u>3,839</u>

TOTAL RESOURCES SPENT	£	<u>53,323</u>	<u>79,901</u>	<u>133,224</u>	<u>85,222</u>
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### Balance Sheet as at 31<sup>st</sup> December 2023

	Notes	2023	2023	2022	2022
<b>FIXED ASSETS</b>					
Tangible assets	2		171,000		171,000
Investments			-		-
Payments on account/assets in course of construction			-		-
			<u>171,000</u>		<u>171,000</u>
<b>CURRENT ASSETS</b>					
Stocks	5	2,596		2,593	
Debtors		-		-	
Prepayments		4,708		4,880	
Charity Deposit Acc (Scout Assoc)	4	-		51,021	
Cash at bank and in hand	3	153,203		126,427	
			<u>160,507</u>	<u>184,921</u>	
less: CURRENT LIABILITIES					
Amounts due within one year	6	700		650	
NET CURRENT ASSETS			<u>159,807</u>	<u>184,271</u>	
less: LONG TERM LIABILITIES					
Amounts due after more than one year		-		-	
			<u>159,807</u>	<u>184,271</u>	
<b>NET ASSETS</b>			<u>£ 330,807</u>		<u>£ 355,271</u>
Represented by:-					
<b>FUNDS</b>					
General Funds	10		275,490		266,300
Restricted Funds	8		55,317		88,971
			<u>£ 330,807</u>		<u>£ 355,271</u>

The notes on pages 9 to 13 form part of these accounts

Approved by the Trustees on 4<sup>th</sup> May 2023 and signed on their behalf by:

**F Rose**  
County Chair

**D Skaife**  
County Treasurer



## Notes to the Accounts for the year ended 31<sup>st</sup> December 2023

### 1 ACCOUNTING POLICIES

#### a) Basis of accounting

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

The charity adopted SORP (FRS 102) in the current year but this has not affected the financial position or performance.

#### (b) Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

#### (c) Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

Investment income is earned through holding cash in a deposit account and is recognised when it is earned.

#### **(d) Expenditure recognition**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. All direct costs relate to the charity's charitable activities.

#### **(e) Support costs allocation**

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Where support costs cannot be directly attributed to particular headings they are been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

#### **(f) 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.

#### **(g) Provisions**

Provisions are recognised when the charity has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

#### **(h) Employee benefits**

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The charity does not operate a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

#### **(i) Tax**

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

#### **(j) Going concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

**(k) Tangible Fixed Assets**

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Buildings - see note 2.

Buildings are not currently depreciated as they are included at market value which is reviewed annually by the trustees.

**(l) Stocks**

Stocks of badges and consumable items have been valued at the lower of cost and net realisable value.

**2 TANGIBLE ASSETS**

	Land and Buildings	Office Equipment	Scouting Equipment	Total
<b>COST or VALUATION</b>				
Brought forward	171,000	-	-	171,000
Additions	-	-	-	-
Disposals	-	-	-	-
Carried forward	<u>171,000</u>	<u>-</u>	<u>-</u>	<u>171,000</u>
<b>DEPRECIATION</b>				
Brought forward	-	-	-	-
Charge for year	-	-	-	-
Eliminated on disposals	-	-	-	-
Carried forward	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET BOOK VALUE</b>				
Carried forward	<u>£ 171,000</u>	<u>£ -</u>	<u>£ -</u>	<u>£ 171,000</u>
<i>2018 – Net Book Values</i>	<i>171,000</i>	<i>-</i>	<i>-</i>	<i>171,000</i>

The buildings and fixtures at Raven Gill have been shown at their insured value, which is reviewed annually by the Trustees and is believed to be a reasonable estimate of market value.

<b>3 CASH AT BANK AND IN HAND</b>	<b>2023</b>	<b>2022</b>
Bank Current Accounts	25,806	100,345
Bank Deposit Accounts	127,343	26,028
Cash in hand	54	54
	<u>£ 153,203</u>	<u>£ 126,427</u>
<b>4 SHORT TERM DEPOSITS</b>		
Charity Deposit Acc (Scout Assoc) - General	-	50,000
Charity Deposit Acc (Scout Assoc) - Raven Gill	-	1,021
	<u>£ -</u>	<u>£ 51,021</u>
<b>5 STOCK</b>		
Badges	596	293
D of E Booklets	-	300
Raven Gill Providore	2,000	2,000
	<u>£ 2,596</u>	<u>£ 2,594</u>
<b>6 LIABILITIES:</b>		
<i>Amounts falling due within one year</i>		
Creditors	700	650
	<u>£ 650</u>	<u>£ 650</u>
<b>7 DESIGNATED FUNDS (Included in County current acc unless stated otherwise)</b>		
Adventurous Activities (Land, Water and Air)	9,326	5,334
Specialist Activities (Climbing and Mountaineering)	854	589
Jamboree Support	834	834
County Camps' Fund	8,530	8,530
County Support & Development Fund	10,000	10,000
Programme Support	7,477	7,477
Raven Gill Camp Site (Separate Bank accounts)	26,629	29,844
Training Team	5,745	5,836
	<u>£ 69,395</u>	<u>£ 68,444</u>

**8 RESTRICTED FUNDS (Included in County current acc unless stated otherwise)**

	2023	2022
Assessor Training	-	46
Mike Kelham Legacy	12,235	12,454
Overseas) Expeditions	196	196
Overseas) Projects (Zambia) ( Deposit Acc for Overseas)	21,586	21,586
Overseas) Seed Fund	1,506	1,506
David Wood Memorial Fund	4,056	4,056
Jamboree) World	3,747	25,731
Jamboree) Poland	4,102	4,102
Jamboree) Haarlem (curr ac of overseas)	7,889	19,294
	<u>£ 55,317</u>	<u>£ 88,971</u>

**9 TRUSTEES REMUNERATION AND EXPENSES**

Remuneration paid to trustees, if any	£	nil	£	nil
Expenses reimbursed to trustees	£	337	£	175
Number of trustees reimbursed		1		1

**10 SUMMARY OF NET ASSETS BY FUNDS**

	Unrestricted		Restricted	Total
	General	Designated (Note 7)	(Note 8)	
Fixed Assets	171,000	-	-	171,000
Net Current Assets	35,095	69,395	55,317	159,807
Long-term Liabilities	-	-	-	-
Net Assets	<u>£ 206,095</u>	<u>£ 69,395</u>	<u>£ 55,317</u>	<u>£ 330,807</u>

## Independent Examiner's Report to the Trustees of the Cleveland Scout Council

I report on the accounts of Cleveland Scout Council for the year ended 31<sup>st</sup> December 2023, which are set out on pages 5 to 13 of this Report.

This report is made solely to the trustees in accordance with Section 145 of the Charities Act 2011. My work has been undertaken so that I might state to Cleveland Scout Council's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than Cleveland Scout Council and their trustees for my examination work.

### Respective responsibilities of Trustees and Examiner

Cleveland Scout Council's trustees are responsible for the preparation of the accounts. They consider that an audit is not required for this year under Section 144 of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

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 Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by Cleveland Scout Council 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 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.

14 Fountain Street  
Guisborough  
TS14 6PP

J Gresham FCCA  
Gresham and Gale

**Signed:**

**Date:**



**CLEVELAND SCOUT COUNCIL**

England & Wales - Charity number 505773

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# Accounts

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# CLEVELAND

## SCOUT COUNCIL



# ANNUAL REPORT and ACCOUNTS

for the year ended  
31<sup>st</sup> December 2022  
Registered Charity No. 505773

Trustees Report and Accounts for the year ended 31<sup>st</sup> December 2022

**CLEVELAND SCOUT COUNCIL**

<b>PRESIDENT</b>		Vacant
<b>VICE PRESIDENTS</b>		Vacant
<b>TRUSTEES</b>		
<b>Ex-officio:</b>	County Chair	Mr F Rose
	County Commissioner	Mr A Woolf
	County Secretary	Mrs S Dunn
	County Treasurer	Mr M W Ward
<b>Elected</b>		Mr N Scott Mrs S Baldam Mr N White until 27/6/2022 Mr P Belmont Mr A Neal from 7/7/2022
<b>Nominated:</b>	Girlguiding Cleveland	Mrs V Cullen until 16/7/2022
	Girlguiding Cleveland P & D Support Team Rep. Training Team Representative	Mrs N Cox from 16/7/2022
	Young Persons' Representative	Mr B Fountain
	County Commissioner Nominated	
	Deputy County Commissioner	Mr I Railton
	DC's Representative	Mrs A Sotheby until 27/6/2022
	DC's Representative	Mr R Hubbard from 7/7/2022
<b>Co-opted:</b>	Chair – Appointments	Fulfilled by County Chair Mr F Rose
	County Safety Adviser	Mr A Burrows
	Raven Gill Management Chair	Fulfilled by elected member Mr N Scott
	Lay Member	Rev P. Hargreaves
	Assistant County Treasurer	Mr D Skaife from 3/11/2022
<b>BANKERS</b>	HSBC Bank plc	60 Albert Road, Middlesbrough, TS1 1RS
	Barclays Bank plc	49 High Street, Stockton on Tees, TS20 1DL
<b>ADVISERS</b>	Independent Examiner	Mr J Gresham FCCA, Gresham & Gale (Guisborough)
	Solicitors	Miles Hutchinson and Lithgow, Endeavour Partnership 015600
<b>SCOUT ASSOCIATION REGISTRATION CHARITY REGISTRATION</b>	Registration Number:	505773
	Contact Name & Address:	M W Ward, 15 Northbrook Court, Hartlepool, TS26 0DJ

## Trustees' Annual Report for the year ended 31<sup>st</sup> December 2022

The Trustees present their report and the financial statements of the charity for the year ended 31<sup>st</sup> December 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014 (as amended by Update Bulletin 1 published on 2 February 2016).

### Structure, Governance and Management

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

The County is managed by the County Executive Committee, the members of which are the 'Charity Trustees' of the Cleveland County Scouts which is a registered charity (No. 505773). 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 County Commissioner, nominated, elected and co-opted members and meets 5 times a year. 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;
- Appointing any sub committees that may be required;
- Appointing County Administrators and Advisers other than those who are elected.

The County has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss; these include 2 cheque signatories for all bank accounts and comprehensive insurance policies to ensure that insurable risks are covered.

### Objectives and Activities

The objectives of the County are as a unit of the Scout Association. Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society. This is summed up in the phrase skills for life.

As Scouts we are guided by the values of *Integrity, Respect, Care, Belief* and *Co-operation*. Scouting takes place when young people, in partnership with adults, work together based on these values and they:

- |                                                 |                                                       |
|-------------------------------------------------|-------------------------------------------------------|
| ▪ <i>Enjoy what they are doing and have fun</i> | ▪ <i>Take part in activities indoors and outdoors</i> |
| ▪ <i>Learn by doing</i>                         | ▪ <i>Share in spiritual reflection</i>                |
| ▪ <i>Take responsibility and make choices</i>   | ▪ <i>Undertake new and challenging activities</i>     |
| ▪ <i>Make and live by their Promise.</i>        |                                                       |

The County has been successful in meeting the objectives laid down by the Scout Association; it has supported and encouraged all the Districts to provide an enjoyable and attractive programme for all their members, particular focus has been on the recommencement and development of activities following Covid.

We have provided financial support, where possible, to enable leaders and young people to gain the necessary qualifications in Adventurous Activities thus allowing them to pass this knowledge on to the young people in their care. In addition, we have provided the necessary and relevant First Aid training over the past year across the County to enable them to continue running their section and adventurous activities. We have also delivered a number of Safeguarding and Executive courses throughout the County over the past year.

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.

The trustees have paid due regard to guidance issued by the Charity Commission on public benefit in deciding what activities the charity should undertake.

### **Achievements and Performance**

2022 saw full scale recommencement of in person scouting, following significant disruption of activities from Covid.

There were achievements in the year: the water team built on the move to their new site and began the development of paddleboarding option; Raven Gill worked to further improve the site using the funds raised in the previous year and government grant for Raven Gill helped significantly with fixed costs; the County invested a significant amount in the renewal of the County Website; Preparation work was undertaken and units selected for both the world scout jamboree in S Korea in 2023 and a European Jamboree in Haarlem. In total the year saw significant investment and a prudent consolidation of the financial position.

### **Financial Review**

The County's policy on reserves is to hold sufficient resources to support and 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 £25k. The County held general reserves (excluding designated and restricted funds) of approximately £26k against this at the end of the financial year. In setting its levy for the year the County recognised the continued need for development as we move out of the pandemic. In looking to the future this reserve along with other designated reserves will continue to underpin and address future risks to income and develop scouting.

The County holds a number of designated reserves to address specific risks or support future developments. The Executive considers and reviews all reserves periodically. In 2022 the County reviewed the various designated reserves it holds for individual sections and determined to merge these into one "programme" reserve reflecting the current management structure.

Fundamentally the use and holding of reserves underpins and supports those achievements and future plans previously mentioned.

The County's Income and Expenditure is relatively small and as a consequence does not have sufficient funds to invest in longer-term investments such as stocks and shares. The County has therefore adopted a low risk strategy to the investment of its funds. All funds are held in cash using only mainstream banks or The Scout Association's Charity Deposit Account. The County Executive monitors the levels of bank balances and the interest rates received to ensure the County obtains prudent value and income from its banking arrangements.

**Approved by the Trustees on 4<sup>th</sup> May 2023 and signed on their behalf by:**

**F Rose**  
**County Chair**

**M W Ward**  
**County Treasurer**

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## Annual Accounts for the year ended 31<sup>st</sup> December 2022

### Statement of Financial Activities - Summary for the year ended 31<sup>st</sup> December 2022

<b>Income and Expenditure</b>	<b>2022</b>	<b>2022</b>	<b>2022</b>	<b>2021</b>
	<b>General</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	<b>Funds</b>	<b>Funds</b>		
TOTAL INCOMING RESOURCES (page 6)	49,463	77,103	126,566	47,203
TOTAL RESOURCES EXPENDED (page 7)	51,271	33,951	85,222	66,476
	(1,808)	43,152	41,344	(19,273)
TRANSFERS BETWEEN FUNDS	-	-	-	-
NET INCOMING (OUTGOING) RESOURCES	(1,808)	43,152	41,344	(19,273)
Gains (losses) on investment assets	-	-	-	-
NET MOVEMENT IN FUNDS	(1,808)	43,152	41,344	(19,273)
FUND BALANCES BROUGHT FORWARD (page 8)	268,108	45,819	313,927	333,200
FUND BALANCES CARRIED FORWARD	£ 266,300	£ 88,971	£ 355,271	£ 313,927

**Statement of Financial Activities for the year ended 31<sup>st</sup> December 2022**

	Notes	2022 General Funds	2022 Restricted Funds	2022 Total	2021 Total
<b>INCOMING RESOURCES</b>					
Membership subscriptions		69,943	-	69,943	61,883
less: Payable		62,135	-	62,135	55,764
		<u>7,808</u>	<u>-</u>	<u>7,808</u>	<u>6,119</u>
<b>INVESTMENT INCOME</b>					
Bank interest		6	-	6	-
Scout Assoc. Charity Deposit interest		182	-	182	186
		<u>188</u>	<u>-</u>	<u>188</u>	<u>186</u>
<b>DONATIONS/GRANTS</b>					
Donations/Grants		3,298	-	3,298	39,850
Miscellaneous		2,964	-	2,964	(14,628)
		<u>6,262</u>	<u>-</u>	<u>6,262</u>	<u>25,222</u>
<b>ACTIVITIES</b>					
Explorer Sections	7	-	-	-	-
Training Team + County Team	7	-	-	-	-
Adventurous Activities (Water/Climbing)	7	1,602	-	1,602	2,934
Raven Gill Income	7	28,874	-	28,874	8,658
County Events		-	-	-	-
County Camp	7	-	-	-	-
		<u>30,476</u>	<u>-</u>	<u>30,476</u>	<u>11,592</u>
<b>EXPEDITION FUNDS</b>					
Jamboree ) World		-	54,921	54,921	593
) Poland		-	-	-	2,637
) Haarlem		-	22,182	22,182	-
Overseas		-	-	-	58
		<u>-</u>	<u>77,103</u>	<u>77,103</u>	<u>3,288</u>
<b>OTHER INCOMING RESOURCES</b>					
HMRC Gift Aid		-	-	-	-
Badge Sales		285	-	285	195
DoE Sales		1,040	-	1,040	22
Raven Gill Providore Sales		3,404	-	3,404	579
Sundry income		-	-	-	-
		<u>4,729</u>	<u>-</u>	<u>4,729</u>	<u>796</u>
<b>TOTAL INCOMING RESOURCES</b>		<b>£ 49,463</b>	<b>77,103</b>	<b>126,566</b>	<b>£ 47,203</b>

**Statement of Financial Activities for the year ended 31<sup>st</sup> December 2022**

<b>RESOURCES EXPENDED</b>	Notes	<b>2022 General Funds</b>	<b>2022 Restricted Funds</b>	<b>2022 Total</b>	<b>2021 Total</b>
<b>PREMISES</b>					
Rent		6,413	-	6,413	7,013
Utilities		12,361	-	12,361	9,839
Insurance		3,687	-	3,687	3,846
Repairs & Renewals - Raven Gill		13,732	-	13,732	16,168
Miscellaneous Raven Gill Expenditure		100	-	100	1,360
		<u>36,293</u>	<u>-</u>	<u>36,293</u>	<u>38,226</u>
<b>DONATIONS / GRANTS</b>					
Miscellaneous/ Donations/Grants		-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>ACTIVITIES</b>					
Explorer Sections	7	-	-	-	-
Training - Team + County Team	7	150	-	150	150
Adventurous Activities	7	2,822	-	2,822	2,322
County Events	7	-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		<u>2,972</u>	<u>-</u>	<u>2,972</u>	<u>2,472</u>
<b>RESTRICTED FUNDS</b>					
M Kelham Fund		-	-	-	-
Overseas Projects		-	-	-	4,195
Jamboree					
) World/Poland2021		-	30,719	30,719	16,614
) Haarlem		-	3,232	3,232	-
		<u>-</u>	<u>33,951</u>	<u>33,951</u>	<u>20,809</u>
<b>ADMINISTRATION EXPENSES</b>					
Administration/Establishment		5,384	-	5,384	363
Insurance		1,814	-	1,814	2,129
Independent Examiner's Fees		794	-	794	468
		<u>7,992</u>	<u>-</u>	<u>7,992</u>	<u>2,960</u>
<b>TRUSTEES EXPENSES</b>					
Travel	9	175	-	175	33
		<u>175</u>	<u>-</u>	<u>175</u>	<u>33</u>
<b>OTHER EXPENDITURE</b>					
Badges - cost of sales		255	-	255	164
DofE - cost of sales		935	-	935	-
Raven Gill Providore - cost of sales		2,649	-	2,649	478
Equipment (non-capital)		-	-	-	-
NE Regional Support		-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>1,334</u>
		<u>3,839</u>	<u>-</u>	<u>3,839</u>	<u>1,976</u>

TOTAL RESOURCES SPENT	£	<u>51,271</u>	<u>33,951</u>	<u>85,222</u>	<u>66,476</u>
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### Balance Sheet as at 31<sup>st</sup> December 2022

	Notes	2022	2022	2021	2021
<b>FIXED ASSETS</b>					
Tangible assets	2		171,000		171,000
Investments			-		-
Payments on account/assets in course of construction			-		-
			<u>171,000</u>		<u>171,000</u>
<b>CURRENT ASSETS</b>					
Stocks	5	2,593		2,849	
Debtors		-		-	
Prepayments		4,880		5,201	
Charity Deposit Acc (Scout Assoc)	4	51,021		51,007	
Cash at bank and in hand	3	126,427		84,320	
			<u>184,921</u>	<u>143,377</u>	
less: CURRENT LIABILITIES					
Amounts due within one year	6	650		450	
NET CURRENT ASSETS			<u>184,271</u>	<u>142,927</u>	
less: LONG TERM LIABILITIES					
Amounts due after more than one year		-		-	
			<u>184,271</u>	<u>142,927</u>	
<b>NET ASSETS</b>			<u>£ 355,271</u>	<u>£ 313,927</u>	
Represented by:-					
<b>FUNDS</b>					
General Funds	10		266,300		268,108
Restricted Funds	8		88,971		45,819
			<u>£ 355,271</u>	<u>£ 313,927</u>	

The notes on pages 9 to 13 form part of these accounts

Approved by the Trustees on 4<sup>th</sup> May 2023 and signed on their behalf by:

**F Rose**  
County Chair

**M W Ward**  
County Treasurer



## Notes to the Accounts for the year ended 31<sup>st</sup> December 2022

### 1 ACCOUNTING POLICIES

#### a) Basis of accounting

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

The charity adopted SORP (FRS 102) in the current year but this has not affected the financial position or performance.

#### (b) Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

#### (c) Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

Investment income is earned through holding cash in a deposit account and is recognised when it is earned.

#### **(d) Expenditure recognition**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. All direct costs relate to the charity's charitable activities.

#### **(e) Support costs allocation**

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Where support costs cannot be directly attributed to particular headings they are been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

#### **(f) 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.

#### **(g) Provisions**

Provisions are recognised when the charity has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

#### **(h) Employee benefits**

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The charity does not operate a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

#### **(i) Tax**

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

#### **(j) Going concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

**(k) Tangible Fixed Assets**

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Buildings - see note 2.

Buildings are not currently depreciated as they are included at market value which is reviewed annually by the trustees.

**(l) Stocks**

Stocks of badges and consumable items have been valued at the lower of cost and net realisable value.

**2 TANGIBLE ASSETS**

	Land and Buildings	Office Equipment	Scouting Equipment	Total
<b>COST or VALUATION</b>				
Brought forward	171,000	-	-	171,000
Additions	-	-	-	-
Disposals	-	-	-	-
Carried forward	<u>171,000</u>	<u>-</u>	<u>-</u>	<u>171,000</u>
<b>DEPRECIATION</b>				
Brought forward	-	-	-	-
Charge for year	-	-	-	-
Eliminated on disposals	-	-	-	-
Carried forward	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET BOOK VALUE</b>				
Carried forward	<u>£ 171,000</u>	<u>£ -</u>	<u>£ -</u>	<u>£ 171,000</u>
<i>2018 – Net Book Values</i>	<i>171,000</i>	<i>-</i>	<i>-</i>	<i>171,000</i>

The buildings and fixtures at Raven Gill have been shown at their insured value, which is reviewed annually by the Trustees and is believed to be a reasonable estimate of market value.

<b>3 CASH AT BANK AND IN HAND</b>	<b>2022</b>	<b>2021</b>
Bank Current Accounts	100,345	57,125
Bank Deposit Accounts	26,028	27,141
Cash in hand	54	54
	<u>£ 126,427</u>	<u>£ 84,320</u>
<b>4 SHORT TERM DEPOSITS</b>		
Charity Deposit Acc (Scout Assoc) - General	50,000	50,000
Charity Deposit Acc (Scout Assoc) - Raven Gill	1,021	1,007
	<u>£ 51,021</u>	<u>£ 51,007</u>
<b>5 STOCK</b>		
Badges	293	549
D of E Booklets	300	300
Raven Gill Providore	2,000	2,000
	<u>£ 2,594</u>	<u>£ 2,849</u>
<b>6 LIABILITIES:</b>		
<i>Amounts falling due within one year</i>		
Creditors	650	450
	<u>£ 650</u>	<u>£ 450</u>
<b>7 DESIGNATED FUNDS (Included in County current acc unless stated otherwise)</b>		
Beaver Scouts (Amalgamated into Prog support 2022)	-	1,780
Cub Scouts (Amalgamated into Prog Support 2022)	-	285
Scouts (Amalgamated into Prog Support 2022)	-	333
Explorer Scouts (Amalgamated into Prog Support 2022)	-	2,477
Network Scouts (Amalgamated into Prog Support 2022)	-	477
Scout Act Support (Amalgamated into Prog Support 2022)	-	169
Adventurous Activities (Land, Water and Air)	5,334	6,605
Specialist Activities (Climbing and Mountaineering)	589	539
Special Needs (Amalgamated into Prog Support 2022)	-	1,956
Jamboree Support	834	834
County Camps' Fund	8,530	8,530
County Support & Development Fund	10,000	10,000
Programme Support	7,477	0
Raven Gill Camp Site (Separate Bank accounts)	29,844	31,012
Training Team	5,836	5,986
	<u>£ 68,444</u>	<u>£ 70,983</u>

**8 RESTRICTED FUNDS (Included in County current acc unless stated otherwise)**

	2022	2021
Assessor Training	46	46
Mike Kelham Legacy	12,454	12,454
Overseas) Expeditions	196	196
Overseas) Projects (Zambia) ( Deposit Acc for Overseas)	21,586	21,930
Overseas) Seed Fund	1,506	1,506
David Wood Memorial Fund	4,056	4,056
Jamboree) World	25,731	1,529
Jamboree) Poland	4,102	4,102
Jamboree) Haarlem (curr ac of overseas)	19,294	-
	<u>£ 88,971</u>	<u>£ 45,815</u>

**9 TRUSTEES REMUNERATION AND EXPENSES**

Remuneration paid to trustees, if any	£	nil	£	nil
Expenses reimbursed to trustees	£	175	£	33
Number of trustees reimbursed		1		1

**10 SUMMARY OF NET ASSETS BY FUNDS**

	Unrestricted		Restricted	Total
	General	Designated (Note 7)	(Note 8)	
Fixed Assets	171,000	-	-	171,000
Net Current Assets	<u>26,856</u>	68,444	88,971	184,271
Long-term Liabilities	-	-	-	-
Net Assets	<u>£ 197,856</u>	<u>£ 68,444</u>	<u>£ 88,971</u>	<u>£ 355,271</u>

## Independent Examiner's Report to the Trustees of the Cleveland Scout Council

I report on the accounts of Cleveland Scout Council for the year ended 31<sup>st</sup> December 2022, which are set out on pages 5 to 13 of this Report.

This report is made solely to the trustees in accordance with Section 145 of the Charities Act 2011. My work has been undertaken so that I might state to Cleveland Scout Council's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than Cleveland Scout Council and their trustees for my examination work.

### Respective responsibilities of Trustees and Examiner

Cleveland Scout Council's trustees are responsible for the preparation of the accounts. They consider that an audit is not required for this year under Section 144 of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

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 Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by Cleveland Scout Council 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 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.

14 Fountain Street  
Guisborough  
TS14 6PP

J Gresham FCCA  
Gresham and Gale

**Signed:**

**Date:**



**CLEVELAND SCOUT COUNCIL**

England & Wales - Charity number 505773

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# Accounts

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# CLEVELAND

## SCOUT COUNCIL



# ANNUAL REPORT and ACCOUNTS

for the year ended  
31<sup>st</sup> December 2021  
Registered Charity No. 505773

## Trustees Report and Accounts for the year ended 31<sup>st</sup> December 2021

<b>PRESIDENT</b>		Vacant
<b>VICE PRESIDENTS</b>		Vacant
<b>TRUSTEES</b>		
<b>Ex-officio:</b>	County Chair	Mr F Rose
	County Commissioner	Mr A Woolf
	County Secretary	Mrs S Dunn
	County Treasurer	Mr M W Ward
<b>Elected</b>		Mr N Scott
		Mrs S Baldam
		Mr N White
		Mr P Belmont
		Mr P Cawthorne until 03/12/2021
<b>Nominated:</b>	Girlguiding Cleveland	Mrs V Cullen
	P & D Support Team Rep.	
	Training Team Representative	
	Young Persons' Representative	Mr B Fountain
	County Commissioner Nominated	
	Deputy County Commissioner	Mr I Railton
	DC's Representative	Mrs A Sotheby
<b>Co-opted:</b>	Chair – Appointments	Mr F Rose
	County Safety Adviser	Mr A Burrows
	Raven Gill Management Chair	Mr N Scott
	Lay Member	Rev P. Hargreaves
<b>BANKERS</b>	HSBC Bank plc	60 Albert Road, Middlesbrough, TS1 1RS 12 Westgate, Guisborough, TS14 6BE
	Barclays Bank plc	49 High Street, Stockton on Tees, TS20 1DL
<b>ADVISERS</b>	Independent Examiner	Mr J Gresham FCCA, AZETS
	Solicitors	Miles Hutchinson and Lithgow, Endeavour Partnership 015600
<b>SCOUT ASSOCIATION REGISTRATION</b>		
<b>CHARITY REGISTRATION</b>	Registration Number:	505773
	Contact Name & Address:	M W Ward, 15 Northbrook Court, Hartlepool, TS26 0DJ

## Trustees' Annual Report for the year ended 31<sup>st</sup> December 2021

The Trustees present their report and the financial statements of the charity for the year ended 31<sup>st</sup> December 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014 (as amended by Update Bulletin 1 published on 2 February 2016).

### Structure, Governance and Management

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

The County is managed by the County Executive Committee, the members of which are the 'Charity Trustees' of the Cleveland County Scouts which is a registered charity (No. 505773). 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 County Commissioner, nominated, elected and co-opted members and meets 5 times a year. 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;
- Appointing any sub committees that may be required;
- Appointing County Administrators and Advisers other than those who are elected.

The County has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss; these include 2 cheque signatories for all bank accounts and comprehensive insurance policies to ensure that insurable risks are covered.

### Objectives and Activities

The objectives of the County are as a unit of the Scout Association. Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society. This is summed up in the phrase skills for life.

As Scouts we are guided by the values of *Integrity, Respect, Care, Belief* and *Co-operation*. Scouting takes place when young people, in partnership with adults, work together based on these values and they:

- *Enjoy what they are doing and have fun*
- *Learn by doing*
- *Take responsibility and make choices*
- *Make and live by their Promise.*
- *Take part in activities indoors and outdoors*
- *Share in spiritual reflection*
- *Undertake new and challenging activities*

The County has been successful in meeting the objectives laid down by the Scout Association; it has supported and encouraged all the Districts to provide an enjoyable and attractive programme for all their members, although this has been limited by Covid.

We have provided financial support, where possible, to enable leaders and young people to gain the necessary qualifications in Adventurous Activities thus allowing them to pass this knowledge on to the young people in their care. In addition, we have provided the necessary and relevant First Aid training over the past year to a large number of adults across the County to enable them to continue running their section and adventurous activities. We have also delivered a number of Safeguarding and Executive courses throughout the County over the past year.

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.

The trustees have paid due regard to guidance issued by the Charity Commission on public benefit in deciding what activities the charity should undertake.

### **Achievements and Performance**

2021 saw continued significant disruption of activities from the Covid. Much of scouting was either closed or curtailed for the year.

There were however some achievements in the year: the water team were successful in generating grant income; Raven Gill used the closure time to further improve the site using the funds raised in the previous year and government grant for Raven Gill helped significantly with fixed costs. Following the cancellation of the Poland Jamboree and the Overseas Africa trip the relevant reimbursements were made in 2021. In total the year saw significant investment and a prudent consolidation of the financial position.

### **Financial Review**

The County's policy on reserves is to hold sufficient resources to support and 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 £25k. The County held general reserves (excluding designated and restricted funds) of approximately £26k against this at the end of the financial year. In setting its levy for the year the County recognised the continued need for development as we move out of the pandemic. In looking to the future this reserve along with other designated reserves will continue to underpin and address future risks to income and develop scouting.

The County holds a number of designated reserves to address specific risks or support future developments. The Executive considers and reviews all reserves periodically. In 2020 the County has included a new one to reflect the income from Camp fire badge sales for Raven Gill which was received into the County account in 2020 prior to transfer to Raven Gill in 2021.

Fundamentally the use and holding of reserves underpins and supports those achievements and future plans previously mentioned.

The County's Income and Expenditure is relatively small and as a consequence does not have sufficient funds to invest in longer-term investments such as stocks and shares. The County has therefore adopted a low risk strategy to the investment of its funds. All funds are held in cash using only mainstream banks or The Scout Association's Charity Deposit Account. The County Executive monitors the levels of bank balances and the interest rates received to ensure the County obtains prudent value and income from its banking arrangements.

Approved by the Trustees on 11<sup>th</sup> April 2022 and signed on their behalf by:

**F Rose**  
**County Chair**

**M W Ward**  
**County Treasurer**

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## Annual Accounts for the year ended 31<sup>st</sup> December 2021

### Statement of Financial Activities - Summary for the year ended 31<sup>st</sup> December 2021

<b>Income and Expenditure</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>2020</b>
	<b>General</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	<b>Funds</b>	<b>Funds</b>		
TOTAL INCOMING RESOURCES (page 6)	43,915	3,288	47,203	121,960
TOTAL RESOURCES EXPENDED (page 7)	45,667	20,809	66,476	100,703
	<hr/>	<hr/>	<hr/>	<hr/>
TRANSFERS BETWEEN FUNDS	-	-	-	-
NET INCOMING (OUTGOING) RESOURCES	(1,752)	(17,521)	(19,273)	21,257
Gains (losses) on investment assets	-	-	-	-
NET MOVEMENT IN FUNDS	(1,752)	(17,521)	(19,273)	21,257
FUND BALANCES BROUGHT FORWARD (page 8)	269,860	63,340	333,200	311,943
FUND BALANCES CARRIED FORWARD	<b>£ 268,108</b>	<b>£ 45,819</b>	<b>£ 313,927</b>	<b>£ 333,200</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**Statement of Financial Activities for the year ended 31<sup>st</sup> December 2021**

	Notes	2021 General Funds	2021 Restricted Funds	2021 Total	2020 Total
<b>INCOMING RESOURCES</b>					
Membership subscriptions		61,883	-	61,883	69,971
less: Payable		55,764	-	55,764	58,739
		<u>6,119</u>	<u>-</u>	<u>6,119</u>	<u>11,232</u>
<b>INVESTMENT INCOME</b>					
Bank interest		-	-	-	4
Scout Assoc. Charity Deposit interest		186	-	186	180
		<u>186</u>	<u>-</u>	<u>186</u>	<u>184</u>
<b>DONATIONS/GRANTS</b>					
Donations/Grants		39,850	-	39,850	18,586
Miscellaneous		(14,628)	-	(14,628)	16,949
		<u>25,222</u>	<u>-</u>	<u>25,222</u>	<u>35,535</u>
<b>ACTIVITIES</b>					
Explorer Sections	7	-	-	-	-
Training Team + County Team	7	-	-	-	2,473
Adventurous Activities (Water/Climbing)	7	2,934	-	2,934	552
Raven Gill Income	7	8,658	-	8,658	2,810
County Events		-	-	-	-
County Camp	7	-	-	-	-
		<u>11,592</u>	<u>-</u>	<u>11,592</u>	<u>5,835</u>
<b>EXPEDITION FUNDS</b>					
Poland Jamboree		-	2,637	2,637	13,770
Tanzania 2017/Zambia		-	58	58	54,808
World Jamborees		-	593	593	7
		<u>-</u>	<u>3,288</u>	<u>3,288</u>	<u>68,585</u>
<b>OTHER INCOMING RESOURCES</b>					
HMRC Gift Aid		-	-	-	-
Badge Sales		195	-	195	210
DoE Sales		22	-	22	208
Raven Gill Providore Sales		579	-	579	171
Sundry income		-	-	-	-
		<u>796</u>	<u>-</u>	<u>796</u>	<u>589</u>
<b>TOTAL INCOMING RESOURCES</b>		<u><u>£ 43,915</u></u>	<u><u>3,288</u></u>	<u><u>47,203</u></u>	<u><u>£ 121,960</u></u>

**Statement of Financial Activities for the year ended 31<sup>st</sup> December 2021**

<b>RESOURCES EXPENDED</b>	Notes	<b>2021 General Funds</b>	<b>2021 Restricted Funds</b>	<b>2021 Total</b>	<b>2020 Total</b>
<b>PREMISES</b>					
Rent		7,013	-	7,013	7,145
Utilities		9,839	-	9,839	8,300
Insurance		3,846	-	3,846	3,689
Repairs & Renewals - Raven Gill		16,168	-	16,168	7,235
Miscellaneous Raven Gill Expenditure		1,360	-	1,360	193
		<u>38,226</u>	<u>-</u>	<u>38,226</u>	<u>26,562</u>
<b>DONATIONS / GRANTS</b>					
Miscellaneous/ Donations/Grants		-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>ACTIVITIES</b>					
Explorer Sections	7	-	-	-	275
Training - Team + County Team	7	150	-	150	92
Adventurous Activities	7	2,322	-	2,322	2,918
County Events (Damboree, AGM & Screamfest)	7	-	-	-	-
County Camp		-	-	-	695
		<u>2,472</u>	<u>-</u>	<u>2,472</u>	<u>3,980</u>
<b>RESTRICTED FUNDS</b>					
M Kelham Fund		-	-	-	-
Overseas Projects Tanzania & Zambia		-	4,195	4,195	51,371
World Jamboree		-	-	-	3,985
Poland Jamboree		-	16,614	16,614	10,480
		<u>-</u>	<u>20,809</u>	<u>20,809</u>	<u>65,836</u>
<b>ADMINISTRATION EXPENSES</b>					
Administration/Establishment		363	-	363	1,031
Insurance		2,129	-	2,129	2,072
Independent Examiner's Fees		468	-	468	416
		<u>2,960</u>	<u>-</u>	<u>2,960</u>	<u>3,519</u>
<b>TRUSTEES EXPENSES</b>					
Travel	9	33	-	33	-
		<u>33</u>	<u>-</u>	<u>33</u>	<u>-</u>
<b>OTHER EXPENDITURE</b>					
Badges - cost of sales		164	-	164	351
DofE - cost of sales		-	-	-	255
Raven Gill Providore - cost of sales		478	-	478	200
Equipment (non-capital)		-	-	-	-
NE Regional Support		-	-	-	-
Haarlem		1,334	-	1,334	-
		<u>1,976</u>	<u>-</u>	<u>1,976</u>	<u>806</u>
<b>TOTAL RESOURCES SPENT</b>	£	<u><u>45,667</u></u>	<u><u>20,809</u></u>	<u><u>66,476</u></u>	<u><u>100,703</u></u>

**Balance Sheet as at 31<sup>st</sup> December 2021**

	Notes	2021	2021	2020	2020
<b>FIXED ASSETS</b>					
Tangible assets	2		171,000		171,000
Investments			-		-
Payments on account/assets in course of construction			-		-
			<u>171,000</u>		<u>171,000</u>
<b>CURRENT ASSETS</b>					
Stocks	5	2,849		2,474	
Debtors		-		-	
Prepayments		5,201		5,844	
Charity Deposit Acc (Scout Assoc)	4	51,007		51,007	
Cash at bank and in hand	3	84,320		103,851	
			<u>143,377</u>	<u>163,176</u>	
less: CURRENT LIABILITIES					
Amounts due within one year	6	450		976	
NET CURRENT ASSETS			<u>142,927</u>	<u>162,200</u>	
less: LONG TERM LIABILITIES					
Amounts due after more than one year		-		-	-
			<u>142,927</u>	<u>162,200</u>	<u>162,200</u>
<b>NET ASSETS</b>			<u><b>£ 313,927</b></u>		<u><b>£ 333,200</b></u>
Represented by:-					
<b>FUNDS</b>					
General Funds	10		268,108		269,860
Restricted Funds	8		45,819		63,340
			<u>£ 313,927</u>		<u>£ 333,200</u>

*The notes on pages 9 to 13 form part of these accounts*

Approved by the Trustees on 10<sup>th</sup> June 2022 and signed on their behalf by:

**F Rose**  
County Chair

**M W Ward**  
County Treasurer

## Notes to the Accounts for the year ended 31<sup>st</sup> December 2021

### 1 ACCOUNTING POLICIES

#### a) Basis of accounting

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

The charity adopted SORP (FRS 102) in the current year but this has not affected the financial position or performance.

#### (b) Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

#### (c) Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

Investment income is earned through holding cash in a deposit account and is recognised when it is earned.

#### **(d) Expenditure recognition**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. All direct costs relate to the charity's charitable activities.

#### **(e) Support costs allocation**

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Where support costs cannot be directly attributed to particular headings they are been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

#### **(f) 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.

#### **(g) Provisions**

Provisions are recognised when the charity has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

#### **(h) Employee benefits**

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The charity does not operate a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

#### **(i) Tax**

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

#### **(j) Going concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

**(k) Tangible Fixed Assets**

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Buildings - see note 2.

Buildings are not currently depreciated as they are included at market value which is reviewed annually by the trustees.

**(l) Stocks**

Stocks of badges and consumable items have been valued at the lower of cost and net realisable value.

**2 TANGIBLE ASSETS**

	Land and Buildings	Office Equipment	Scouting Equipment	Total
<b>COST or VALUATION</b>				
Brought forward	171,000	-	-	171,000
Additions	-	-	-	-
Disposals	-	-	-	-
Carried forward	<u>171,000</u>	<u>-</u>	<u>-</u>	<u>171,000</u>
<b>DEPRECIATION</b>				
Brought forward	-	-	-	-
Charge for year	-	-	-	-
Eliminated on disposals	-	-	-	-
Carried forward	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET BOOK VALUE</b>				
Carried forward	<u>£ 171,000</u>	<u>£ -</u>	<u>£ -</u>	<u>£ 171,000</u>
<i>2018 – Net Book Values</i>	<i>171,000</i>	<i>-</i>	<i>-</i>	<i>171,000</i>

The buildings and fixtures at Raven Gill have been shown at their insured value, which is reviewed annually by the Trustees and is believed to be a reasonable estimate of market value.

<b>3 CASH AT BANK AND IN HAND</b>	<b>2021</b>	<b>2020</b>
Bank Current Accounts	57,125	75,994
Bank Deposit Accounts	27,141	27,803
Cash in hand	54	54
	<u>£ 84,320</u>	<u>£ 103,851</u>
<b>4 SHORT TERM DEPOSITS</b>		
Charity Deposit Acc (Scout Assoc) - General	50,000	50,000
Charity Deposit Acc (Scout Assoc) - Raven Gill	1,007	1,007
	<u>£ 51,007</u>	<u>£ 51,007</u>
<b>5 STOCK</b>		
Badges	549	174
D of E Booklets	300	300
Raven Gill Providore	2,000	2,000
	<u>£ 2,849</u>	<u>£ 2,474</u>
<b>6 LIABILITIES:</b>		
<i>Amounts falling due within one year</i>		
Creditors	450	976
	<u>£ 450</u>	<u>£ 976</u>
<b>7 DESIGNATED FUNDS (Included in County current acc unless stated otherwise)</b>		
Beaver Scouts	1,780	1,780
Cub Scouts	285	285
Scouts	333	333
Explorer Scouts	2,477	2,477
Network Scouts	477	477
Scout Active Support	169	169
Adventurous Activities (Land, Water and Air)	6,605	5,993
Specialist Activities (Climbing and Mountaineering)	539	539
Special Needs	1,956	1,956
Jamboree Support	834	834
County Camps' Fund	8,530	8,530
County Support & Development Fund	10,000	10,000
Ravengill Campfire badge income	0	16,789
Raven Gill Camp Site (Separate Bank accounts)	31,012	18,639
Training Team	5,986	6,136
	<u>£ 70,983</u>	<u>£ 74,937</u>

**8 RESTRICTED FUNDS (Included in County current acc unless stated otherwise)**

	2021	2020
Assessor Training	46	46
Mike Kelham Legacy	12,454	12,454
Expeditions	196	196
Overseas Projects (Tanzania/Zambia) (Sep Bank Accounts)	21,930	26,067
Overseas Seed Fund	1506	1,506
David Wood Memorial Fund	4,056	4,056
World Jamborees (Separate Bank Accounts)	1,529	936
Poland Jamboree	4,102	18,079
	<u>£ 45,819</u>	<u>£ 63,340</u>

**9 TRUSTEES REMUNERATION AND EXPENSES**

Remuneration paid to trustees, if any	£	nil	£	nil
Expenses reimbursed to trustees	£	33	£	nil
Number of trustees reimbursed		1		-

**10 SUMMARY OF NET ASSETS BY FUNDS**

	Unrestricted		Restricted (Note 8)	Total
	General	Designated (Note 7)		
Fixed Assets	171,000	-	-	171,000
Net Current Assets	26,125	70,983	45,819	142,927
Long-term Liabilities	-	-	-	-
Net Assets	<u>£ 197,125</u>	<u>£ 70,983</u>	<u>£ 45,819</u>	<u>£ 313,927</u>

## Independent Examiner's Report to the Trustees of the Cleveland Scout Council

I report on the accounts of Cleveland Scout Council for the year ended 31<sup>st</sup> December 2021, which are set out on pages 5 to 13 of this Report.

This report is made solely to the trustees in accordance with Section 145 of the Charities Act 2011. My work has been undertaken so that I might state to Cleveland Scout Council's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than Cleveland Scout Council and their trustees for my examination work.

### Respective responsibilities of Trustees and Examiner

Cleveland Scout Council's trustees are responsible for the preparation of the accounts. They consider that an audit is not required for this year under Section 144 of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

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 Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by Cleveland Scout Council 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 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.

New Garth House  
Upper Garth Gardens  
GUISBOROUGH  
TS14 6HA

J Gresham FCCA  
AZETS

**Signed:**

**Date: 10<sup>th</sup> June 2022**

**CLEVELAND SCOUT COUNCIL**

England & Wales - Charity number 505773

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# Accounts

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# CLEVELAND

## SCOUT COUNCIL



# ANNUAL REPORT and ACCOUNTS

for the year ended  
31<sup>st</sup> December 2020  
Registered Charity No. 505773

## Trustees Report and Accounts for the year ended 31<sup>st</sup> December 2020

<b>PRESIDENT</b>		Vacant
<b>VICE PRESIDENTS</b>		Vacant
<b>TRUSTEES</b>		
<b>Ex-officio:</b>	County Chair Acting	Mr P. Cox to 12/4/20
	County Chair	Mr F Rose from 27/9/20
	County Commissioner Acting	Mr I Railton to 1/9/20
	County Commissioner	Mr A Woolf from 1/9/20
	County Secretary	Mrs S Dunn
	County Treasurer	Mr M W Ward
	Dept County Commissioner	Mr I Railton 1/9/20 to 27/9/20
<b>Elected</b>		Mr N Scott
		Mrs S Baldam
		Mr N White
		Mr P Belmont
		Mr P Cawthorne
		Mr P Chaney to 27/9/20
<b>Nominated:</b>	Girlguiding Cleveland	Mrs V Cullen
	P & D Support Team Rep.	Miss K Askwith to 27/9/20
	Training Team Representative	Mr A Woolf to 1/9/20
	Young Persons' Representative	Mr S Trotter to 27/9/20
	County Commissioner Nominated	Mrs A Jewett to 27/9/20
	Deputy County Commissioner	Mr I Railton from 27/9/20
	DC's Representative	Mr P Chaney from 27/9/20
<b>Co-opted:</b>	Chair – Appointments	Mr F Rose
	County Safety Adviser	Mr A Burrows
	Raven Gill Management Team	Mr M. Mitchell to 6/2/20
	Raven Gill Management Chair	Miss K Askwith from 27/9/20
	Lay Member	Rev P. Hargreaves from 27/9/20
<b>BANKERS</b>	HSBC Bank plc	60 Albert Road, Middlesbrough, TS1 1RS 12 Westgate, Guisborough, TS14 6BE
	Barclays Bank plc	49 High Street, Stockton on Tees, TS20 1DL
<b>ADVISERS</b>	Independent Examiner	Mr J Gresham FCCA, AZETS
	Solicitors	Miles Hutchinson and Lithgow, Endeavour Partnership 015600
<b>SCOUT ASSOCIATION REGISTRATION</b>		
<b>CHARITY REGISTRATION</b>	Registration Number:	505773
	Contact Name & Address:	M W Ward, 15 Northbrook Court, Hartlepool, TS26 0DJ

## Trustees' Annual Report for the year ended 31<sup>st</sup> December 2020

The Trustees present their report and the financial statements of the charity for the year ended 31<sup>st</sup> December 2020. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014 (as amended by Update Bulletin 1 published on 2 February 2016).

### Structure, Governance and Management

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

The County is managed by the County Executive Committee, the members of which are the 'Charity Trustees' of the Cleveland County Scouts which is a registered charity (No. 505773). 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 County Commissioner, nominated, elected and co-opted members and meets 5 times a year. 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;
- Appointing any sub committees that may be required;
- Appointing County Administrators and Advisers other than those who are elected.

The County has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss; these include 2 cheque signatories for all bank accounts and comprehensive insurance policies to ensure that insurable risks are covered.

### Objectives and Activities

The objectives of the County are as a unit of the Scout Association. Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society. This is summed up in the phrase skills for life.

As Scouts we are guided by the values of *Integrity, Respect, Care, Belief* and *Co-operation*. Scouting takes place when young people, in partnership with adults, work together based on these values and they:

- *Enjoy what they are doing and have fun*
- *Learn by doing*
- *Take responsibility and make choices*
- *Make and live by their Promise.*
- *Take part in activities indoors and outdoors*
- *Share in spiritual reflection*
- *Undertake new and challenging activities*

The County has been successful in meeting the objectives laid down by the Scout Association; it has supported and encouraged all the Districts to provide an enjoyable and attractive programme for all their members, although this has been limited by Covid.

We have provided financial support, where possible, to enable leaders and young people to gain the necessary qualifications in Adventurous Activities thus allowing them to pass this knowledge on to the young people in their care. In addition, we have provided the necessary and relevant First Aid training over the past year to a large number of adults across the County to enable them to continue running their section and adventurous activities. We have also delivered a number of Safeguarding and Executive courses throughout the County over the past year.

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.

The trustees have paid due regard to guidance issued by the Charity Commission on public benefit in deciding what activities the charity should undertake.

### **Achievements and Performance**

2020 was a very difficult year for Scouting with drastic closure and curtailment of activities owing to the Covid pandemic. Much of scouting was closed for the year, overseas expeditions and Jamborees had to be cancelled and the County campsite was closed.

There were however some achievements in the year: the water team completed its move to its new premises; fundraising for Raven Gill was spectacularly successful and government grant for Raven Gill helped significantly. These latter enabled some improvement and maintenance work to be undertaken at Raven Gill when restrictions allowed.

### **Financial Review**

The County's policy on reserves is to hold sufficient resources to support and 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 £25k. The County held general reserves (excluding designated and restricted funds) of approximately £19k against this at the start of what was to be a difficult financial year with falls in numbers in scouting. Although the immediate financial pressure on Raven Gill was mitigated, the longer term prospects for its camping income were adverse given the impact of Covid restrictions and the reduction of numbers in scouting. In setting its levy for the year before the pandemic the exec had acted to boost its resources to provide potential flexibility to address future shortages of income. During the pandemic the exec acted to minimise expenditure where possible. Together these actions allowed free reserves to increase to £24k just short of its long term target of £25k. In looking to the future this reserve is necessary to address future risks to income and also to support and develop scouting post pandemic.

The County holds a number of designated reserves to address specific risks or support future developments. The Executive considers and reviews all reserves periodically. In 2020 the County has included a new one to reflect the income from Camp fire badge sales for Raven Gill which was received into the County account in 2020 prior to transfer to Raven Gill in 2021.

Fundamentally the use and holding of reserves underpins and supports those achievements and future plans previously mentioned.

The County's Income and Expenditure is relatively small and as a consequence does not have sufficient funds to invest in longer-term investments such as stocks and shares. The County has therefore adopted a low risk strategy to the investment of its funds. All funds are held in cash using only mainstream banks or The Scout Association's Charity Deposit Account. The County Executive monitors the levels of bank balances and the interest rates received to ensure the County obtains prudent value and income from its banking arrangements.

Approved by the Trustees on 1<sup>st</sup> July 2021 and signed on their behalf by:

**F Rose**  
**County Chair**

**M W Ward**  
**County Treasurer**

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## Annual Accounts for the year ended 31<sup>st</sup> December 2020

### Statement of Financial Activities - Summary for the year ended 31<sup>st</sup> December 2020

<b>Income and Expenditure</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>2019</b>
	<b>General</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	<b>Funds</b>	<b>Funds</b>		
TOTAL INCOMING RESOURCES (page 6)	53,375	68,585	121,960	213,354
TOTAL RESOURCES EXPENDED (page 7)	34,867	65,836	100,703	189,825
	<hr/>	<hr/>	<hr/>	<hr/>
TRANSFERS BETWEEN FUNDS	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
NET INCOMING (OUTGOING) RESOURCES	18,508	2,749	21,257	23,529
Gains (losses) on investment assets	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
NET MOVEMENT IN FUNDS	18,508	2,749	21,257	23,529
FUND BALANCES BROUGHT FORWARD (page 8)	251,352	60,591	311,943	288,414
	<hr/>	<hr/>	<hr/>	<hr/>
FUND BALANCES CARRIED FORWARD	£ 269,860	£ 63,340	£ 333,200	£ 311,943
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**Statement of Financial Activities for the year ended 31<sup>st</sup> December 2020**

	Notes	2020 General Funds	2020 Restricted Funds	2020 Total	2019 Total
<b>INCOMING RESOURCES</b>					
Membership subscriptions		69,971	-	69,971	67,083
less: Payable		58,739	-	58,739	58,658
		<u>11,232</u>	<u>-</u>	<u>11,232</u>	<u>8,425</u>
<b>INVESTMENT INCOME</b>					
Bank interest		4	-	4	9
Scout Assoc. Charity Deposit interest		180	-	180	321
		<u>184</u>	<u>-</u>	<u>184</u>	<u>330</u>
<b>DONATIONS/GRANTS</b>					
Donations/Grants		18,586	-	18,586	3,183
Miscellaneous		16,949	-	16,949	269
		<u>35,535</u>	<u>-</u>	<u>35,535</u>	<u>3,452</u>
<b>ACTIVITIES</b>					
Explorer Sections	7	-	-	-	865
Training Team + County Team	7	2,473	-	2,473	2,560
Adventurous Activities (Water/Climbing)	7	552	-	552	4,040
Raven Gill Income	7	2,810	-	2,810	30,572
County Events		-	-	-	21,465
County Camp	7	-	-	-	40,568
		<u>5,835</u>	<u>-</u>	<u>5,835</u>	<u>100,070</u>
<b>EXPEDITION FUNDS</b>					
Poland Jamboree		-	13,770	13,770	26,041
Tanzania 2017/Zambia		-	54,808	54,808	24,020
World Jamborees		-	7	7	46,649
		<u>-</u>	<u>68,585</u>	<u>68,585</u>	<u>96,710</u>
<b>OTHER INCOMING RESOURCES</b>					
HMRC Gift Aid		-	-	-	-
Badge Sales		210	-	210	60
DoE Sales		208	-	208	319
Raven Gill Providore Sales		171	-	171	3,988
Sundry income		-	-	-	-
		<u>589</u>	<u>-</u>	<u>589</u>	<u>4,367</u>
<b>TOTAL INCOMING RESOURCES</b>		<b>£ 53,375</b>	<b>68,585</b>	<b>121,960</b>	<b>£ 213,354</b>

**Statement of Financial Activities for the year ended 31<sup>st</sup> December 2020**

<b>RESOURCES EXPENDED</b>	Notes	<b>2020 General Funds</b>	<b>2020 Restricted Funds</b>	<b>2020 Total</b>	<b>2019 Total</b>
<b>PREMISES</b>					
Rent		7,145	-	7,145	6,400
Utilities		8,300	-	8,300	12,196
Insurance		3,689	-	3,689	3,558
Repairs & Renewals - Raven Gill		7,235	-	7,235	11,934
Miscellaneous Raven Gill Expenditure		193	-	193	160
		<u>26,562</u>	<u>-</u>	<u>26,562</u>	<u>34,248</u>
<b>DONATIONS / GRANTS</b>					
Miscellaneous/ Donations/Grants		-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>ACTIVITIES</b>					
Explorer Sections	7	275	-	275	910
Training - Team + County Team	7	92	-	92	1,119
Adventurous Activities	7	2,918	-	2,918	9,323
County Events (Damboree, AGM & Screamfest)	7	-	-	-	21,952
County Camp		695	-	695	39,045
		<u>3,980</u>	<u>-</u>	<u>3,980</u>	<u>72,349</u>
<b>RESTRICTED FUNDS</b>					
M Kelham Fund		-	-	-	-
Overseas Projects Tanzania & Zambia		-	51,371	51,371	4,763
World Jamboree		-	3,985	3,985	57,665
Poland Jamboree		-	10,480	10,480	11,253
		<u>-</u>	<u>65,836</u>	<u>65,836</u>	<u>73,681</u>
<b>ADMINISTRATION EXPENSES</b>					
Administration/Establishment		1,031	-	1,031	2,619
Insurance		2,072	-	2,072	2,323
Independent Examiner's Fees		416	-	416	430
		<u>3,519</u>	<u>-</u>	<u>3,519</u>	<u>5,372</u>
<b>TRUSTEES EXPENSES</b>					
Travel	9	-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>OTHER EXPENDITURE</b>					
Badges - cost of sales		351	-	351	-
DofE - cost of sales		255	-	255	435
Raven Gill Providore - cost of sales		200	-	200	3,240
Equipment (non-capital)		-	-	-	-
NE Regional Support		-	-	-	500
Sundries		-	-	-	-
		<u>806</u>	<u>-</u>	<u>806</u>	<u>4,175</u>
<b>TOTAL RESOURCES SPENT</b>	£	<u><u>34,867</u></u>	<u><u>65,836</u></u>	<u><u>100,703</u></u>	<u><u>189,825</u></u>

**Balance Sheet as at 31<sup>st</sup> December 2020**

	Notes	2020	2020	2019	2019
<b>FIXED ASSETS</b>					
Tangible assets	2		171,000		171,000
Investments			-		-
Payments on account/assets in course of construction			-		-
			<u>171,000</u>		<u>171,000</u>
<b>CURRENT ASSETS</b>					
Stocks	5	2,474		3,025	
Debtors		-		-	
Prepayments		5,844		6,789	
Charity Deposit Acc (Scout Assoc)	4	51,007		51,007	
Cash at bank and in hand	3	103,851		81,341	
			<u>163,176</u>	<u>142,162</u>	
less: CURRENT LIABILITIES					
Amounts due within one year	6	976		1,219	
NET CURRENT ASSETS			<u>162,200</u>	<u>140,943</u>	
less: LONG TERM LIABILITIES					
Amounts due after more than one year		-		-	-
			<u>162,200</u>	<u>140,943</u>	<u>140,943</u>
<b>NET ASSETS</b>			<u><u>£ 333,200</u></u>	<u><u>£ 311,943</u></u>	
Represented by:-					
<b>FUNDS</b>					
General Funds	10		269,860		251,352
Restricted Funds	8		63,340		60,591
			<u>£ 333,200</u>		<u>£ 311,943</u>

*The notes on pages 9 to 13 form part of these accounts*

Approved by the Trustees on 1st July 2021 and signed on their behalf by:

**F Rose**  
County Chair

**M W Ward**  
County Treasurer

## Notes to the Accounts for the year ended 31<sup>st</sup> December 2020

### 1 ACCOUNTING POLICIES

#### a) Basis of accounting

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

The charity adopted SORP (FRS 102) in the current year but this has not affected the financial position or performance.

#### (b) Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

#### (c) Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

Investment income is earned through holding cash in a deposit account and is recognised when it is earned.

#### **(d) Expenditure recognition**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. All direct costs relate to the charity's charitable activities.

#### **(e) Support costs allocation**

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Where support costs cannot be directly attributed to particular headings they are been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

#### **(f) 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.

#### **(g) Provisions**

Provisions are recognised when the charity has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

#### **(h) Employee benefits**

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The charity does not operate a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

#### **(i) Tax**

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

#### **(j) Going concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

**(k) Tangible Fixed Assets**

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Buildings - see note 2.

Buildings are not currently depreciated as they are included at market value which is reviewed annually by the trustees.

**(l) Stocks**

Stocks of badges and consumable items have been valued at the lower of cost and net realisable value.

**2 TANGIBLE ASSETS**

	Land and Buildings	Office Equipment	Scouting Equipment	Total
<b>COST or VALUATION</b>				
Brought forward	171,000	-	-	171,000
Additions	-	-	-	-
Disposals	-	-	-	-
Carried forward	<u>171,000</u>	<u>-</u>	<u>-</u>	<u>171,000</u>
<b>DEPRECIATION</b>				
Brought forward	-	-	-	-
Charge for year	-	-	-	-
Eliminated on disposals	-	-	-	-
Carried forward	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET BOOK VALUE</b>				
Carried forward	<u>£ 171,000</u>	<u>£ -</u>	<u>£ -</u>	<u>£ 171,000</u>
<i>2018 – Net Book Values</i>	<i>171,000</i>	<i>-</i>	<i>-</i>	<i>171,000</i>

The buildings and fixtures at Raven Gill have been shown at their insured value, which is reviewed annually by the Trustees and is believed to be a reasonable estimate of market value.

<b>3 CASH AT BANK AND IN HAND</b>	<b>2020</b>	<b>2019</b>
Bank Current Accounts	75,994	52,831
Bank Deposit Accounts	27,803	28,451
Cash in hand	54	59
	<u>£ 103,851</u>	<u>£ 81,341</u>
<b>4 SHORT TERM DEPOSITS</b>		
Charity Deposit Acc (Scout Assoc) - General	50,000	50,000
Charity Deposit Acc (Scout Assoc) - Raven Gill	1,007	1,007
	<u>£ 51,007</u>	<u>£ 51,007</u>
<b>5 STOCK</b>		
Badges	174	525
D of E Booklets	300	300
Raven Gill Providore	2,000	2,200
	<u>£ 2,474</u>	<u>£ 3,025</u>
<b>6 LIABILITIES:</b>		
<i>Amounts falling due within one year</i>		
Creditors	976	1,219
	<u>£ 976</u>	<u>£ 1,219</u>
<b>7 DESIGNATED FUNDS (Included in County current acc unless stated otherwise)</b>		
Beaver Scouts	1,780	1,780
Cub Scouts	285	285
Scouts	333	333
Explorer Scouts	2,477	2,752
Network Scouts	477	477
Scout Active Support	169	169
Adventurous Activities (Land, Water and Air)	5,993	8,485
Specialist Activities (Climbing and Mountaineering)	539	413
Special Needs	1,956	1,956
Jamboree Support	834	834
County Camps' Fund	8,530	9,225
County Support & Development Fund	10,000	10,000
Ravengill Campfire badge income	16,879	
Raven Gill Camp Site (Separate Bank accounts)	18,644	20,937
Training Team (Separate Bank account)	6,136	3,775
	<u>£ 75,032</u>	<u>£ 61,421</u>

**8 RESTRICTED FUNDS (Included in County current acc unless stated otherwise)**

	2020	2019
Assessor Training	46	46
Mike Kelham Legacy	12,454	12,454
Expeditions	196	196
Overseas Projects (Tanzania/Zambia) (Sep Bank Accounts)	26,067	22,629
Overseas Seed Fund	1506	1,506
David Wood Memorial Fund	4,056	4,056
World Jamborees (Separate Bank Accounts)	936	4,915
Poland Jamboree	18,079	14,789
	<u>£ 63,340</u>	<u>£ 60,591</u>

**9 TRUSTEES REMUNERATION AND EXPENSES**

Remuneration paid to trustees, if any	£	nil	£	nil
Expenses reimbursed to trustees	£	nil	£	nil
Number of trustees reimbursed		-		-

**10 SUMMARY OF NET ASSETS BY FUNDS**

	Unrestricted		Restricted (Note 8)	Total
	General	Designated (Note 7)		
Fixed Assets	171,000	-	-	171,000
Net Current Assets	23,828	75,032	63,340	162,200
Long-term Liabilities	-	-	-	-
Net Assets	<u>£ 194,828</u>	<u>£ 75,032</u>	<u>£ 63,340</u>	<u>£ 333,200</u>

## Independent Examiner's Report to the Trustees of the Cleveland Scout Council

I report on the accounts of Cleveland Scout Council for the year ended 31<sup>st</sup> December 2020, which are set out on pages 5 to 13 of this Report.

This report is made solely to the trustees in accordance with Section 145 of the Charities Act 2011. My work has been undertaken so that I might state to Cleveland Scout Council's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than Cleveland Scout Council and their trustees for my examination work.

### Respective responsibilities of Trustees and Examiner

Cleveland Scout Council's trustees are responsible for the preparation of the accounts. They consider that an audit is not required for this year under Section 144 of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

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 Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by Cleveland Scout Council 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 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.

New Garth House  
Upper Garth Gardens  
GUISBOROUGH  
TS14 6HA

J Gresham FCCA  
AZETS

Signed:



Date: 27<sup>th</sup> September 2021