

CUMBRIA COUNTY SCOUT COUNCIL

England & Wales · Charity number 520617

Details

Other names CUMBRIA DISTRICT SCOUT COUNCIL

Status Registered

Legal form Other

Registered 1964-07-10

Register [View on the Charity Commission register](#)

Contact

Address Cumbria County Scout Coucil
Stricklandgate House
92 Stricklandgate
Kendal
Cumbria
LA9 4PU

Phone 01539 742606

Email admin@cumbriascouts.org.uk

Website www.cumbriascouts.org.uk

Activities

Objects: TO PROMOTE THE DEVELOPMENT OF YOUNG PEOPLE IN ACHIEVING THEIR FULL PHYSICAL, INTELLECTUAL, SOCIAL AND SPIRITUAL POTENTIALS AS INDIVIDUALS, AS RESPONSIBLE CITIZENS AND AS MEMBERS OF THEIR LOCAL, NATIONAL AND INTERNATIONAL COMMUNITIES

Activities: The purpose of Scouting is to promote the development of young people in achieving their full physical, intellectual, social and spiritual potentials as individuals, as responsible citizens and as members of their local, national and international communities. It does this through an enjoyable and attractive scheme of progressive training based on the Scout Promise and Law.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Acts As An Umbrella Or Resource Body
- **What:** Education/training, Amateur Sport, Environment/conservation/heritage
- **Who:** Children/young People, People With Disabilities

Geography

- **Area of benefit:** CUMBRIA
- Cumbria

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£103,775	£91,214	-	-
2024-03-31	£103,623	£101,547	-	-
2023-03-31	£140,415	£131,061	-	-
2022-03-31	£75,641	£62,360	-	-
2021-03-31	£55,715	£75,537	-	-

Trustees

Name	Role	Appointed
John Martin Porter	Chair	2024-04-27
ALAN CLARK		2017-09-19
Ben David Walker		2024-09-24
Carolyn Otley		2023-09-21
David Charles Mason		2025-11-05
Derek James Gilfillan		2024-09-24
Edward James Ward		2016-11-17
Joshua Harry Musgrave		2021-09-21
Rebecca Susan Coates		2024-09-24

CUMBRIA COUNTY SCOUT COUNCIL

England & Wales - Charity number 520617

Accounts

Charity registration number: 520617
Scout Association registration number: 11200



Cumbria County Scout Council

Annual Report and Financial Statements

for the Year Ended 31 March 2025

Cumbria County Scout Council

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The following page does not form part of the financial statements:

2025 Roll of Honour	Appendix
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Cumbria County Scout Council

Reference and Administrative Details

Trustees	Gavin Scott, County Chair acted to 24 September 2024 Martin Porter, County Chair acted from 27 April 2024 Alan Clark, Treasurer Eddie Ward, Lead Volunteer John Seed, Nominated Member, Chair of Facilities acted to 24 September 2024 Josh Mcleod, Elected Member acted to 24 September 2024 Peter Nicol, Elected Member acted to 24 September 2024 Josh Musgrave, Elected Member Arthur Lester, Elected Member acted to 24 September 2024 Carolyn Otley, Nominated Member Angus Beechley, Youth Lead Volunteer acted from 1 May 2024 Rebecca Coates, Nominated Member acted from 24 September 2024 Derek Gilfillan, Nominated Member acted from 24 September 2024 Ben Walker, Youth Lead Volunteer acted from 24 September 2024
Secretary	Siobhan Beck, Secretary acted to 10 April 2024
Charity Registration Number	520617
Principal Office	Stricklandgate House 92 Stricklandgate Kendal Cumbria LA9 4PU
Independent Examiner	Stables Thompson & Briscoe Chartered Accountants and Statutory Auditors Lowther House Lowther Street Kendal Cumbria LA9 4DX

Cumbria County Scout Council

Reference and Administrative Details (continued)

Solicitors

Burnetts
6 Victoria Place
Carlisle
Cumbria
CA1 1RS

Bankers

HSBC Bank Plc
64 Highgate
Kendal
Cumbria
LA9 4TQ

Cumbria County Scout Council

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2025.

Objectives and activities

Objects and aims

The objectives of the County are as a unit of the Scout Association.

The Purpose of Scouting

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

The Values of Scouting

As Scouts we are guided by these values:

- Integrity - We act with integrity; we are honest, trustworthy and loyal.
- Respect - We have self-respect and respect for others.
- Care - We support others and take care of the world in which we live.
- Belief - We explore our faiths, beliefs and attitudes.
- Co-operation - We make a positive difference; we co-operate with others and make friends.

The Scout Method

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

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

Public benefit

The main activities of the Scout County are:

Developing Scouting in the County

Supporting Districts

Providing events to support the Youth Programme

Providing Adult Training and Activity Training

Operating a County Scout Centre at Ennerdale

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Cumbria County Scout Council

Trustees' Report (continued)

Achievements and performance

Summary of the main achievements of the charity during the year

We started the year under review in April 2024 with our new County Chairman, Martin Porter, focused on the national drive for good governance, with a focus on training and assurance, building on our good progress in the previous year. The County Team was updated with Angus Beechey being appointed as County Youth Lead and Damian King picking up the batten from David Hodgkiss as County Programme Team Lead. Ben Walker subsequently joined Angus as joint Youth Lead. We were also fortunate to find a new Ennerdale Lead to take over from John Seed, with Peter Brough being an excellent successor.

As well as the changes in personnel at County Level we welcomed a new District Lead Volunteer, with Liz Axten succeeding Damian King in Kentdale District.

Much of the year was spent ensuring readiness for transfer to the new membership system in November 2024 and I am extremely grateful for all the work in ensuring records were up to date to facilitate a smooth transition.

Concerningly in June 2024, we received notification from Cumberland Council that they would be ending the grant that we had historically received from Cumbria County Council for provision of youth services in the County. Subsequently Westmorland & Furness Council made the same decision. After extensive correspondence with both councils, we can note that Westmorland & Furness Council have advised that the withdrawal was made in error and that their share would be reinstated. Cumberland Council are yet to formally advise, but we are hopeful that they will follow suit.

Our annual Dragnet event, open to Explorer Scouts and Scout Network members from around the UK celebrated its 50th year in July and was once again a sell-out success. We are extremely grateful for the volunteers that make this an exemplar event of which we are very proud.

In the summer of 2024 five Cumbrian Explorer Scouts joined 5,000 Scouts aged 16 to 22 at Roverway in Norway, which saw them take part in an expedition across southern Norway and immerse themselves in Scandinavian culture.

Our Water Activities Team goes from strength to strength, and it was great to see opportunities delivered to gain permits, to allow more young people to enjoy water activities. Furthermore, it was great to see the Land Activities Team deliver a weekend for volunteers seeking Hill Walking Permits.

I am pleased to note that the Awards and Recognition Team have been very proactive, and several well-deserved adult awards have been processed during the year, and these are noted in the appendix. Furthermore, in recognition of their service at the Coronation of HM King Charles III, Euan Gilfillan, Victoria Mitchell and Shona Tait were awarded the Coronation Medal.

At the start of 2025 we had a delegation at the National Scout Conference, Summit25 in Birmingham. This was an opportunity for all Counties to come together to reflect on what we'd achieved through our Skills for Life strategy, as well as help us refocus and renew as we shape our next strategy, which will start in 2026.

Cumbria County Scout Council

Trustees' Report (continued)

In March 2025 two Scouts and two Explorer Scouts supported by Ben Walker and a District Youth Lead, joined other Scouts from across the UK at a National Youth Forum at the Etihad Stadium in Manchester to help shape the future of the movement. Feeding into the strategy being developed at Summit25.

In addition to a multitude of top awards earned by our Squirrels, Beavers, Cubs, Scouts and Explorer Scouts during the year it was pleasing to note two further King's Scout Awards being earned by Shona Tait and Angus Beechey, with a number more being progressed.

We also continue to support the delivery of the Duke of Edinburgh Award Scheme through Cumbria Scouts with the following being achieved in the year under review.

GOLD

Connor Beck Jacob Rankin Thomas Jenkins

SILVER

Naoim Gordon Fergus McGlone Jasmin Parker Joe Sanders
Fiona Villadsen Ben Webster

BRONZE

Joseph Allgrove William Baxter Aoifa Beck Luke Black
Macy Cheeseman Robbie Farthing Innes Frizzel Jacob Griffiths
Isobel Hamilton Alex Kerrioge Rueben Lewis Rebecca Nicols
Gordon Person-ButlerJaren Pearson- ButlerJoshua Rebbitt Nicholas Richter
Lucy Robinson Monte Ruddick Thomas SheridanSophie Smith-Jackson
Tom Taylor Jasper Tetheridge Jack Thorpe Skye Watson
Alistair Woodbury Daniel Woodbury Michael Woowat

Our total membership recorded in January 2025 was 3,943, with 2,944 youth members. With over 400 young people on waiting lists to join, our focus continues to be adult recruitment and support to Groups.

Ennerdale Scout Training and Campsite.

Much practical work continues on our County campsite, with grateful thanks to a small team of volunteers. Progress has been made with United Utilities to progress a land swap to our mutual benefit. Focus continues on compliance and safety with Safe Premises Audit refreshed and procedures reviewed.

Financial review

The charity made a surplus of £12,561 (2024 - £2,076). Reserves as at 31 March 2025 amounted to £586,793 (2024 - £574,232) of which £117,161 (2024 - £99,949) were undesignated free reserves.

Cumbria County Scout Council

Trustees' Report (continued)

Policy on reserves

The County's policy on Reserves is to hold sufficient resources to continue the charitable activities of the County should income and fundraising activities fall short. The County Trustee Board considers that the County should hold an Operating Cost Reserve equivalent to approximately 12 months normal running costs, determined to be £50,000.

In addition to the Operating Cost Reserve, at year end the County held an accumulated reserve of unrestricted general funds of over £50,000, together with monies reserved for: improvement of the facilities at Ennerdale, development initiatives and financial support for international activities.

Principal funding sources

The principal sources of funding for the County are:

Annual Levy on all Young People

Grants

Income from investments

Gifts, Donations and Legacies

Investment policy and objectives

The County maintains a low risk strategy for the investment of its funds. All funds are held in cash or short term bonds (maximum duration 2 years) with mainstream banks or building societies and the level of holdings reflects the limits of the Financial Services Compensation Scheme.

The County Trustee Board regularly monitors the levels of bank balances and the interest rates received to ensure the County obtains maximum value and income from its banking arrangements. Occasionally this may involve using an account that requires a period of notice before funds may be withdrawn; before doing so the County Trustee Board considers cash flow requirements.

Financial instruments

Objectives and policies

The Charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The charity does not use derivative financial instruments.

Cash flow risk

The Charity's activities expose it primarily to the financial risks of changes in scout numbers and interest rates. The Charity uses short term bonds to minimise exposure to interest rate fluctuations.

Cumbria County Scout Council

Trustees' Report (continued)

Credit risk

The Charity's principal financial assets are bank balances and cash, trade and other receivables, and investments.

The Charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The Charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the Charity uses a mixture of long-term and short-term debt finance. The charity is funding the Jamboree costs while the Scouts and their families are raising funds. Although this should be covered by fundraising, the time delay may cause liquidity issues for the charity, as would any shortfall. The trustees are aware of this and are involved in encouraging the relevant Scout leaders and their Scouts to reach their targets within the necessary timeframes.

Structure, governance and management

Nature of governing document

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 (POR) 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 POR of The Scout Association.

Organisational structure

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

The Trustee Board comprises: a Chair, Treasurer, County Lead Volunteer, County Youth Lead Volunteer, members nominated by the County Lead Volunteer in consultation with the County Chair, and members elected by the County Scout Council. The Trustee Board meets at least 4 times each year.

Cumbria County Scout Council

Trustees' Report (continued)

This County Trustee Board exists to support the County Lead Volunteer in meeting the responsibilities of the appointment. Its duties are laid out in detail in the Scout Association's POR 5.16. Its principal responsibilities are:

- Compliance with POR
- Protecting and maintaining property and equipment
- Managing County finances
- Providing insurance for people, property and equipment
- Providing sufficient resources for Scouting to operate
- Promoting and supporting the development of Scouting
- Managing and implementing a safety policy
- Ensuring a positive image of Scouting locally
- Appointing and managing sub-committees
- Ensuring that Young People are meaningfully involved in decision making at all levels
- Opening, closing and amalgamating Districts, County Scout Network and Scout Active Support units
- Appointing and managing an Appointments Advisory Committee

It must also: appoint administrators, advisors, and co-opted members; approve the Annual Report and annual Accounts after their examination by an appropriate auditor, independent examiner or scrutineer; present the Annual Report and Annual Accounts to the Scout Council at the AGM and submit them to the appropriate charity regulator; maintain any necessary confidentiality on Trustee Board business; act as a responsible employer in line with Scouting values and relevant legislation; ensure line management responsibilities for staff are clearly established and communicated

Cumbria County Scout Council

Trustees' Report (continued)

Risk and Internal Control

The County Trustee Board has identified the major risks to which they believe the County is exposed. These have been reviewed and systems have been established to mitigate them. The main areas of concern that have been identified are:

- **Failure to follow Safeguarding Procedures.** All adults are trained in Safeguarding procedures and carry a reminder card. The Scout Association maintains a dedicated team to deal with any issues as a matter of urgency.
- **Damage to the building, property and equipment.** The County has sufficient buildings and contents insurance in place to mitigate against permanent loss.
- **Injury to leaders, helpers, supporters and members.** The County through membership fees contributes to the Scout Association's national accident insurance policy. Risk Assessments are undertaken before all activities.
- **Reduced income.** The County is primarily reliant upon income from subscriptions and grants. The County holds a reserve to ensure the continuity of activities should there be a major reduction in income. The Trustee Board could raise the value of subscriptions to increase the income to the County, either temporarily or permanently, if necessary.
- **Unauthorised expenditure.** Limits on spending commitments by Lead Volunteers and other spending officers responsible for the specific activities, are set in an annual budget agreed by the Trustee Board. Other spending is specifically authorised by the Treasurer, the Finance & General Purposes Sub-Committee or the Trustee Board depending on the amount concerned. All cheques require two signatories and cheque signing limits are in place.

Cumbria County Scout Council

Statement of Trustees' Responsibilities

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

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

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

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 5 August 2025 and signed on its behalf by:


.....

Martin Porter
Trustee


.....

Eddie Ward
Trustee

Cumbria County Scout Council

Independent Examiner's Report to the trustees of Cumbria County Scout Council

I report to the trustees on my examination of the accounts of Cumbria County Scout Council for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity trustees of Cumbria County Scout Council you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Cumbria County Scout Council's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Cumbria County Scout Council as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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



.....
Helen Holmes FCA BSc
Chartered Accountants and Statutory Auditors
ICAEW

Lowther House
Lowther Street
Kendal
Cumbria
LA9 4DX

Date: 19 August 2025

Cumbria County Scout Council

Statement of Financial Activities for the Year Ended 31 March 2025

	Note	Unrestricted £	Restricted £	Total 2025 £
Income and Endowments from:				
Donations and legacies	2	34,612	-	34,612
Charitable activities	3	55,552	5,661	61,213
Investment income	4	7,902	-	7,902
Other income		48	-	48
Total income		<u>98,114</u>	<u>5,661</u>	<u>103,775</u>
Expenditure on:				
Charitable activities	5	<u>(84,309)</u>	<u>(6,905)</u>	<u>(91,214)</u>
Total expenditure		<u>(84,309)</u>	<u>(6,905)</u>	<u>(91,214)</u>
Net income/(expenditure)		13,805	(1,244)	12,561
Gross transfers between funds		<u>2,400</u>	<u>(2,400)</u>	-
Net movement in funds		16,205	(3,644)	12,561
Reconciliation of funds				
Total funds brought forward		<u>570,588</u>	<u>3,644</u>	<u>574,232</u>
Total funds carried forward	20	<u><u>586,793</u></u>	<u><u>-</u></u>	<u><u>586,793</u></u>

The notes on pages 15 to 32 form an integral part of these financial statements.

Cumbria County Scout Council

Statement of Financial Activities for the Year Ended 31 March 2025 (continued)

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies		33,571	1,400	34,971
Charitable activities		45,732	17,011	62,743
Investment income	4	5,909	-	5,909
Total income		85,212	18,411	103,623
Expenditure on:				
Charitable activities		(71,376)	(30,171)	(101,547)
Total expenditure		(71,376)	(30,171)	(101,547)
Net income/(expenditure)		13,836	(11,760)	2,076
Net movement in funds		13,836	(11,760)	2,076
Reconciliation of funds				
Total funds brought forward		556,752	15,404	572,156
Total funds carried forward	20	570,588	3,644	574,232

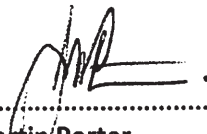
All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2024 is shown in note 20.

Cumbria County Scout Council
(Registration number: 520617)
Balance Sheet as at 31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	13	247,606	243,279
Investments	14	<u>166,336</u>	<u>161,098</u>
		<u>413,942</u>	<u>404,377</u>
Current assets			
Stocks	15	4,816	4,603
Debtors	16	77,169	26,574
Investments	17	81,706	80,957
Cash at bank and in hand	18	<u>163,600</u>	<u>200,347</u>
		327,291	312,481
Creditors: Amounts falling due within one year	19	<u>(154,440)</u>	<u>(142,626)</u>
Net current assets		<u>172,851</u>	<u>169,855</u>
Net assets		<u>586,793</u>	<u>574,232</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	20	-	3,644
Unrestricted income funds			
Unrestricted funds		<u>586,793</u>	<u>570,588</u>
Total funds	20	<u>586,793</u>	<u>574,232</u>

The financial statements on pages 12 to 32 were approved by the trustees, and authorised for issue on 5 August 2025 and signed on their behalf by:



 Martin Porter
 Trustee

The notes on pages 15 to 32 form an integral part of these financial statements.

Cumbria County Scout Council

Notes to the Financial Statements for the Year Ended 31 March 2025

1 Accounting policies

Statement of compliance

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) - (Charities SORP (FRS 102) 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Cumbria County Scout Council meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

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

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Cumbria County Scout Council

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £200.00 or more are initially recorded at cost.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Cumbria County Scout Council

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

Asset class	Depreciation method and rate
Land and buildings	Not depreciated as residual value is more than cost
Office equipment	25% reducing balance
Boats and camping equipment	25% reducing balance (boats 10-20% straight line)

Fixed asset investments

Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

Current asset investments

Current asset investments are included at the lower of cost and net realisable value / market value.

Stock

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing stock to its present location and condition. Cost is calculated using the first-in, first-out formula. Provision is made for damaged, obsolete and slow-moving stock where appropriate.

Trade debtors

Are amounts due from customers for merchandise sold or services performed in the ordinary course of business and are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of is established when there is objective evidence that the will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Cumbria County Scout Council

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

Trade creditors

are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if they do not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The pension costs charged in the financial statements represent the contribution payable by the charity during the year.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Cumbria County Scout Council

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Investments

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

Cumbria County Scout Council

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

2 Income from donations and legacies

	Unrestricted funds	Total 2025	Total 2024
	General	£	£
	£	£	£
Donations and legacies;			
County Levy	13,194	13,194	12,060
Donations from individuals	1,418	1,418	2,911
Grants, including capital grants;			
Westmorland & Furness Council Grant	10,000	10,000	10,000
Cumberland Council Grant	10,000	10,000	10,000
	<u>34,612</u>	<u>34,612</u>	<u>34,971</u>

The trustees are grateful for all donations and financial assistance received, from both individuals and organisations, in support of Scouting in Cumbria.

3 Income from charitable activities

	Unrestricted funds	Restricted funds	Total 2025	Total 2024
	General	£	£	£
	£	£	£	£
Badge sales	389	-	389	118
Facilities income: Ennerdale	38,421	-	38,421	38,854
Roverway: Fundraising & other support	-	5,661	5,661	13,010
Jamboree: Fundraising & other support	-	-	-	4,001
Sectional activities	16,742	-	16,742	6,760
	<u>55,552</u>	<u>5,661</u>	<u>61,213</u>	<u>62,743</u>

Cumbria County Scout Council

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

4 Investment income

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Interest receivable and similar income; Interest receivable on bank deposits	7,902	7,902	5,909

5 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total funds £
Cost of badges and neckers sold	260	-	260
Facilities expenditure: Ennerdale	39,714	-	39,714
Depreciation of Program team equipment	143	-	143
Jamboree and international expenditure	-	769	769
Roverway expenditure	-	6,136	6,136
Sectional activities and support costs	26,056	-	26,056
Leader training	2,468	-	2,468
Depreciation of Ennerdale equipment	673	-	673
Support costs	11,765	-	11,765
Governance costs	3,230	-	3,230
Total for 2025	84,309	6,905	91,214
Total for 2024	71,376	30,171	101,547

Cumbria County Scout Council

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

	Activity undertaken directly £	Activity support costs £	2025 £	2024 £
Cost of badges and neckers sold	260	-	260	75
Facilities expenditure:				
Ennerdale	39,714	-	39,714	33,536
Depreciation of Ennerdale equipment	673	-	673	673
Jamboree and international expenditure	769	-	769	17,637
Roverway expenditure	6,136	-	6,136	12,534
Section activities and support costs	26,056	-	26,056	15,908
Leader training	2,468	-	2,468	6,734
Depreciation of Program team equipment	143	-	143	84
Support costs	-	11,765	11,765	11,427
Governance costs	-	3,230	3,230	2,939
	<u>76,219</u>	<u>14,995</u>	<u>91,214</u>	<u>101,547</u>

£84,309 (2024 - £71,476) of the above expenditure was attributable to unrestricted funds and £6,905 (2024 - £30,171) to restricted funds.

Governance costs and support costs are shown in more detail in note 6.

Cumbria County Scout Council

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

6 Analysis of governance and support costs

Governance costs

	Unrestricted funds	Total 2025	Total 2024
	General		
	£	£	£
Independent Examiner's remuneration	2,040	2,040	1,980
AGM expenses	592	592	416
Travel and subsistence	598	598	543
	<u>3,230</u>	<u>3,230</u>	<u>2,939</u>

Support costs:

	2025	2024
	£	£
Staff Costs	7,655	7,390
Insurance	572	574
County Office costs	2,007	2,019
Cost of meetings	133	78
Printing, postage, stationery and telephone	347	284
Software costs	413	367
Other miscellaneous expenses	415	424
Fees for valuation of Ennerdale campsite	-	-
Bank charges	68	85
Depreciation of office equipment	155	204
	<u>11,765</u>	<u>11,425</u>

Cumbria County Scout Council

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

7 Government grants

In 2024 Cumbria County Council provided a grant to support the development and infrastructure to enable the charity to support the personal development of members. Following the local government restructure this grant was provided in 2024 equally by Cumberland Council and Westmorland & Furness Council.

The amount of grants recognised in the financial statements was £20,000 (2024 - £20,000).

8 Net incoming/outgoing resources

Net incoming resources for the year include:

	2025	2024
	£	£
Depreciation of fixed assets	<u>971</u>	<u>961</u>

9 Trustees' remuneration and expenses

During the year the charity made the following transactions with trustees:

Alan Clark

£714 (2024: £390) of expenses were reimbursed to Alan Clark during the year.

Eddie Ward

£2,709 (2024: £2,405) of expenses were reimbursed to Eddie Ward during the year.

Peter Nicol

£Nil (2024: £349) of expenses were reimbursed to Peter Nicol during the year.

Nicky Ripley

£Nil (2024: £83) of expenses were reimbursed to Nicky Ripley during the year.

Josh Mcleod

£150 (2024: £258) of expenses were reimbursed to Josh Mcleod during the year.

Neil Northman

£Nil (2024: £220) of expenses were reimbursed to Neil Northman during the year.

Angus Beechley

£73 (2024: £Nil) of expenses were reimbursed to Angus Beechley during the year.

Ben Walker

£388 (2024: £Nil) of expenses were reimbursed to Ben Walker during the year.

Derek Gilfillan

£57 (2024: £Nil) of expenses were reimbursed to Derek Gilfillan during the year.

Cumbria County Scout Council

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

Travel and out of pocket expenses amounting to £4,091 (2024 - £3,705) have been reimbursed to 6 Trustees (2024 - 6 Trustees).

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

Donations made by the trustees without any conditions attached totalled £1,134 for the year (2024 - £856).

10 Staff costs

The aggregate payroll costs were as follows:

	2025	2024
	£	£
Staff costs during the year were:		
Wages and salaries	7,614	7,357
Pension costs	<u>41</u>	<u>33</u>
	<u><u>7,655</u></u>	<u><u>7,390</u></u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2025	2024
	No	No
Administrator	<u><u>1</u></u>	<u><u>1</u></u>

1 (2024 - 1) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £41 (2024 - £33).

No employee received emoluments of more than £60,000 during the year

Cumbria County Scout Council

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

11 Independent examiner's remuneration

	2025 £	2024 £
Other fees to examiners		
Examination-related assurance services	2,040	1,980
Taxation compliance services	310	291
	2,350	2,271

12 Taxation

The charity is a registered charity and is therefore exempt from taxation.

13 Tangible fixed assets

	Land and buildings £	Office equipment £	Boats and camping equipment £	Facilities equipment £	Total £
Cost					
At 1 April 2024	237,500	6,492	28,844	6,727	279,563
Additions	-	-	798	4,500	5,298
At 31 March 2025	237,500	6,492	29,642	11,227	284,861
Depreciation					
At 1 April 2024	-	5,878	28,591	1,815	36,284
Charge for the year	-	155	143	673	971
At 31 March 2025	-	6,033	28,734	2,488	37,255
Net book value					
At 31 March 2025	237,500	459	908	8,739	247,606
At 31 March 2024	237,500	614	253	4,912	243,279

Cumbria County Scout Council

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

Revaluation

The campsite at Ennerdale was revalued at open market value by Andrew C M Thompson MRICS, RICS Registered Valuer on behalf of Bell Ingram LLP on 1st November 2022.

Had this class of asset been measured on a historical cost basis, their carrying amount would have been £455,518 (2024 - £455,518).

14 Fixed asset investments

	2025 £	2024 £
Other investments	166,336	161,098

Other investments

	Unlisted investments £	Total £
Cost or Valuation		
At 1 April 2024	161,098	161,098
Additions	5,238	5,238
At 31 March 2025	166,336	166,336
Net book value		
At 31 March 2025	166,336	166,336
At 31 March 2024	161,098	161,098

15 Stock

	2025 £	2024 £
Stocks on hand	4,816	4,603

Cumbria County Scout Council

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

16 Debtors

	2025	2024
	£	£
Trade debtors	73,439	19,348
Prepayments and accrued income	1,825	4,835
Other debtors	1,905	2,391
	<u>77,169</u>	<u>26,574</u>
	<u>77,169</u>	<u>26,574</u>

17 Current asset investments

	2025	2024
	£	£
Cash deposits	81,706	80,957
	<u>81,706</u>	<u>80,957</u>
	<u>81,706</u>	<u>80,957</u>

18 Cash and cash equivalents

	2025	2024
	£	£
Cash on hand	126	296
Cash at bank	2,474	2,101
Short-term deposits	161,000	197,950
	<u>163,600</u>	<u>200,347</u>
	<u>163,600</u>	<u>200,347</u>

19 Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	2,220	2,559
Other taxation and social security	118	101
Payments on account	4,820	5,947
Other creditors	124,100	109,996
Accruals	23,182	24,023
	<u>154,440</u>	<u>142,626</u>
	<u>154,440</u>	<u>142,626</u>

Membership subscriptions are collected from Scout Groups on behalf of the Scout Association and paid over after the year end.

Cumbria County Scout Council

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

20 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2025 £
Unrestricted funds					
<i>General</i>					
Accumulated reserve	99,949	54,654	(37,632)	190	117,161
<i>Designated</i>					
Boat fund	300	-	-	-	300
Ennerdale Camp Site Fund	237,500	-	-	-	237,500
Other tangible fixed assets	253	-	(63)	(190)	-
Ennerdale Improvements	93,676	38,420	(40,387)	-	91,709
International	61,205	-	-	2,400	63,605
Operating cost reserve	50,000	-	-	-	50,000
Development Initiatives	25,000	-	-	-	25,000
Dragnet fund	2,705	5,040	(6,227)	-	1,518
	<u>470,639</u>	<u>43,460</u>	<u>(46,677)</u>	<u>2,210</u>	<u>469,632</u>
Total unrestricted funds	<u>570,588</u>	<u>98,114</u>	<u>(84,309)</u>	<u>2,400</u>	<u>586,793</u>
Restricted funds					
World Scout Jamboree 2023	3,168	-	(768)	(2,400)	-
Roverway 2024	476	5,661	(6,137)	-	-
Total restricted funds	<u>3,644</u>	<u>5,661</u>	<u>(6,905)</u>	<u>(2,400)</u>	<u>-</u>
Total funds	<u><u>574,232</u></u>	<u><u>103,775</u></u>	<u><u>(91,214)</u></u>	<u><u>-</u></u>	<u><u>586,793</u></u>

Cumbria County Scout Council

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted funds				
<i>General</i>				
Accumulated reserve	90,852	42,360	(33,263)	99,949
<i>Designated</i>				
Boat fund	300	-	-	300
Ennerdale Camp Site Fund	237,500	-	-	237,500
Other tangible fixed assets	337	-	(84)	253
Ennerdale Improvements	89,033	38,852	(34,209)	93,676
International	61,205	-	-	61,205
Operating cost reserve	50,000	-	-	50,000
Development Initiatives	25,000	-	-	25,000
Dragnet fund	2,525	4,000	(3,820)	2,705
	<u>465,900</u>	<u>42,852</u>	<u>(38,113)</u>	<u>470,639</u>
Total unrestricted funds	<u>556,752</u>	<u>85,212</u>	<u>(71,376)</u>	<u>570,588</u>
Restricted				
World Scout Jamboree 2023	15,404	5,401	(17,637)	3,168
Roverway 2024	-	13,010	(12,534)	476
Total restricted funds	<u>15,404</u>	<u>18,411</u>	<u>(30,171)</u>	<u>3,644</u>
Total funds	<u><u>572,156</u></u>	<u><u>103,623</u></u>	<u><u>(101,547)</u></u>	<u><u>574,232</u></u>

Cumbria County Scout Council

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

The specific purposes for which the funds are to be applied are as follows:

The Ennerdale Camp Site Fund represents the unrestricted funds invested in the land and buildings at Ennerdale not included in restricted funds.

The Boat fund represents boats purchased with capital grants and monies gifted or raised for future purchases.

Ennerdale improvements - for planned improvements of facilities.

The International fund is primarily to assist with cash flow arrangements for scouts attending international events.

Development initiatives are for County wide initiatives to develop scouting.

Operating cost reserve is money set aside to cover uncertainties relating to future income.

The Dragnet fund is money set aside for the running of the Annual Dragnet Competition by Cumbria Scouts.

The 25th World Scout Jamboree 2023 Fund represents monies raised through grants, donations and fundraising towards the sending of a contingent of eighteen Cumbria scouts as part on Unit 48 to the Jamboree in South Korea in 2023. This is a restricted fund.

The Roverway 2024 Fund represents monies raised through grants, donations and fundraising towards the sending of a patrol of eight Cumbria scouts to the Roverway in Norway in summer 2024. This is a restricted fund.

The accumulated reserve represents the remaining undesignated unrestricted funds.

Cumbria County Scout Council

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

21 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds at
	General	Designated		31 March
	£	£	£	2025
	£	£	£	£
Tangible fixed assets	1,367	246,239	-	247,606
Fixed asset investments	-	166,336	-	166,336
Current assets	257,272	70,019	-	327,291
Current liabilities	<u>(141,478)</u>	<u>(12,962)</u>	-	<u>(154,440)</u>
Total net assets	<u>117,161</u>	<u>469,632</u>	-	<u>586,793</u>

	Unrestricted funds		Restricted funds	Total funds at
	General	Designated		31 March
	£	£	£	2024
	£	£	£	£
Tangible fixed assets	614	242,665	-	243,279
Fixed asset investments	-	161,098	-	161,098
Current assets	228,547	79,971	3,963	312,481
Current liabilities	<u>(129,212)</u>	<u>(13,095)</u>	<u>(319)</u>	<u>(142,626)</u>
Total net assets	<u>99,949</u>	<u>470,639</u>	<u>3,644</u>	<u>574,232</u>

22 Related party transactions

There were no related party transactions in the year.

2025 Roll of Honour

Awards issued between

1 January 2024 to 31 December 2024

(Updated 1 April 2025)



Award for Merit	01/02/2024	Gillian Marie Hodgson	Eden
Award for Merit	01/02/2024	Matthew Adam Pimblett	Eden
Chief Scout's Commendation for Good Service	01/02/2024	Amee Freeman	Eden
Chief Scout's Commendation for Good Service	01/02/2024	Christine Anne Whitford	Eden
Chief Scout's Commendation for Good Service	01/02/2024	Elizabeth Grace Farthing	Eden
Chief Scout's Commendation for Good Service	01/02/2024	Geoffrey Rockliffe-King	Eden
Chief Scout's Commendation for Good Service	01/08/2024	John Charter Piggott	Eden
Chief Scout's Commendation for Good Service	01/02/2024	Liam James Byrne	Eden
Chief Scout's Commendation for Good Service	01/02/2024	Mark James Harrison	Eden
Chief Scout's Commendation for Good Service	01/08/2024	Martin John Love	Eden
Chief Scout's Commendation for Good Service	01/08/2024	Robert Andrew Allcock	Eden
Chief Scout's Commendation for Good Service	01/02/2024	Timothy Taylor	Eden
Chief Scout's Commendation for Good Service	01/02/2024	Wendy Thompson	Eden
Award for Merit	01/11/2024	Daniel John Baines	Kentdale
Award for Merit	01/11/2024	Joshua McLeod	Kentdale
Chief Scout's Commendation for Good Service	01/11/2024	Jacqueline Ann Ross	Kentdale
Chief Scout's Commendation for Good Service	01/02/2024	Hanah Faye Pantling	North Fells
Award for Merit	01/02/2024	Richard Bruce Kirton	Reivers
Chief Scout's Commendation for Good Service	01/02/2024	Helen McHattie	Reivers
Award for Merit	01/02/2024	Eileen Morris	South West Lakes
Chief Scout's Commendation for Good Service	01/02/2024	Eleanor Jayne Vernon	South West Lakes
Chief Scout's Commendation for Good Service	01/11/2024	Paul Longley	South West Lakes
Chief Scout's Commendation for Good Service	01/02/2024	Rebecca Elizabeth Brown	South West Lakes
Chief Scout's Commendation for Good Service	01/11/2024	Robert William Adams	South West Lakes
Chief Scout's Commendation for Good Service	01/11/2024	Sarah Jane Peters	South West Lakes
Chief Scout's Commendation for Good Service	01/02/2024	Steven Paul Jolley	South West Lakes
Chief Scout's Commendation for Good Service	01/11/2024	Timothy Andrew Jeffries	South West Lakes
Award for Merit	01/11/2024	Dorothy Ruth Illman	Western Lakes
Award for Merit	01/05/2024	Jacqueline Anne Harper	Western Lakes
Chief Scout's Commendation for Good Service	01/11/2024	Brian Goulding	Western Lakes
Silver Wolf	01/11/2024	Donald Edgar McCutcheon	
Silver Wolf	01/08/2024	Robert William Reader	
Bar to the Silver Acorn	01/11/2024	Lou Hayton	
Silver Acorn	01/11/2024	Alan Clark	
Silver Acorn	01/11/2024	Alastair George Yates	
Silver Acorn	01/11/2024	Geoffrey Noel Price	
Silver Acorn	01/11/2024	Judith Bradshaw	
Silver Acorn	01/11/2024	Julie Davison	

2025 Roll of Honour

Awards issued between

1 January 2024 to 31 December 2024

(Updated 1 April 2025)



Silver Acorn	01/02/2024	Keith Newby
Silver Acorn	01/11/2024	Peter Ralph Brough
Bar to the Award for Merit	01/08/2024	Gary John Russell
Bar to the Award for Merit	01/02/2024	Heather Leach
Bar to the Award for Merit	01/02/2024	Karen Linda Edmondson
Bar to the Award for Merit	01/08/2024	Keeley Jane Hayton
Bar to the Award for Merit	01/11/2024	Liam Richardson
Bar to the Award for Merit	01/11/2024	Lois Karen Wiseman
Bar to the Award for Merit	01/02/2024	Marion Newby
Bar to the Award for Merit	01/11/2024	Toby Hubbard
Award for Merit	01/11/2024	David Michael Sheard
Award for Merit	01/02/2024	Derek Best
Award for Merit	01/02/2024	Fiona Maria Woodward
Award for Merit	01/11/2024	Rebecca Susan Coates
Award for Merit	01/11/2024	Timothy John Mather
Chief Scout's Commendation for Good Service	01/02/2024	Brian Gordon Wiles
Chief Scout's Commendation for Good Service	01/11/2024	Daniel Edward King
Chief Scout's Commendation for Good Service	01/11/2024	David Edward Humes
Chief Scout's Commendation for Good Service	01/11/2024	Julie Frances Tomkinson
Chief Scout's Commendation for Good Service	01/11/2024	Liam Mark Edgley
Chief Scout's Commendation for Good Service	01/11/2024	Melanie Jane Wright
Chief Scout's Commendation for Good Service	01/11/2024	Oliver David Cubitt
Chief Scout's Commendation for Good Service	01/11/2024	Robert Andrew Bennion

CUMBRIA COUNTY SCOUT COUNCIL

England & Wales - Charity number 520617

Accounts

Charity registration number: 520617
Scout Association registration number: 11200



Cumbria County Scout Council

Annual Report and Financial Statements

for the Year Ended 31 March 2024

Cumbria County Scout Council

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Cumbria County Scout Council

Reference and Administrative Details

Trustees	Gavin Scott, County Chair Nicky Ripley, Secretary acted to 21 September 2023 Alan Clark, Treasurer Eddie Ward,, Lead Volunteer John Seed, Nominated Member, Chair of Facilities Josh Mcleod, Elected Member Peter Nicol, Elected Member Josh Musgrave, Elected Member Arthur Lester, Elected Member Neil Northman, Nominated Member acted to 21 September 2023 Carolyn Otley, Nominated Member acted from 21 September 2023 Martin Porter, Co-opted Member acted from 27 April 2024 Angus Beechley, Youth Lead Volunteer acted from 1 May 2024
Charity Registration Number	520617
Principal Office	Stricklandgate House 92 Stricklandgate Kendal Cumbria LA9 4PU
Independent Examiner	Stables Thompson & Briscoe Chartered Accountants and Statutory Auditors Lowther House Lowther Street Kendal Cumbria LA9 4DX
Solicitors	Burnetts 6 Victoria Place Carlisle Cumbria CA1 1RS
Bankers	HSBC Bank Plc 64 Highgate Kendal Cumbria LA9 4TQ

Cumbria County Scout Council

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2024.

Objectives and activities

Objects and aims

The objectives of the County are as a unit of the Scout Association.

The Purpose of Scouting

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

The Values of Scouting

As Scouts we are guided by these values:

- Integrity - We act with integrity; we are honest, trustworthy and loyal.
- Respect - We have self-respect and respect for others.
- Care - We support others and take care of the world in which we live.
- Belief - We explore our faiths, beliefs and attitudes.
- Co-operation - We make a positive difference; we co-operate with others and make friends.

The Scout Method

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

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

Public benefit

The main activities of the Scout County are:

Developing Scouting in the County

Supporting Districts

Providing events to support the Youth Programme

Providing Adult Training and Activity Training

Operating a County Scout Centre at Ennerdale

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Cumbria County Scout Council

Trustees' Report (continued)

Achievements and performance

Summary of the main achievements of the charity during the year

We started the year under review in April 2023 with a hectic period of selections for very different and very important roles. We commenced our search for our Patrol to represent Cumbria at Roverway in Norway, had the historic duty to select young people to represent Cumbria Scouts at the Coronation of HM King Charles III, completed the search for a new Lead Volunteer for Eden District and commenced the search for a new Lead Volunteer for Reivers District.

The County Team continued to be reshaped as part of the National transformation and a new County Team structure was established in advance of formal transformation, helping us work well together.

The Trustee Board has adapted to the changes to ensure that the focus is on governance and work continues to aid oversight and processes. These changes will continue the work to align ourselves with charity regulators across the UK. The County now benefits from a digital structure for cloud-based storage of records and data.

On the subject of assurance and oversight the Trustee Board were pleased to note excellent levels of compliance with mandatory training across the County, well within national targets.

We are pleased that the Board were able to provide First Aid training resources to every District, which has helped our First Response training levels to be the envy of the Region.

Work on assurance and compliance continues in conjunction with HQ Rapid Assurance Team, with a focus on Nights Away, Adult Training, Safety, Activity Permits and International Travel.

We were very well represented at the St. George's Day Celebration at Windsor with 17 King & Queen Scouts invited, as well an award of Meritorious Conduct to Beaver Scout, Wesley Todd and several adult top award holders.

King & Queen Scouts

Finn Ballantyne	Adam Bleasdale	Brad Knowles
Leah Albion	Aurora Davidson	Charlotte Horne
Alexandra Nicklin	Kieran Ryan	Francis Smith-Ward
Jack Bingham	Kai Flaherty	Emma Knowles
Robert Albion	Liam Edgley	Marcus Knaggs
Oliver Rushton	Hamish Smeaton	

Silver Wolf

Bryan Caine	Diane Robertson	John Danks	Graham White
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Bar to the Silver Acorn

Brian Butterworth	Elizabeth Hall	Patricia Grisedale	Keith King
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Cumbria County Scout Council

Trustees' Report (continued)

Two of our young people also received recognition as joint Young Person of the Year in the Pride of Cumbria Awards, namely Wesley Todd and Frankie McMillan.

Several of our youth members were invited to Buckingham Palace to receive their Gold Duke of Edinburgh Award, with 10 recorded in our annual census along with many more Silver and Bronze, Many Chief Scout Awards presented to our Squirrels, Beavers, Cubs, Scouts and Explorer Scouts.

Further to their support of his majesty's coronation, we are pleased to note the award of HM The King's Coronation Medal to Euan Gilfillan, Victoria Mitchell and Shona Tait.

Our annual census took place at the end of January, and it was pleasing to see continued growth.

- Youth Membership - up 2.1% (3027)
- Adult Membership - up 2.4% (959)
- Total Membership - up 1% (3986)

We welcomed new District Lead Volunteers to the team during the year, Nigel Harling in Eden District and David Humes in Reivers District.

Ennerdale Scout Training and Campsite

Much practical work continues on our County campsite, with grateful thanks to a small team of volunteers. Focus has also been on compliance and safety with Safe Premises Audit refreshed and procedures reviewed, under the oversight of the County Support Team to feed back to the Trustee Board.

Financial review

The charity made a surplus of £2,076 (2023 - £9,354 before the reduction in value of the Ennerdale site). Reserves as at 31 March 2024 amounted to £574,232 (2023 - £572,156) of which £99,949 (2023 - £90,852) were undesignated free reserves.

Policy on reserves

The County's policy on Reserves is to hold sufficient resources to continue the charitable activities of the County should income and fundraising activities fall short. The County Trustee Board considers that the County should hold an Operating Cost Reserve equivalent to approximately 12 months normal running costs, determined to be £50,000.

In addition to the Operating Cost Reserve, at year end the County held an accumulated reserve of unrestricted general funds of over £50,000, together with monies reserved for: improvement of the facilities at Ennerdale, development initiatives and financial support for international activities.

Principal funding sources

The principal sources of funding for the County are:

Annual Levy on all Young People

Grants

Income from investments

Gifts, Donations and Legacies

Cumbria County Scout Council

Trustees' Report (continued)

Investment policy and objectives

The County maintains a low risk strategy for the investment of its funds. All funds are held in cash or short term bonds (maximum duration 2 years) with mainstream banks or building societies and the level of holdings reflects the limits of the Financial Services Compensation Scheme.

The County Trustee Board regularly monitors the levels of bank balances and the interest rates received to ensure the County obtains maximum value and income from its banking arrangements. Occasionally this may involve using an account that requires a period of notice before funds may be withdrawn; before doing so the County Trustee Board considers cash flow requirements.

Financial instruments

Objectives and policies

The Charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The charity does not use derivative financial instruments.

Cash flow risk

The Charity's activities expose it primarily to the financial risks of changes in scout numbers and interest rates. The Charity uses short term bonds to minimise exposure to interest rate fluctuations.

Credit risk

The Charity's principal financial assets are bank balances and cash, trade and other receivables, and investments.

The Charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The Charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the Charity uses a mixture of long-term and short-term debt finance. The charity is funding the Jamboree costs while the Scouts and their families are raising funds. Although this should be covered by fundraising, the time delay may cause liquidity issues for the charity, as would any shortfall. The trustees are aware of this and are involved in encouraging the relevant Scout leaders and their Scouts to reach their targets within the necessary timeframes.

Cumbria County Scout Council

Trustees' Report (continued)

Structure, governance and management

Nature of governing document

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 (POR) 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 POR of The Scout Association.

Organisational structure

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

The Trustee Board comprises: a Chairman, Secretary, Treasurer, County Lead Volunteer, County Youth Lead Volunteer, members nominated by the County Lead Volunteer in consultation with the County Chairman, and members elected by the County Scout Council. The Trustee Board meets at least 4 times each year.

This County Trustee Board exists to support the County Lead Volunteer in meeting the responsibilities of the appointment. Its duties are laid out in detail in the Scout Association's POR 5.16. Its principal responsibilities are:

- Compliance with POR
- Protecting and maintaining property and equipment
- Managing County finances
- Providing insurance for people, property and equipment
- Providing sufficient resources for Scouting to operate
- Promoting and supporting the development of Scouting
- Managing and implementing a safety policy
- Ensuring a positive image of Scouting locally
- Appointing and managing sub-committees
- Ensuring that Young People are meaningfully involved in decision making at all levels
- Opening, closing and amalgamating Districts, County Scout Network and Scout Active Support units
- Appointing and managing an Appointments Advisory Committee

It must also: appoint administrators, advisors, and co-opted members; approve the Annual Report and annual Accounts after their examination by an appropriate auditor, independent examiner or scrutineer; present the Annual Report and Annual Accounts to the Scout Council at the AGM and submit them to the appropriate charity regulator; maintain any necessary confidentiality on Trustee Board business; act as a responsible employer in line with Scouting values and relevant legislation; ensure line management responsibilities for staff are clearly established and communicated

Cumbria County Scout Council

Trustees' Report (continued)

Risk and Internal Control

The County Trustee Board has identified the major risks to which they believe the County is exposed. These have been reviewed and systems have been established to mitigate them. The main areas of concern that have been identified are:

- **Failure to follow Safeguarding Procedures.** All adults are trained in Safeguarding procedures and carry a reminder card. The Scout Association maintains a dedicated team to deal with any issues as a matter of urgency.
- **Damage to the building, property and equipment.** The County has sufficient buildings and contents insurance in place to mitigate against permanent loss.
- **Injury to leaders, helpers, supporters and members.** The County through membership fees contributes to the Scout Association's national accident insurance policy. Risk Assessments are undertaken before all activities.
- **Reduced income.** The County is primarily reliant upon income from subscriptions and grants. The County holds a reserve to ensure the continuity of activities should there be a major reduction in income. The Trustee Board could raise the value of subscriptions to increase the income to the County, either temporarily or permanently, if necessary.
- **Unauthorised expenditure.** Limits on spending commitments by Lead Volunteers and other spending officers responsible for the specific activities, are set in an annual budget agreed by the Trustee Board. Other spending is specifically authorised by the Treasurer, the Finance & General Purposes Sub-Committee or the Trustee Board depending on the amount concerned. All cheques require two signatories and cheque signing limits are in place.

Cumbria County Scout Council

Statement of Trustees' Responsibilities

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

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

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

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 20 August 2024 and signed on its behalf by:



.....
Gavin Scott
Trustee



.....
Eddie Ward,
Trustee

Cumbria County Scout Council

Independent Examiner's Report to the trustees of Cumbria County Scout Council

I report to the trustees on my examination of the accounts of Cumbria County Scout Council for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity trustees of Cumbria County Scout Council you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Cumbria County Scout Council's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Cumbria County Scout Council as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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



.....
Helen Holmes FCA BSc
Chartered Accountants and Statutory Auditors
ICAEW

Lowther House
Lowther Street
Kendal
Cumbria
LA9 4DX

Date: 22 August 2024

Cumbria County Scout Council

Statement of Financial Activities for the Year Ended 31 March 2024

	Note	Unrestricted £	Restricted £	Total 2024 £
Income and Endowments from:				
Donations and legacies	2	33,571	1,400	34,971
Charitable activities	3	45,732	17,011	62,743
Investment income	4	5,909	-	5,909
Total income		<u>85,212</u>	<u>18,411</u>	<u>103,623</u>
Expenditure on:				
Charitable activities	5	<u>(71,376)</u>	<u>(30,171)</u>	<u>(101,547)</u>
Total expenditure		<u>(71,376)</u>	<u>(30,171)</u>	<u>(101,547)</u>
Net movement in funds		13,836	(11,760)	2,076
Reconciliation of funds				
Total funds brought forward		<u>556,752</u>	<u>15,404</u>	<u>572,156</u>
Total funds carried forward	20	<u><u>570,588</u></u>	<u><u>3,644</u></u>	<u><u>574,232</u></u>

The notes on pages 13 to 30 form an integral part of these financial statements.

Cumbria County Scout Council

Statement of Financial Activities for the Year Ended 31 March 2024 (continued)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies		35,802	11,622	47,424
Charitable activities		41,220	50,032	91,252
Investment income	4	1,481	-	1,481
Other income		258	-	258
		<u>78,761</u>	<u>61,654</u>	<u>140,415</u>
Expenditure on:				
Charitable activities		<u>(73,720)</u>	<u>(57,341)</u>	<u>(131,061)</u>
Total expenditure		<u>(73,720)</u>	<u>(57,341)</u>	<u>(131,061)</u>
Net income		5,041	4,313	9,354
Gross transfers between funds		338,150	(338,150)	-
Other recognised gains and losses				
Gains/losses on revaluation of fixed assets for charity's own use		<u>(218,018)</u>	-	<u>(218,018)</u>
Net movement in funds		125,173	(333,837)	(208,664)
Reconciliation of funds				
Total funds brought forward		<u>431,579</u>	<u>349,241</u>	<u>780,820</u>
Total funds carried forward	20	<u><u>556,752</u></u>	<u><u>15,404</u></u>	<u><u>572,156</u></u>

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2023 is shown in note 20.

The notes on pages 13 to 30 form an integral part of these financial statements.

Cumbria County Scout Council
(Registration number: 520617)
Balance Sheet as at 31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	13	243,279	243,412
Investments	14	<u>161,098</u>	<u>157,600</u>
		<u>404,377</u>	<u>401,012</u>
Current assets			
Stocks	15	4,603	2,352
Debtors	16	26,574	6,073
Investments	17	80,957	80,159
Cash at bank and in hand	18	<u>200,347</u>	<u>211,950</u>
		312,481	300,534
Creditors: Amounts falling due within one year	19	<u>(142,626)</u>	<u>(129,390)</u>
Net current assets		<u>169,855</u>	<u>171,144</u>
Net assets		<u>574,232</u>	<u>572,156</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	20	3,644	15,404
Unrestricted income funds			
Unrestricted funds		<u>570,588</u>	<u>556,752</u>
Total funds	20	<u>574,232</u>	<u>572,156</u>

The financial statements on pages 10 to 30 were approved by the trustees, and authorised for issue on 20 August 2024 and signed on their behalf by:



 Gavin Scott
 Trustee

Cumbria County Scout Council

Notes to the Financial Statements for the Year Ended 31 March 2024

1 Accounting policies

Statement of compliance

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) - (Charities SORP (FRS 102) 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Cumbria County Scout Council meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

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

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Cumbria County Scout Council

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £200.00 or more are initially recorded at cost.

Cumbria County Scout Council

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Land and buildings	Not depreciated as residual value is more than cost
Office equipment	25% reducing balance
Boats and camping equipment	25% reducing balance (boats 10-20% straight line)

Fixed asset investments

Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

Current asset investments

Current asset investments are included at the lower of cost and net realisable value / market value.

Stock

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing stock to its present location and condition. Cost is calculated using the first-in, first-out formula. Provision is made for damaged, obsolete and slow-moving stock where appropriate.

Trade debtors

Are amounts due from customers for merchandise sold or services performed in the ordinary course of business and are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of is established when there is objective evidence that the will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Cumbria County Scout Council

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

Trade creditors

are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The pension costs charged in the financial statements represent the contribution payable by the charity during the year.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Cumbria County Scout Council

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Investments

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

Cumbria County Scout Council

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

2 Income from donations and legacies

	Unrestricted funds		Total 2024	Total 2023
	General	Restricted		
	£	funds	£	£
		£		
Donations and legacies;				
County Levy	12,060	-	12,060	10,695
Donations from companies, trusts and similar proceeds	-	-	-	800
Donations from individuals	1,511	1,400	2,911	15,929
Grants, including capital grants;				
Cumbria County Council grant	-	-	-	20,000
Westmorland & Furness Council Grant	10,000	-	10,000	-
Cumberland Council Grant	10,000	-	10,000	-
	<u>33,571</u>	<u>1,400</u>	<u>34,971</u>	<u>47,424</u>

The trustees are grateful for all donations and financial assistance received, from both individuals and organisations, in support of Scouting in Cumbria.

3 Income from charitable activities

	Unrestricted funds		Total 2024	Total 2023
	General	Restricted		
	£	funds	£	£
		£		
Badge sales	118	-	118	825
Facilities income: Ennerdale	38,854	-	38,854	29,177
Roverway: Fundraising & other support	-	13,010	13,010	-
Jamboree: Fundraising & other support	-	4,001	4,001	50,032
Sectional activities	6,760	-	6,760	11,218
	<u>45,732</u>	<u>17,011</u>	<u>62,743</u>	<u>91,252</u>

Cumbria County Scout Council

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

4 Investment income

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Interest receivable and similar income; Interest receivable on bank deposits	5,909	5,909	1,481

5 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total funds £
Cost of badges and neckers sold	75	-	75
Facilities expenditure: Ennerdale	33,536	-	33,536
Depreciation of boats and camping equipment	673	-	673
Jamboree and international expenditure	-	17,637	17,637
Roverway expenditure	-	12,534	12,534
Sectional activities and support costs	15,908	-	15,908
Leader training	6,734	-	6,734
Depreciation of Ennerdale equipment	84	-	84
Support costs	11,427	-	11,427
Governance costs	2,939	-	2,939
Total for 2024	71,376	30,171	101,547
Total for 2023	73,720	57,341	131,061

Cumbria County Scout Council

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

	Activity undertaken directly £	Activity support costs £	2024 £	2023 £
Cost of badges and neckers sold	75	-	75	701
Facilities expenditure:				
Ennerdale	33,536	-	33,536	31,585
Depreciation of Ennerdale equipment	673	-	673	591
Jamboree and international expenditure	17,637	-	17,637	57,341
Roverway expenditure	12,534	-	12,534	-
Section activities and support costs	15,908	-	15,908	19,250
Leader training	6,734	-	6,734	5,203
Depreciation of boats and camping equipment	84	-	84	112
Jamboree IST Support	-	-	-	1,200
Support costs	-	11,427	11,427	11,086
Governance costs	-	2,939	2,939	3,992
	<u>87,181</u>	<u>14,366</u>	<u>101,547</u>	<u>131,061</u>

£71,376 (2023 - £73,720) of the above expenditure was attributable to unrestricted funds and £30,171 (2023 - £57,341) to restricted funds.

Governance costs and support costs are shown in more detail in note 6.

Cumbria County Scout Council

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

6 Analysis of governance and support costs

Governance costs

	Unrestricted funds	Total 2024	Total 2023
	General		
	£	£	£
Independent Examiner's remuneration	1,980	1,980	1,980
AGM expenses	416	416	672
Travel and subsistence	543	543	1,340
	2,939	2,939	3,992
	2,939	2,939	3,992

Support costs:

	2024	2023
	£	£
Staff Costs	7,390	5,648
Insurance	574	553
County Office costs	2,019	1,909
Cost of meetings	78	100
Printing, postage, stationery and telephone	285	287
Software costs	367	345
Other miscellaneous expenses	425	600
Fees for valuation of Ennerdale campsite	-	1,205
Bank charges	85	166
Depreciation of office equipment	204	273
	11,427	11,086
	11,427	11,086

Cumbria County Scout Council

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

7 Government grants

In 2023 Cumbria County Council provided a grant to support the development and infrastructure to enable the charity to support the personal development of members. Following the local government restructure this grant was provided in 2024 equally by Cumberland Council and Westmorland & Furness Council.

The amount of grants recognised in the financial statements was £20,000 (2023 - £20,000).

8 Net incoming/outgoing resources

Net incoming resources for the year include:

	2024	2023
	£	£
Depreciation of fixed assets	<u>961</u>	<u>976</u>

9 Trustees' remuneration and expenses

During the year the charity made the following transactions with trustees:

Alan Clark

£390 (2023: £1,108) of expenses were reimbursed to Alan Clark during the year.

Eddie Ward,

£2,405 (2023: £2,076) of expenses were reimbursed to Eddie Ward, during the year.

Nicky Ripley

£83 (2023: £107) of expenses were reimbursed to Nicky Ripley during the year.

Peter Nicol

£349 (2023: £231) of expenses were reimbursed to Peter Nicol during the year.

Gavin Scott

£Nil (2023: £205) of expenses were reimbursed to Gavin Scott during the year.

Josh Musgrave

£Nil (2023: £64) of expenses were reimbursed to Josh Musgrave during the year.

Nathon Ion

£Nil (2023: £1,078) of expenses were reimbursed to Nathon Ion during the year.

Josh Mcleod

£258 (2023: £49) of expenses were reimbursed to Josh Mcleod during the year.

Liam Edgley

£Nil (2023: £44) of expenses were reimbursed to Liam Edgley during the year.

Cumbria County Scout Council

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

Neil Northman

£220 (2023: £Nil) of expenses were reimbursed to Neil Northman during the year.

Travel and out of pocket expenses amounting to £3,705 (2023 - £4,962) have been reimbursed to 6 Trustees (2023 - 9 Trustees).

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

Donations made by the trustees without any conditions attached totalled £856 for the year (2023 - £1,952).

10 Staff costs

The aggregate payroll costs were as follows:

	2024	2023
	£	£
Staff costs during the year were:		
Wages and salaries	7,357	5,630
Pension costs	33	18
	<u>7,390</u>	<u>5,648</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2024	2023
	No	No
Administrator	<u>1</u>	<u>1</u>

1 (2023 - 1) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £33 (2023 - £18).

No employee received emoluments of more than £60,000 during the year

Cumbria County Scout Council

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

11 Independent examiner's remuneration

	2024 £	2023 £
Other fees to examiners		
Examination-related assurance services	1,980	1,980
Taxation compliance services	291	369
	2,271	2,349

12 Taxation

The charity is a registered charity and is therefore exempt from taxation.

13 Tangible fixed assets

	Land and buildings £	Office equipment £	Boats and camping equipment £	Facilities equipment £	Total £
Cost					
At 1 April 2023	237,500	6,492	28,844	5,899	278,735
Additions	-	-	-	828	828
At 31 March 2024	237,500	6,492	28,844	6,727	279,563
Depreciation					
At 1 April 2023	-	5,674	28,507	1,142	35,323
Charge for the year	-	204	84	673	961
At 31 March 2024	-	5,878	28,591	1,815	36,284
Net book value					
At 31 March 2024	237,500	614	253	4,912	243,279
At 31 March 2023	237,500	818	337	4,757	243,412

Cumbria County Scout Council

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

Revaluation

The fair value of the company's Land and buildings was revalued on 1 November 2022 by The campsite at Ennerdale was revalued at open market value by Andrew C M Thompson MRICS, RICS Registered Valuer on behalf of Bell Ingram LLP on 1st November 2022.

Had this class of asset been measured on a historical cost basis, their carrying amount would have been £455,518 (2023 - £455,518).

14 Fixed asset investments

	2024	2023
	£	£
Other investments	161,098	157,600

Other investments

	Unlisted investments	Total
	£	£
Cost or Valuation		
At 1 April 2023	158,600	158,600
Additions	2,498	2,498
At 31 March 2024	161,098	161,098
Net book value		
At 31 March 2024	161,098	161,098
At 31 March 2023	158,600	158,600

15 Stock

	2024	2023
	£	£
Stocks on hand	4,603	2,352

Cumbria County Scout Council

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

16 Debtors

	2024	2023
	£	£
Trade debtors	19,348	974
Prepayments and accrued income	4,835	1,104
Other debtors	2,391	3,995
	<u>26,574</u>	<u>6,073</u>

17 Current asset investments

	2024	2023
	£	£
Cash deposits	<u>80,957</u>	<u>80,159</u>

18 Cash and cash equivalents

	2024	2023
	£	£
Cash on hand	296	150
Cash at bank	2,101	13,800
Short-term deposits	197,950	198,000
	<u>200,347</u>	<u>211,950</u>

19 Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	2,559	3,827
Other taxation and social security	101	138
Payments on account	5,947	18,291
Other creditors	109,996	102,741
Accruals	24,023	4,393
	<u>142,626</u>	<u>129,390</u>

Membership subscriptions are collected from Scout Groups on behalf of the Scout Association and paid over after the year end.

Cumbria County Scout Council

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

20 Funds

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted funds				
<i>General</i>				
Accumulated reserve	90,852	42,360	(33,263)	99,949
<i>Designated</i>				
Boat fund	300	-	-	300
Ennerdale Camp Site Fund	237,500	-	-	237,500
Other tangible fixed assets	337	-	(84)	253
Ennerdale Improvements	89,033	38,852	(34,209)	93,676
International	61,205	-	-	61,205
Operating cost reserve	50,000	-	-	50,000
Development Initiatives	25,000	-	-	25,000
Dragnet fund	2,525	4,000	(3,820)	2,705
	<u>465,900</u>	<u>42,852</u>	<u>(38,113)</u>	<u>470,639</u>
Total unrestricted funds	<u>556,752</u>	<u>85,212</u>	<u>(71,376)</u>	<u>570,588</u>
Restricted funds				
World Scout Jamboree 2023	15,404	5,401	(17,637)	3,168
Roverway 2024	-	13,010	(12,534)	476
	<u>15,404</u>	<u>18,411</u>	<u>(30,171)</u>	<u>3,644</u>
Total restricted funds	<u>15,404</u>	<u>18,411</u>	<u>(30,171)</u>	<u>3,644</u>
Total funds	<u>572,156</u>	<u>103,623</u>	<u>(101,547)</u>	<u>574,232</u>

Cumbria County Scout Council

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Other recognised gains/(losses) £	Balance at 31 March 2023 £
Unrestricted funds						
<i>General</i>						
Accumulated reserve	80,547	45,700	(36,595)	1,200	-	90,852
<i>Designated</i>						
Boat fund	300	-	-	-	-	300
Ennerdale Camp Site Fund	112,068	-	-	343,450	(218,018)	237,500
Other tangible fixed assets	449	-	(112)	-	-	337
Ennerdale Improvements	91,863	29,346	(32,176)	-	-	89,033
International	67,705	-	-	(6,500)	-	61,205
Operating cost reserve	50,000	-	-	-	-	50,000
Development Initiatives	25,000	-	-	-	-	25,000
Dragnet fund	3,647	3,715	(4,837)	-	-	2,525
	<u>351,032</u>	<u>33,061</u>	<u>(37,125)</u>	<u>336,950</u>	<u>(218,018)</u>	<u>465,900</u>
Total unrestricted funds	<u>431,579</u>	<u>78,761</u>	<u>(73,720)</u>	<u>338,150</u>	<u>(218,018)</u>	<u>556,752</u>
Restricted						
Ennerdale Project	343,450	-	-	(343,450)	-	-
World Scout Jamboree 2023	5,791	61,654	(57,341)	5,300	-	15,404
	<u>349,241</u>	<u>61,654</u>	<u>(57,341)</u>	<u>(338,150)</u>	<u>-</u>	<u>15,404</u>
Total restricted funds	<u>349,241</u>	<u>61,654</u>	<u>(57,341)</u>	<u>(338,150)</u>	<u>-</u>	<u>15,404</u>
Total funds	<u>780,820</u>	<u>140,415</u>	<u>(131,061)</u>	<u>-</u>	<u>(218,018)</u>	<u>572,156</u>

Cumbria County Scout Council

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

The specific purposes for which the funds are to be applied are as follows:

The Ennerdale Camp Site Fund represents the unrestricted funds invested in the land and buildings at Ennerdale not included in restricted funds.

The Boat fund represents boats purchased with capital grants and monies gifted or raised for future purchases.

Ennerdale improvements - for planned improvements of facilities.

The International fund is primarily to assist with cash flow arrangements for scouts attending international events.

Development initiatives are for County wide initiatives to develop scouting.

Operating cost reserve is money set aside to cover uncertainties relating to future income.

The Dragnet fund is money set aside for the running of the Annual Dragnet Competition by Cumbria Scouts.

The 25th World Scout Jamboree 2023 Fund represents monies raised through grants, donations and fundraising towards the sending of a contingent of eighteen Cumbria scouts as part on Unit 48 to the Jamboree in South Korea in 2023. This is a restricted fund.

The Roverway 2024 Fund represents monies raised through grants, donations and fundraising towards the sending of a patrol of eight Cumbria scouts to the Roverway in Norway in summer 2024. This is a restricted fund.

The accumulated reserve represents the remaining undesignated unrestricted funds.

Cumbria County Scout Council

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

21 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds at
	General	Designated		31 March
	£	£		2024
Tangible fixed assets	614	242,665	-	243,279
Fixed asset investments	-	161,098	-	161,098
Current assets	228,547	79,971	3,963	312,481
Current liabilities	<u>(129,212)</u>	<u>(13,095)</u>	<u>(319)</u>	<u>(142,626)</u>
Total net assets	<u>99,949</u>	<u>470,639</u>	<u>3,644</u>	<u>574,232</u>

	Unrestricted funds		Restricted funds	Total funds at
	General	Designated		31 March
	£	£		2023
Tangible fixed assets	818	242,594	-	243,412
Fixed asset investments	-	157,600	-	157,600
Current assets	211,377	73,753	15,404	300,534
Current liabilities	<u>(121,343)</u>	<u>(8,047)</u>	<u>-</u>	<u>(129,390)</u>
Total net assets	<u>90,852</u>	<u>465,900</u>	<u>15,404</u>	<u>572,156</u>

22 Related party transactions

There were no related party transactions in the year.

CUMBRIA COUNTY SCOUT COUNCIL

England & Wales - Charity number 520617

Accounts

Charity registration number: 520617
Scouting Association registration number: 11200



Cumbria County Scout Council

Annual Report and Financial Statements

for the Year Ended 31 March 2023

Cumbria County Scout Council

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Cumbria County Scout Council

Reference and Administrative Details

Trustees

John Norton, County Chair acted to 27 September 2022
Gavin Scott, County Chair acted from 27 September 2022
Tim Leader, Nominated Member, Acting Secretary acted to 27 September 2022
Nicky Ripley, Secretary acted from 27 September 2022
Alan Clark, Treasurer
Eddie Ward, County Commissioner, Lead Volunteer
Liam Edgley, County Youth Commissioner acted to 31 March 2022
Nathon Ion, County Youth Commissioner acted from 1 May 2022 to 21 February 2023
John Seed, Nominated Member, Chair of Facilities
Josh Mcleod, Elected Member
Peter Nicol, Elected Member
Josh Musgrave, Elected Member
Arthur Lester, Elected Member
Neil Northman, Nominated Member

Charity Registration Number

520617

Principal Office

Stricklandgate House
92 Stricklandgate
Kendal
Cumbria
LA9 4PU

Independent Examiner

Stables Thompson & Briscoe
Chartered Accountants and Statutory Auditors
Lowther House
Lowther Street
Kendal
Cumbria
LA9 4DX

Cumbria County Scout Council

Reference and Administrative Details (continued)

Solicitors

Burnetts
6 Victoria Place
Carlisle
Cumbria
CA1 1RS

Bankers

HSBC Bank Plc
64 Highgate
Kendal
Cumbria
LA9 4TQ

Cumbria County Scout Council

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2023.

Objectives and activities

Objects and aims

The objectives of the County are as a unit of the Scout Association.

The Purpose of Scouting

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

The Values of Scouting

As Scouts we are guided by these values:

- Integrity - We act with integrity; we are honest, trustworthy and loyal.
- Respect - We have self-respect and respect for others.
- Care - We support others and take care of the world in which we live.
- Belief - We explore our faiths, beliefs and attitudes.
- Co-operation - We make a positive difference; we co-operate with others and make friends.

The Scout Method

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

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

Public benefit

The main activities of the Scout County are:

Developing Scouting in the County

Supporting Districts

Providing events to support the Youth Programme

Providing Adult Training and Activity Training

Operating a County Scout Centre at Ennerdale

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Cumbria County Scout Council

Trustees' Report (continued)

Achievements and performance

Summary of the main achievements of the charity during the year

Summary of the main achievements of the charity during the year:

We started the year under review in April 2022 continuing to build back better as part of our recovery, indeed resurgence since the Covid Pandemic.

Identifying Group Scout Leaders as having a key role in every District, supporting District Commissioners in managing and supporting Scout Groups and their leaders to ensure that they run effectively, and that Scouting within the Group develops in accordance with the rules and policies of The Scout Association; especially in relation to support and training, given the recent important focus on mandatory training. We were able to plan and deliver GSL Support Day at Rheged led by the Regional Support Team, with input from the County Team. The event was such a success that it was subsequently rolled out nationally.

There has been significant work during the year, following the national Basecamp event which took place at Manchester University on 13-15 May 2022, with a gathering of key volunteers from all around the country. Basecamp was the start of the next stage in our journey and will enable us to lead the changes locally. With significant transformative changes to come, initially these are focused on:

1. A warmer welcome for everyone,
2. Simplifying how we volunteer together with new roles and structures,
3. More support to help get everyday things done: digital transformation,
4. A more engaging learning experience.

There has continued to be an important focus on mandatory training, especially safety and safeguarding and it is pleasing to see those efforts pay off, with our County being recognised as one of the best in the country with regard to compliance.

Again, with a focus on support we were able to secure funding to train 16 volunteers around the county as Youth Mental Health First Aiders.

We were also able to support young leaders (14-18) across the county, by delivering young leader training to help them back at their individual Groups.

In September we had the solemn honour to play our part in London supporting Operation Feather following the sad death of our Patron HM Queen Elizabeth.

We have also continued to see the county water activities team grow and provide more opportunities for our young people.

Our annual census took place at the end of January, and it was pleasing to see continued growth.

- Youth Membership - up 9% (2964)
- Adult Membership - up 19.9% (983)
- Total Membership - up 11.5% (3947)

Cumbria County Scout Council

Trustees' Report (continued)

Our Youth Membership has grown 30% since pandemic levels and is now only 188 less than pre-pandemic levels; and our Adult Membership has grown 15% since pandemic levels and is now 104 people higher than pre-pandemic levels.

We welcomed a new District Commissioner to the team during the year, Fiona Woodward in North Fells District.

Ennerdale Scout Training and Campsite

Following a review of the County's facilities, by two of our trustees, attention was drawn to the value of Ennerdale, in particular as at that time, the Lottery Commission held a lien on the property in the sum of £300,000.

The site is located within the Lake District National Park and UNESCO World Heritage site. Southern extent of the plot, adjacent to the River Ehen, is included within River Ehen SSSI, protected due to the presence of fresh water mussels. The property is surrounded by the new Wild Ennerdale National Nature Reserve. There are Tree Protection Order tags present on several trees on the holding.

An open valuation of the property was carried out on 1 November 2022 and the results have been incorporated in the accounts to 31 March 2023.

We have now been able to ascertain that, following a number of rule changes within the Lottery Commission, that they no longer have any interest in the property.

We have been offered a land exchange by United Utilities, to swap land we hold in the protected area around the River Ehen with land at the other end on the site. Such a swap will enable a reed bed sewage plant to be constructed on part of that site to further reduce the risk of any contamination of the River Ehen.

Following the increases in fuel bills over the past years there is also now a policy in place to move the site on to solar power as soon as can be reasonably accommodated.

Financial review

The charity made a surplus of £9,354 (2022 - £13,281) before the reduction in value of the Ennerdale site. Reserves as at 31 March 2023 amounted to £572,156 (2022 - £780,820) of which £90,852 (2022 - £80,547) were undesignated free reserves.

Policy on reserves

The County's policy on Reserves is to hold sufficient resources to continue the charitable activities of the County should income and fundraising activities fall short. The County Trustee Board considers that the County should hold an Operating Cost Reserve equivalent to approximately 12 months normal running costs, determined to be £50,000.

In addition to the Operating Cost Reserve, at year end the County held an accumulated reserve of unrestricted general funds of over £50,000, together with monies reserved for: improvement of the facilities at Ennerdale, development initiatives and financial support for international activities.

Cumbria County Scout Council

Trustees' Report (continued)

Principal funding sources

The principal sources of funding for the County are:

Annual Levy on all Young People

Grants

Income from investments

Gifts, Donations and Legacies

Investment policy and objectives

The County maintains a low risk strategy for the investment of its funds. All funds are held in cash or short term bonds (maximum duration 2 years) with mainstream banks or building societies and the level of holdings reflects the limits of the Financial Services Compensation Scheme.

The County Trustee Board regularly monitors the levels of bank balances and the interest rates received to ensure the County obtains maximum value and income from its banking arrangements. Occasionally this may involve using an account that requires a period of notice before funds may be withdrawn; before doing so the County Trustee Board considers cash flow requirements.

Financial instruments

Objectives and policies

The Charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The charity does not use derivative financial instruments.

Cash flow risk

The Charity's activities expose it primarily to the financial risks of changes in scout numbers and interest rates. The Charity uses short term bonds to minimise exposure to interest rate fluctuations.

Credit risk

The Charity's principal financial assets are bank balances and cash, trade and other receivables, and investments.

The Charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The Charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Cumbria County Scout Council

Trustees' Report (continued)

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the Charity uses a mixture of long-term and short-term debt finance. The charity is funding the Jamboree costs while the scouts and their families are raising funds. Although this should be covered by fundraising, the time delay may cause liquidity issues for the charity, as would any shortfall. The trustees are aware of this and are involved in encouraging the relevant scout leaders and their scouts to reach their targets within the necessary timeframes.

Structure, governance and management

Nature of governing document

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 (POR) 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 POR of The Scout Association.

Organisational structure

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

The Trustee Board comprises: a Chairman, Secretary, Treasurer, County Commissioner, County Youth Commissioner, members nominated by the County Commissioner in consultation with the County Chairman, and members elected by the County Scout Council. The Trustee Board meets at least 4 times each year.

Cumbria County Scout Council

Trustees' Report (continued)

This County Trustee Board exists to support the County Commissioner in meeting the responsibilities of the appointment. Its duties are laid out in detail in the Scout Association's POR 5.16. Its principal responsibilities are:

- Compliance with POR
- Protecting and maintaining property and equipment
- Managing County finances
- Providing insurance for people, property and equipment
- Providing sufficient resources for Scouting to operate
- Promoting and supporting the development of Scouting
- Managing and implementing a safety policy
- Ensuring a positive image of Scouting locally
- Appointing and managing sub-committees
- Ensuring that Young People are meaningfully involved in decision making at all levels
- Opening, closing and amalgamating Districts, County Scout Network and Scout Active Support units
- Appointing and managing an Appointments Advisory Committee

It must also: appoint administrators, advisors, and co-opted members; approve the Annual Report and annual Accounts after their examination by an appropriate auditor, independent examiner or scrutineer; present the Annual Report and Annual Accounts to the Scout Council at the AGM and submit them to the appropriate charity regulator; maintain any necessary confidentiality on Trustee business; act as a responsible employer in line with Scouting values and relevant legislation; ensure line management responsibilities for staff are clearly established and communicated

Cumbria County Scout Council

Trustees' Report (continued)

Risk and Internal Control

The County Trustee Board has identified the major risks to which they believe the County is exposed. These have been reviewed and systems have been established to mitigate them. The main areas of concern that have been identified are:

- **Failure to follow Safeguarding Procedures.** All adults are trained in Safeguarding procedures and carry a reminder card. The Scout Association maintains a dedicated team to deal with any issues as a matter of urgency.
- **Damage to the building, property and equipment.** The County has sufficient buildings and contents insurance in place to mitigate against permanent loss.
- **Injury to leaders, helpers, supporters and members.** The County through membership fees contributes to the Scout Association's national accident insurance policy. Risk Assessments are undertaken before all activities.
- **Reduced income.** The County is primarily reliant upon income from subscriptions and grants. The County holds a reserve to ensure the continuity of activities should there be a major reduction in income. The Committee could raise the value of subscriptions to increase the income to the County, either temporarily or permanently, if necessary.
- **Unauthorised expenditure.** Limits on spending commitments by Commissioners and other spending officers responsible for the specific activities, are set in an annual budget agreed by the Trustee Board. Other spending is specifically authorised by the Treasurer, the Finance & General Purposes Sub-Committee or the Trustee Board depending on the amount concerned. All cheques require two signatories and cheque signing limits are in place.

Covid-19

The Trustees recognise the Covid-19 Pandemic has impacted on Cumbria Scouts' operations and finances in the year ended 31 March 2022 and that this expected to continue into the future. Cumbria Scouts follows Government and national Scout Association guidance with regards to the pandemic and the Trustees note that the charity has strong reserves. The Trustees will continue to closely monitor the impact of the pandemic on Scouting operations, finances and the well being of its members and mitigate adverse impacts where necessary.

Cumbria County Scout Council

Statement of Trustees' Responsibilities

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

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

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

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 25 August 2023 and signed on its behalf by:



.....
Gavin Scott, County Chair
Trustee



.....
Eddie Ward, County Commissioner
Trustee

Cumbria County Scout Council

Independent Examiner's Report to the trustees of Cumbria County Scout Council

I report to the trustees on my examination of the accounts of Cumbria County Scout Council for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity trustees of Cumbria County Scout Council you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Cumbria County Scout Council's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Cumbria County Scout Council as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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



.....
Helen Holmes FCA BSc
Chartered Accountants and Statutory Auditors
ICAEW

Lowther House
Lowther Street
Kendal
Cumbria
LA9 4DX

15 September 2023

Cumbria County Scout Council

Statement of Financial Activities for the Year Ended 31 March 2023

	Note	Unrestricted £	Restricted £	Total 2023 £
Income and Endowments from:				
Donations and legacies	2	35,802	11,622	47,424
Charitable activities	3	41,220	50,032	91,252
Investment income	4	1,481	-	1,481
Other income		<u>258</u>	<u>-</u>	<u>258</u>
Total income		<u>78,761</u>	<u>61,654</u>	<u>140,415</u>
Expenditure on:				
Charitable activities	5	<u>(73,720)</u>	<u>(57,341)</u>	<u>(131,061)</u>
Total expenditure		<u>(73,720)</u>	<u>(57,341)</u>	<u>(131,061)</u>
Net income		5,041	4,313	9,354
Gross transfers between funds		338,150	(338,150)	-
Other recognised gains and losses				
Gains/losses on revaluation of fixed assets for charity's own use		<u>(218,018)</u>	<u>-</u>	<u>(218,018)</u>
Net movement in funds		125,173	(333,837)	(208,664)
Reconciliation of funds				
Total funds brought forward		<u>431,579</u>	<u>349,241</u>	<u>780,820</u>
Total funds carried forward	20	<u><u>556,752</u></u>	<u><u>15,404</u></u>	<u><u>572,156</u></u>

The notes on pages 15 to 31 form an integral part of these financial statements.

Cumbria County Scout Council

Statement of Financial Activities for the Year Ended 31 March 2023 (continued)

	Note	Unrestricted £	Restricted £	Total 2022 £
Income and Endowments from:				
Donations and legacies	2	41,107	7,533	48,640
Charitable activities	3	18,421	6,793	25,214
Investment income	4	1,487	-	1,487
Other income		<u>300</u>	<u>-</u>	<u>300</u>
Total income		<u>61,315</u>	<u>14,326</u>	<u>75,641</u>
Expenditure on:				
Charitable activities	5	<u>(53,825)</u>	<u>(8,535)</u>	<u>(62,360)</u>
Total expenditure		<u>(53,825)</u>	<u>(8,535)</u>	<u>(62,360)</u>
Net movement in funds		7,490	5,791	13,281
Reconciliation of funds				
Total funds brought forward		<u>424,089</u>	<u>343,450</u>	<u>767,539</u>
Total funds carried forward	20	<u><u>431,579</u></u>	<u><u>349,241</u></u>	<u><u>780,820</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2022 is shown in note 20.

Cumbria County Scout Council
(Registration number: 520617)
Balance Sheet as at 31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	13	243,412	461,383
Investments	14	<u>157,600</u>	<u>156,789</u>
		<u>401,012</u>	<u>618,172</u>
Current assets			
Stocks	15	2,352	1,999
Debtors	16	6,073	10,790
Investments	17	80,159	79,949
Cash at bank and in hand	18	<u>211,950</u>	<u>181,194</u>
		300,534	273,932
Creditors: Amounts falling due within one year	19	<u>(129,390)</u>	<u>(111,284)</u>
Net current assets		<u>171,144</u>	<u>162,648</u>
Net assets		<u>572,156</u>	<u>780,820</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	20	15,404	349,241
Unrestricted income funds			
Unrestricted funds		<u>556,752</u>	<u>431,579</u>
Total funds	20	<u>572,156</u>	<u>780,820</u>

The financial statements on pages 12 to 31 were approved by the trustees, and authorised for issue on 25 August 2023 and signed on their behalf by:

.....
Gavin Scott, County Chair
Trustee

The notes on pages 15 to 31 form an integral part of these financial statements.

Cumbria County Scout Council

Notes to the Financial Statements for the Year Ended 31 March 2023

1 Accounting policies

Statement of compliance

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) - (Charities SORP (FRS 102) 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Cumbria County Scout Council meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

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

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Cumbria County Scout Council

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £200.00 or more are initially recorded at cost.

Cumbria County Scout Council

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Land and buildings	Not depreciated as residual value is more than cost
Office equipment	25% reducing balance
Boats and camping equipment	25% reducing balance (boats 10-20% straight line)

Fixed asset investments

Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

Current asset investments

Current asset investments are included at the lower of cost and net realisable value / market value.

Stock

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing stock to its present location and condition. Cost is calculated using the first-in, first-out formula. Provision is made for damaged, obsolete and slow-moving stock where appropriate.

Trade debtors

Are amounts due from customers for merchandise sold or services performed in the ordinary course of business and are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Cumbria County Scout Council

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

Trade creditors

are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The pension costs charged in the financial statements represent the contribution payable by the charity during the year.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Cumbria County Scout Council

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Investments

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

Cumbria County Scout Council

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

2 Income from donations and legacies

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	General £	£	£	£
Donations and legacies;				
Donations from companies, trusts and similar proceeds	-	800	800	5,200
Donations from individuals	5,107	10,822	15,929	3,969
County levy	10,695	-	10,695	8,804
Grants, including capital grants;				
UK Government grants	-	-	-	10,667
Cumbria County Council grant	<u>20,000</u>	<u>-</u>	<u>20,000</u>	<u>20,000</u>
	<u>35,802</u>	<u>11,622</u>	<u>47,424</u>	<u>48,640</u>

3 Income from charitable activities

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	General £	£	£	£
Badge sales/Camping Booklet sales	825	-	825	254
Facilities income: Ennerdale	29,177	-	29,177	16,596
Jamborees/International	-	50,032	50,032	6,793
Section activities	<u>11,218</u>	<u>-</u>	<u>11,218</u>	<u>1,571</u>
	<u>41,220</u>	<u>50,032</u>	<u>91,252</u>	<u>25,214</u>

4 Investment income

	Unrestricted funds	Total 2023	Total 2022
	General £	£	£
Interest receivable and similar income;			
Interest receivable on bank deposits	<u>1,481</u>	<u>1,481</u>	<u>1,487</u>

Cumbria County Scout Council

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

5 Expenditure on charitable activities

	Activity undertaken directly £	Activity support costs £	2023 £	2022 £
Cost of badges and neckers sold	701	-	701	68
Facilities expenditure:				
Ennerdale	31,585	-	31,585	22,222
Depreciation of Ennerdale equipment	591	-	591	551
Jamboree and international expenditure	57,341	-	57,341	8,535
Section activities and support costs	19,250	-	19,250	6,246
Leader training	5,203	-	5,203	908
Depreciation of boats and camping equipment	112	-	112	150
Covid-19 Recovery Fund Project	-	-	-	2,289
District First Aid Support Project	-	-	-	7,883
Jamboree IST Support	1,200	-	1,200	-
Support costs	-	11,086	11,086	11,163
Governance costs	-	3,992	3,992	2,345
	<u>115,983</u>	<u>15,078</u>	<u>131,061</u>	<u>62,360</u>

£73,720 (2022 - £53,825) of the above expenditure was attributable to unrestricted funds and £57,341 (2022 - £8,535) to restricted funds.

Governance costs and support costs are shown in more detail in note 6.

Cumbria County Scout Council

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

6 Analysis of governance and support costs

Governance costs

	Unrestricted funds	Total 2023	Total 2022
	General	£	£
	£	£	£
Independent Examiner's remuneration	1,980	1,980	1,890
AGM expenses	672	672	-
Travel and subsistence	1,340	1,340	455
	<u>3,992</u>	<u>3,992</u>	<u>2,345</u>

Support costs:

	2023	2022
	£	£
Staff Costs	5,648	7,490
Insurance	553	862
County Office costs	1,909	1,897
Cost of meetings	100	36
Printing, postage, stationery and telephone	289	474
Other miscellaneous expenses	944	249
Fees for valuation of Ennerdale campsite	1,205	-
Bank charges	166	56
Depreciation of office equipment	273	99
	<u>11,086</u>	<u>11,163</u>

Cumbria County Scout Council

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

7 Government grants

Cumbria County Council provide a grant to support the development and infrastructure to enable the charity to support the personal development of members.

The amount of grants recognised in the financial statements was £20,000 (2022 - £20,000).

The UK Government provided grants (via Copeland Borough Council) under the Covid support scheme for Ennerdale campsite.

The amount of grants recognised in the financial statements was £Nil (2022 - £10,667).

8 Net incoming/outgoing resources

Net incoming resources for the year include:

	2023	2022
	£	£
Depreciation of fixed assets	<u>976</u>	<u>800</u>

9 Trustees' remuneration and expenses

During the year the charity made the following transactions with trustees:

Alan Clark

£1,108 (2022: £715) of expenses were reimbursed to Alan Clark during the year.

Eddie Ward, County Commissioner

£2,076 (2022: £3,363) of expenses were reimbursed to Eddie Ward, County Commissioner during the year.

Peter Nicol

£231 (2022: £155) of expenses were reimbursed to Peter Nicol during the year.

Josh Musgrave

£64 (2022: £55) of expenses were reimbursed to Josh Musgrave during the year.

Josh Mcleod

£49 (2022: £138) of expenses were reimbursed to Josh Mcleod during the year.

Liam Edgley

£44 (2022: £474) of expenses were reimbursed to Liam Edgley during the year.

Nicky Ripley

£107 (2022: £Nil) of expenses were reimbursed to Nicky Ripley during the year.

Gavin Scott

£205 (2022: £Nil) of expenses were reimbursed to Gavin Scott during the year.

Nathon Ion

£1,078 (2022: £Nil) of expenses were reimbursed to Nathon Ion during the year.

Cumbria County Scout Council

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

Donations made by the trustees without any conditions attached totalled £1,952 for the year (2022 - £818).

10 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	5,630	7,133
Pension costs	<u>18</u>	<u>357</u>
	<u>5,648</u>	<u>7,490</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2023 No	2022 No
Administrator	<u>1</u>	<u>1</u>

1 (2022 - 1) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £18 (2022 - £357).

No employee received emoluments of more than £60,000 during the year

11 Independent examiner's remuneration

	2023 £	2022 £
Other fees to examiners		
Examination-related assurance services	1,980	1,890
Taxation compliance services	<u>369</u>	<u>142</u>
	<u>2,349</u>	<u>2,032</u>

Cumbria County Scout Council

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

12 Taxation

The charity is a registered charity and is therefore exempt from taxation.

13 Tangible fixed assets

	Land and buildings £	Office equipment £	Boats and camping equipment £	Facilities equipment £	Total £
Cost					
At 1 April 2022	455,518	5,861	28,844	5,508	495,731
Revaluations	(218,018)	-	-	-	(218,018)
Additions	<u>-</u>	<u>631</u>	<u>-</u>	<u>391</u>	<u>1,022</u>
At 31 March 2023	<u>237,500</u>	<u>6,492</u>	<u>28,844</u>	<u>5,899</u>	<u>278,735</u>
Depreciation					
At 1 April 2022	-	5,402	28,395	551	34,348
Charge for the year	<u>-</u>	<u>272</u>	<u>112</u>	<u>591</u>	<u>975</u>
At 31 March 2023	<u>-</u>	<u>5,674</u>	<u>28,507</u>	<u>1,142</u>	<u>35,323</u>
Net book value					
At 31 March 2023	<u>237,500</u>	<u>818</u>	<u>337</u>	<u>4,757</u>	<u>243,412</u>
At 31 March 2022	<u>455,518</u>	<u>459</u>	<u>449</u>	<u>4,957</u>	<u>461,383</u>

Revaluation

The campsite at Ennerdale was revalued at open market value by Andrew C M Thompson MRICS, RICS Registered Valuer on behalf of Bell Ingram LLP on 1st November 2022.

Had this class of asset been measured on a historical cost basis, their carrying amount would have been £455,518 (2022 - £455,518).

Following a changes in their rules, The Lottery Commission have indicated that they now have no longer an interest in this property.

Cumbria County Scout Council

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

14 Fixed asset investments

	2023	2022
	£	£
Other investments	<u>157,600</u>	<u>156,789</u>

Other investments

	Cash held in bonds	Total
	£	£
Cost or Valuation		
At 1 April 2022	156,789	156,789
Additions	<u>811</u>	<u>811</u>
At 31 March 2023	<u>157,600</u>	<u>157,600</u>
Net book value		
At 31 March 2023	<u>157,600</u>	<u>157,600</u>
At 31 March 2022	<u>156,789</u>	<u>156,789</u>

15 Stock

	2023	2022
	£	£
Finished goods	<u>2,352</u>	<u>1,999</u>

16 Debtors

	2023	2022
	£	£
Trade debtors	974	948
Prepayments and accrued income	1,104	1,546
Other debtors	<u>3,995</u>	<u>8,296</u>
	<u>6,073</u>	<u>10,790</u>

Cumbria County Scout Council

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

17 Current asset investments

	2023	2022
	£	£
Cash deposits	<u>80,159</u>	<u>79,949</u>

18 Cash and cash equivalents

	2023	2022
	£	£
Cash on hand	150	-
Cash at bank	13,800	4,493
Short-term deposits	<u>198,000</u>	<u>176,701</u>
	<u>211,950</u>	<u>181,194</u>

19 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	3,827	992
Other taxation and social security	138	-
Payments on account	18,291	15,260
Other creditors	102,741	91,801
Accruals	<u>4,393</u>	<u>3,231</u>
	<u>129,390</u>	<u>111,284</u>

Membership subscriptions are collected from Scout Groups on behalf of the Scout Association and paid over after the year end.

Cumbria County Scout Council

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

20 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Other recognised gains/(losses) £	Balance at 31 March 2023 £
Unrestricted funds						
<i>General</i>						
Accumulated reserve	80,547	45,700	(36,595)	1,200	-	90,852
<i>Designated</i>						
Boat fund	300	-	-	-	-	300
Ennerdale Camp Site Fund	112,068	-	-	343,450	(218,018)	237,500
Other tangible fixed assets	449	-	(112)	-	-	337
Ennerdale Improvements	91,863	29,346	(32,176)	-	-	89,033
International	67,705	-	-	(6,500)	-	61,205
Operating cost reserve	50,000	-	-	-	-	50,000
Development Initiatives	25,000	-	-	-	-	25,000
Dragnet fund	<u>3,647</u>	<u>3,715</u>	<u>(4,837)</u>	<u>-</u>	<u>-</u>	<u>2,525</u>
	<u>351,032</u>	<u>33,061</u>	<u>(37,125)</u>	<u>336,950</u>	<u>(218,018)</u>	<u>465,900</u>
Total unrestricted funds	<u>431,579</u>	<u>78,761</u>	<u>(73,720)</u>	<u>338,150</u>	<u>(218,018)</u>	<u>556,752</u>
Restricted funds						
Ennerdale Project	343,450	-	-	(343,450)	-	-
World Scout Jamboree 2023	<u>5,791</u>	<u>61,654</u>	<u>(57,341)</u>	<u>5,300</u>	<u>-</u>	<u>15,404</u>
Total restricted funds	<u>349,241</u>	<u>61,654</u>	<u>(57,341)</u>	<u>(338,150)</u>	<u>-</u>	<u>15,404</u>
Total funds	<u>780,820</u>	<u>140,415</u>	<u>(131,061)</u>	<u>-</u>	<u>(218,018)</u>	<u>572,156</u>

The Ennerdale Project restricted fund has been released and the amount transferred to designated funds following confirmation that the Lottery Commission no longer have an interest in this property.

For the purpose of clarity the undesignated fund facilities improvements we have renamed as the Ennerdale improvements and this represents the net value of equipment and stock held together with the funds available for the development of Ennerdale.

Cumbria County Scout Council

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
Unrestricted funds					
<i>General</i>					
Accumulated reserve	77,895	33,163	(30,903)	392	80,547
<i>Designated</i>					
Boat fund	300	-	-	-	300
Ennerdale Camp Site Fund	112,068	-	-	-	112,068
Other tangible fixed assets	991	-	(150)	(392)	449
Ennerdale Improvements	86,783	27,852	(22,772)	-	91,863
International	67,705	-	-	-	67,705
Operating cost reserve	50,000	-	-	-	50,000
Development Initiatives	25,000	-	-	-	25,000
Dragnet fund	3,347	300	-	-	3,647
	<u>346,194</u>	<u>28,152</u>	<u>(22,922)</u>	<u>(392)</u>	<u>351,032</u>
Total unrestricted funds	<u>424,089</u>	<u>61,315</u>	<u>(53,825)</u>	<u>-</u>	<u>431,579</u>
Restricted					
Ennerdale Project	343,450	-	-	-	343,450
World Scout Jamboree 2023	-	14,326	(8,535)	-	5,791
Total restricted funds	<u>343,450</u>	<u>14,326</u>	<u>(8,535)</u>	<u>-</u>	<u>349,241</u>
Total funds	<u>767,539</u>	<u>75,641</u>	<u>(62,360)</u>	<u>-</u>	<u>780,820</u>

Cumbria County Scout Council

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

The specific purposes for which the funds are to be applied are as follows:

The Ennerdale Camp Site Fund represents the unrestricted funds invested in the land and buildings at Ennerdale not included in restricted funds.

The Boat fund represents boats purchased with capital grants and monies gifted or raised for future purchases.

Ennerdale improvements (formerly Facilities improvements) - for planned improvements of facilities at the only current County site.

The International fund is primarily to assist with cash flow arrangements for scouts attending international events.

Development initiatives are for County wide initiatives to develop scouting.

Operating cost reserve is money set aside to cover uncertainties relating to future income.

The Dragnet fund is money set aside for the running of the Annual Dragnet Competition by Cumbria Scouts.

The 25th World Scout Jamboree 2023 Fund represents monies raised through grants, donations and fundraising towards the sending of a contingent of eighteen Cumbria scouts as part on Unit 48 to the Jamboree in South Korea in 2023. This is a restricted fund.

The accumulated reserve represents the remaining undesignated unrestricted funds.

The £5,300 transfer from unrestricted to restricted Jamboree funds relates the County support for the Jamboree.

Cumbria County Scout Council

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

21 Analysis of net assets between funds

	Unrestricted funds		Restricted funds £	Total funds at 31 March 2023 £
	General £	Designated £		
	Tangible fixed assets	818		
Fixed asset investments	-	157,600	-	157,600
Current assets	211,377	73,753	15,404	300,534
Current liabilities	<u>(121,343)</u>	<u>(8,047)</u>	-	<u>(129,390)</u>
Total net assets	<u>90,852</u>	<u>465,900</u>	<u>15,404</u>	<u>572,156</u>

	Unrestricted funds		Restricted funds £	Total funds at 31 March 2022 £
	General £	Designated £		
	Tangible fixed assets	459		
Fixed asset investments	-	156,789	-	156,789
Current assets	185,249	82,892	5,791	273,932
Current liabilities	<u>(105,161)</u>	<u>(6,123)</u>	-	<u>(111,284)</u>
Total net assets	<u>80,547</u>	<u>351,032</u>	<u>349,241</u>	<u>780,820</u>

22 Related party transactions

There were no related party transactions in the year.

CUMBRIA COUNTY SCOUT COUNCIL

England & Wales - Charity number 520617

Accounts

Charity registration number: 520617
Scout Association registration number: 11200

Cumbria County Scout Council

Annual Report and Financial Statements

for the Year Ended 31 March 2022

Cumbria County Scout Council

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Cumbria County Scout Council

Reference and Administrative Details

Trustees	John Norton, County Chair Tim Leader, Nominated Member, Acting Secretary Alan Clark, Treasurer Eddie Ward, County Commissioner John Seed, Nominated Member, Chair of Facilities Josh Mcleod, Elected Member Peter Nicol, Elected Member Tim Keegan, Elected Member, acted to 22 September 2021 Liam Edgley, County Youth Commissioner Gavin Scott, Nominated Member, from 22 September 2021 Josh Musgrave, Elected Member, from 22 September 2021 Arthur Lester, Nominated Member, from 22 September 2021 Nicky Ripley, Elected Member, from 22 September 2021 Neil Northman, Co-opted Member, from 22 February 2022
Principal Office	Stricklandgate House 92 Stricklandgate Kendal Cumbria LA9 4PU
Charity Registration Number	520617
Solicitors	Burnetts 6 Victoria Place Carlisle Cumbria CA1 1RS
Bankers	HSBC Bank Plc 64 Highgate Kendal Cumbria LA9 4TQ
Independent Examiner	Stables Thompson & Briscoe Chartered Accountants and Statutory Auditors Lowther House Lowther Street Kendal Cumbria LA9 4DX

Cumbria County Scout Council

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2022.

Objectives and activities

Objects and aims

The objectives of the County are as a unit of the Scout Association.

The Purpose of Scouting

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

The Values of Scouting

As Scouts we are guided by these values:

- Integrity - We act with integrity; we are honest, trustworthy and loyal.
- Respect - We have self-respect and respect for others.
- Care - We support others and take care of the world in which we live.
- Belief - We explore our faiths, beliefs and attitudes.
- Co-operation - We make a positive difference; we co-operate with others and make friends.

The Scout Method

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

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

Public benefit

The main activities of the Scout County are:

Developing Scouting in the County

Supporting Districts

Providing events to support the Youth Programme

Providing Adult Training and Activity Training

Operating a County Scout Centre at Ennerdale

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Cumbria County Scout Council

Trustees' Report

Achievements and performance

Summary of the main achievements of the charity during the year

We started the year under review in April 2021 with a key focus on recovery and support, with over 80% of our Groups back to meeting face-to-face. It was heart-warming to see so many happy faces as sections finally get back together for face-to-face meetings. We were able to deliver Covid Recovery Workshop to the County and launched our Retain, Rejoin & Recruit Project, providing support to all of our sections across the County.

We also provided every member in the County with a Back Together Badge, and as part of programme support, the badge had a second half, which could be earned by completing the Cumbria Award.

Whilst our annual census earlier in the year had shown a dramatic drop in membership it was great to see young people returning in droves once face-to-face Scouting recommenced.

Throughout the year under review there has been a significant focus on mandatory training, in particular, Safety, Safeguarding and First Aid, to ensure that we can deliver Safe Scouting for all. At the time of writing Cumbria has some of the best levels of training and compliance in the country.

We welcomed two new District Commissioners to the team during the year, Damian King in Kentdale District and Ruth Illman in North Fells District.

In order to better support the Duke of Edinburgh Award Scheme in the County a DofE Scout Active Support Unit was formed and we are very proud that, in spite of the challenges of the pandemic, 2 Gold, 5 Silver and 11 Bronze Awards were earned in the year under review.

Furthermore, we were honoured to have Megan Bartlett, Euan Gilfillan and Alex Kennedy invited to Windsor in celebration of the award of their Queen's Scout Awards.

Scouting continued to ramp up through the year, with a Headcount in October showing a resurgence in our youth membership, up 24% since the January census.

Later that month we had our selection event to pick our two Unit Leaders for the World Scout Jamboree in South Korea in 2023. The selection involved a panel all with Jamboree experience along with a group of young people. Ultimately, they made a unanimous recommendation to appoint Liam Edgley and Heidi Jones, whose focus immediately turned to the recruitment and selection of our participants.

We were very pleased to be amongst the first to welcome 4-6-year-olds into Scouting with the first Squirrel Section opening at 5th/8th Kendal.

We ended 2021 with more good news with the opening of a new Scout Group in Great Corby in the north of the County.

At the end of January 2022, we carried out our annual census, which demonstrated how we were building back from the pandemic figures of 2021.

- Squirrels appeared on the census for the first time with more Dreys in the pipeline
- Beaver Scout members were up by 20.4%
- Cub Scouts members were up by 28.6%
- Scout members were up by 12.5%
- Explorer Scouts members were up by 13.8%

Cumbria County Scout Council

Trustees' Report

Most sections were back to 90-100% of pre-pandemic levels.

Much work is still to be done to ensure that the opportunities of Scouting are available to all.

As we work to build back stronger and provide better support, we were pleased to be able to add to the County Team, with the appointment of Neil Northman as Deputy County Commissioner (Adventure) and Sue Wallace as Manager of the Activity Permit Scheme.

Looking ahead one of our key aims is to improve the volunteer experience at Scouts, so that we can attract and retain more volunteers to enable us to provide even more opportunities for young people. Some of our first priorities will be:

1. A warmer welcome for everyone
2. Simplifying how we volunteer together with new roles and structures
3. More support to help get everyday things done: digital transformation
4. A more engaging learning experience

Financial review

The charity made a surplus of £13,281 (2021 - a deficit of £19,822). Reserves as at 31 March 2022 amounted to £780,820 of which £162,648 were free reserves.

Policy on reserves

The County's policy on Reserves is to hold sufficient resources to continue the charitable activities of the County should income and fundraising activities fall short. The County Executive Committee considers that the County should hold an Operating Cost Reserve equivalent to approximately 12 months normal running costs, determined to be £50,000.

In addition to the Operating Cost Reserve, at year end the County held an accumulated reserve of unrestricted general funds of over £50,000, together with monies reserved for: improvement of the facilities at Ennerdale, development initiatives and financial support for international activities.

Principal funding sources

The principal sources of funding for the County are:

Annual Levy on all Young People
Grants
Income from investments
Gifts, Donations and Legacies

Investment policy and objectives

The County maintains a low risk strategy for the investment of its funds. All funds are held in cash or short term bonds (maximum duration 2 years) with mainstream banks or building societies and the level of holdings reflects the limits of the Financial Services Compensation Scheme.

The County Executive regularly monitors the levels of bank balances and the interest rates received to ensure the County obtains maximum value and income from its banking arrangements. Occasionally this may involve using an account that requires a period of notice before funds may be withdrawn; before doing so the County Executive considers cash flow requirements.

Cumbria County Scout Council

Trustees' Report

Structure, governance and management

Nature of governing document

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 (POR) 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 POR of The Scout Association.

Organisational structure

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

The Committee comprises: a Chairman, Secretary, Treasurer, County Commissioner, County Youth Commissioner, members nominated by the County Commissioner in consultation with the County Chairman, and members elected by the County Scout Council. The Committee meets at least 4 times each year.

This County Executive Committee exists to support the County Commissioner in meeting the responsibilities of the appointment. Its duties are laid out in detail in the Scout Association's POR 5.16. Its principal responsibilities are:

- Compliance with POR
- Protecting and maintaining property and equipment
- Managing County finances
- Providing insurance for people, property and equipment
- Providing sufficient resources for Scouting to operate
- Promoting and supporting the development of Scouting
- Managing and implementing a safety policy
- Ensuring a positive image of Scouting locally
- Appointing and managing sub-committees
- Ensuring that Young People are meaningfully involved in decision making at all levels
- Opening, closing and amalgamating Districts, County Scout Network and Scout Active Support units
- Appointing and managing an Appointments Advisory Committee

It must also: appoint administrators, advisors, and co-opted members; approve the Annual Report and annual Accounts after their examination by an appropriate auditor, independent examiner or scrutineer; present the Annual Report and Annual Accounts to the Scout Council at the AGM and submit them to the appropriate charity regulator; maintain any necessary confidentiality on Executive Committee business; act as a responsible employer in line with Scouting values and relevant legislation; ensure line management responsibilities for staff are clearly established and communicated

Cumbria County Scout Council

Trustees' Report

Risk and Internal Control

The County Executive Committee has identified the major risks to which they believe the County is exposed. These have been reviewed and systems have been established to mitigate them. The main areas of concern that have been identified are:

- **Failure to follow Safeguarding Procedures.** All adults are trained in Safeguarding procedures and carry a reminder card. The Scout Association maintains a dedicated team to deal with any issues as a matter of urgency.

- **Damage to the building, property and equipment.** The County has sufficient buildings and contents insurance in place to mitigate against permanent loss.

- **Injury to leaders, helpers, supporters and members.** The County through membership fees contributes to the Scout Association's national accident insurance policy. Risk Assessments are undertaken before all activities.

- **Reduced income.** The County is primarily reliant upon income from subscriptions and grants. The County holds a reserve to ensure the continuity of activities should there be a major reduction in income. The Committee could raise the value of subscriptions to increase the income to the County, either temporarily or permanently, if necessary.

- **Unauthorised expenditure.** Limits on spending commitments by Commissioners and other spending officers responsible for the specific activities, are set in an annual budget agreed by the Executive Committee. Other spending is specifically authorised by the Treasurer, the Finance & General Purposes Sub-Committee or the Executive Committee depending on the amount concerned. All cheques require two signatories and cheque signing limits are in place.

Covid-19

The Trustees recognise the Covid-19 Pandemic has impacted on Cumbria Scouts' operations and finances in the year ended 31 March 2022 and that this expected to continue into the future. Cumbria Scouts follows Government and national Scout Association guidance with regards to the pandemic and the Trustees note that the charity has strong reserves. The Trustees will continue to closely monitor the impact of the pandemic on Scouting operations, finances and the well being of its members and mitigate adverse impacts where necessary.

Financial instruments

Objectives and policies

The Charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The charity does not use derivative financial instruments.

Cash flow risk

The Charity's activities expose it primarily to the financial risks of changes in scout numbers and interest rates. The Charity uses short term bonds to minimise exposure to interest rate fluctuations.

Cumbria County Scout Council

Trustees' Report

Credit risk

The Charity's principal financial assets are bank balances and cash, trade and other receivables, and investments.

The Charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

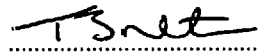
The credit risk on liquid funds is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The Charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.


Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the Charity uses a mixture of long-term and short-term debt finance. The charity is funding the Jamboree costs while the scouts and their families are raising funds. Although this should be covered by fundraising, the time delay may cause liquidity issues for the charity, as would any shortfall. The trustees are aware of this and are involved in encouraging the relevant scout leaders and their scouts to reach their targets within the necessary timeframes.

The annual report was approved by the trustees of the charity on 16 August 2022 and signed on its behalf by:



.....
John Norton, County Chair
Trustee



.....
Eddie Ward, County Commissioner
Trustee

Cumbria County Scout Council

Statement of Trustees' Responsibilities

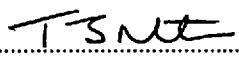
The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.


The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

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

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

Approved by the trustees of the charity on 16 August 2022 and signed on its behalf by:


.....
John Norton, County Chair
Trustee


.....
Eddie Ward, County Commissioner
Trustee

Cumbria County Scout Council

Independent Examiner's Report to the trustees of Cumbria County Scout Council

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2022 which are set out on pages 10 to 26.

Respective responsibilities of trustees and examiner

As the charity's trustees of Cumbria County Scout Council you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Cumbria County Scout Council's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Cumbria County Scout Council as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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



.....
Helen Holmes FCA BSc
Chartered Accountants and Statutory Auditors
ICAEW

Lowther House
Lowther Street
Kendal
Cumbria
LA9 4DX

Date: 26 September 2022

Cumbria County Scout Council

Statement of Financial Activities for the Year Ended 31 March 2022

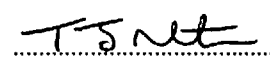
	Note	Unrestricted £	Restricted £	Total 2022 £
Income and Endowments from:				
Donations and legacies	2	41,107	7,533	48,640
Charitable activities	3	18,421	6,793	25,214
Investment income	4	1,487	-	1,487
Other income		300	-	300
Total income		<u>61,315</u>	<u>14,326</u>	<u>75,641</u>
Expenditure on:				
Charitable activities	5	<u>(53,825)</u>	<u>(8,535)</u>	<u>(62,360)</u>
Total expenditure		<u>(53,825)</u>	<u>(8,535)</u>	<u>(62,360)</u>
Net movement in funds		7,490	5,791	13,281
Reconciliation of funds				
Total funds brought forward		<u>424,089</u>	<u>343,450</u>	<u>767,539</u>
Total funds carried forward	20	<u><u>431,579</u></u>	<u><u>349,241</u></u>	<u><u>780,820</u></u>
	Note	Unrestricted £	Restricted £	Total 2021 £
Income and Endowments from:				
Donations and legacies	2	52,872	-	52,872
Charitable activities	3	513	-	513
Investment income	4	1,929	-	1,929
Other income		401	-	401
Total income		<u>55,715</u>	<u>-</u>	<u>55,715</u>
Expenditure on:				
Charitable activities	5	<u>(75,537)</u>	<u>-</u>	<u>(75,537)</u>
Total expenditure		<u>(75,537)</u>	<u>-</u>	<u>(75,537)</u>
Net movement in funds		(19,822)	-	(19,822)
Reconciliation of funds				
Total funds brought forward		<u>443,911</u>	<u>343,450</u>	<u>787,361</u>
Total funds carried forward	20	<u><u>424,089</u></u>	<u><u>343,450</u></u>	<u><u>767,539</u></u>

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2021 is shown in note 20.

Cumbria County Scout Council
(Registration number: 520617)
Balance Sheet as at 31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	13	461,383	456,509
Investments	14	<u>156,789</u>	<u>155,212</u>
		<u>618,172</u>	<u>611,721</u>
Current assets			
Stocks	15	1,999	138
Debtors	16	10,790	7,375
Investments	17	79,949	74,849
Cash at bank and in hand	18	<u>181,194</u>	<u>173,233</u>
		273,932	255,595
Creditors: Amounts falling due within one year	19	<u>(111,284)</u>	<u>(99,777)</u>
Net current assets		<u>162,648</u>	<u>155,818</u>
Net assets		<u>780,820</u>	<u>767,539</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	20	349,241	343,450
Unrestricted income funds			
Unrestricted funds		<u>431,579</u>	<u>424,089</u>
Total funds	20	<u>780,820</u>	<u>767,539</u>

The financial statements on pages 10 to 26 were approved by the trustees, and authorised for issue on 16 August 2022 and signed on their behalf by:



 John Norton, County Chair
 Trustee

Cumbria County Scout Council

Notes to the Financial Statements for the Year Ended 31 March 2022

1 Accounting policies

Statement of compliance

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) - (Charities SORP (FRS 102) 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Cumbria County Scout Council meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

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

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Cumbria County Scout Council

Notes to the Financial Statements for the Year Ended 31 March 2022

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £200.00 or more are initially recorded at cost.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Land and buildings	Not depreciated as residual value is more than cost
Office equipment	25% reducing balance
Boats and camping equipment	25% reducing balance (boats 10-20% straight line)

Cumbria County Scout Council

Notes to the Financial Statements for the Year Ended 31 March 2022

Fixed asset investments

Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

Current asset investments

Current asset investments are included at the lower of cost and net realisable value / market value.

Stock

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing stock to its present location and condition. Cost is calculated using the first-in, first-out formula. Provision is made for damaged, obsolete and slow-moving stock where appropriate.

Trade debtors

Are amounts due from customers for merchandise sold or services performed in the ordinary course of business and are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of is established when there is objective evidence that the will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Cumbria County Scout Council

Notes to the Financial Statements for the Year Ended 31 March 2022

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The pension costs charged in the financial statements represent the contribution payable by the charity during the year.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Cumbria County Scout Council

Notes to the Financial Statements for the Year Ended 31 March 2022

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Investments

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

Cumbria County Scout Council

Notes to the Financial Statements for the Year Ended 31 March 2022

2 Income from donations and legacies

	Unrestricted funds	Restricted funds	Total 2022	Total 2021
	General £	£	£	£
Donations and legacies;				
Donations from companies, trusts and similar proceeds	-	5,200	5,200	-
Donations from individuals	1,636	2,333	3,969	174
County levy	8,804	-	8,804	12,062
Grants, including capital grants;				
UK Government grants	10,667	-	10,667	20,636
Cumbria County Council grant	20,000	-	20,000	20,000
	<u>41,107</u>	<u>7,533</u>	<u>48,640</u>	<u>52,872</u>

3 Income from charitable activities

	Unrestricted funds	Restricted funds	Total 2022	Total 2021
	General £	£	£	£
Badge sales/Camping Booklet sales	254	-	254	118
Facilities income: Ennerdale	16,596	-	16,596	30
Jamborees/International	-	6,793	6,793	-
Section activities	1,571	-	1,571	365
	<u>18,421</u>	<u>6,793</u>	<u>25,214</u>	<u>513</u>

4 Investment income

	Unrestricted funds	Total 2022	Total 2021
	General £	£	£
Interest receivable and similar income;			
Interest receivable on bank deposits	<u>1,487</u>	<u>1,487</u>	<u>1,929</u>

Cumbria County Scout Council

Notes to the Financial Statements for the Year Ended 31 March 2022

5 Expenditure on charitable activities

	Activity undertaken directly £	Activity support costs £	2022 £	2021 £
Badge sales/Camping Booklet sales	68	-	68	75
Facilities	22,222	-	22,222	19,119
Depreciation of Ennerdale equipment	551	-	551	-
Jamborees/International	8,535	-	8,535	21,763
Section activities	6,246	-	6,246	2,233
Leader training	908	-	908	143
Depreciation of boats and camping equipment	150	-	150	1,799
Covid-19 Recovery Fund Project	2,289	-	2,289	-
District First Aid Support Project	7,883	-	7,883	-
Support costs	-	11,163	11,163	10,566
Covid-19 Restart of Scouting Grant	-	-	-	7,137
Covid-19 Costs on cancellation of EuroJam	-	-	-	2,006
Covid-19 Funding Grant to Members	-	-	-	8,804
Governance costs	-	2,345	2,345	1,892
	<u>48,852</u>	<u>13,508</u>	<u>62,360</u>	<u>75,537</u>

£53,825 (2021 - £75,537) of the above expenditure was attributable to unrestricted funds and £8,535 (2021 - £Nil) to restricted funds.

Governance costs and support costs are shown in more detail in note 6.

Cumbria County Scout Council

Notes to the Financial Statements for the Year Ended 31 March 2022

6 Analysis of governance and support costs

Governance costs

	Unrestricted funds	Total 2022	Total 2021
	General £	£	£
Independent Examiner's remuneration	1,890	1,890	1,800
AGM expenses	-	-	34
Travel and subsistence	455	455	58
	2,345	2,345	1,892

Support costs:

	2021	2020
	£	£
Staff Costs	7,490	7,517
Insurance	862	608
County Office costs	1,898	1,930
Cost of meetings	36	-
Printing, postage, stationery and telephone	474	148
Other miscellaneous expenses	248	232
Bank charges	56	-
Depreciation of office equipment	99	131
	11,163	10,566

7 Government grants

Cumbria County Council provide a grant to support the development and infrastructure to enable the charity to support the personal development of members.

The amount of grants recognised in the financial statements was £20,000 (2021 - £20,000).

The UK Government provided grants (via Copeland Borough Council) under the Covid support scheme for Ennerdale campsite.

The amount of grants recognised in the financial statements was £10,667 (2021 - £20,636).

Cumbria County Scout Council

Notes to the Financial Statements for the Year Ended 31 March 2022

8 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2022 £	2021 £
Depreciation of fixed assets	800	1,930

9 Trustees' remuneration and expenses

During the year the charity made the following transactions with trustees:

Alan Clark

£715 (2021: £117) of expenses were reimbursed to Alan Clark during the year.

Eddie Ward, County Commissioner

£3,363 (2021: £557) of expenses were reimbursed to Eddie Ward, County Commissioner during the year.

Peter Nicol

£155 (2021: £Nil) of expenses were reimbursed to Peter Nicol during the year.

Josh Mcleod

£138 (2021: £Nil) of expenses were reimbursed to Josh Mcleod during the year.

Josh Musgrave

£55 (2021: £Nil) of expenses were reimbursed to Josh Musgrave during the year.

Liam Edgley

£474 (2021: £186) of expenses were reimbursed to Liam Edgley during the year.

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

Donations made by the trustees without any conditions attached totalled £818 for the year (2021 - £117).

10 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	7,133	7,160
Pension costs	357	357
	7,490	7,517

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2022 No	2021 No
Administrator	1	1

Cumbria County Scout Council

Notes to the Financial Statements for the Year Ended 31 March 2022

1 (2021 - 1) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £357 (2021 - £357).

No employee received emoluments of more than £60,000 during the year

11 Independent examiner's remuneration

	2022 £	2021 £
Other fees to examiners		
Examination-related assurance services	1,890	1,800
Taxation compliance services	<u>142</u>	<u>-</u>
	<u>2,032</u>	<u>1,800</u>

12 Taxation

The charity is a registered charity and is therefore exempt from taxation.

13 Tangible fixed assets

	Land and buildings £	Office equipment £	Boats and camping equipment £	Facilities equipment £	Total £
Cost					
At 1 April 2021	455,518	5,695	28,844	-	490,057
Additions	<u>-</u>	<u>166</u>	<u>-</u>	<u>5,508</u>	<u>5,674</u>
At 31 March 2022	<u>455,518</u>	<u>5,861</u>	<u>28,844</u>	<u>5,508</u>	<u>495,731</u>
Depreciation					
At 1 April 2021	-	5,303	28,245	-	33,548
Charge for the year	<u>-</u>	<u>99</u>	<u>150</u>	<u>551</u>	<u>800</u>
At 31 March 2022	<u>-</u>	<u>5,402</u>	<u>28,395</u>	<u>551</u>	<u>34,348</u>
Net book value					
At 31 March 2022	<u>455,518</u>	<u>459</u>	<u>449</u>	<u>4,957</u>	<u>461,383</u>
At 31 March 2021	<u>455,518</u>	<u>392</u>	<u>599</u>	<u>-</u>	<u>456,509</u>

Cumbria County Scout Council

Notes to the Financial Statements for the Year Ended 31 March 2022

14 Fixed asset investments

	2022 £	2021 £
Other investments	156,789	155,212

Other investments

	Cash held in bonds £	Total £
Cost or Valuation		
At 1 April 2021	155,212	155,212
Additions	1,577	1,577
At 31 March 2022	156,789	156,789
Net book value		
At 31 March 2022	156,789	156,789
At 31 March 2021	155,212	155,212

15 Stock

	2022 £	2021 £
Finished goods	1,999	138

16 Debtors

	2022 £	2021 £
Trade debtors	948	-
Prepayments and accrued income	1,546	780
Other debtors	8,296	6,595
	10,790	7,375

Cumbria County Scout Council

Notes to the Financial Statements for the Year Ended 31 March 2022

17 Current asset investments

	2022 £	2021 £
Cash deposits	<u>79,949</u>	<u>74,849</u>

18 Cash and cash equivalents

	2022 £	2021 £
Cash at bank	4,493	83,233
Short-term deposits	<u>176,701</u>	<u>90,000</u>
	<u>181,194</u>	<u>173,233</u>

19 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	992	1,813
Payments on account	15,260	11,912
Other creditors	91,801	79,236
Accruals	<u>3,231</u>	<u>6,816</u>
	<u>111,284</u>	<u>99,777</u>

Membership subscriptions are collected from Scout Groups on behalf of the Scout Association and paid over after the year end.

Cumbria County Scout Council

Notes to the Financial Statements for the Year Ended 31 March 2022

20 Funds

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
Unrestricted funds					
<i>General</i>					
Accumulated reserve	77,895	33,163	(30,903)	392	80,547
<i>Designated</i>					
Boat fund	300	-	-	-	300
Ennerdale Camp Site Fund	112,068	-	-	-	112,068
Other tangible fixed assets	991	-	(150)	(392)	449
Facilities Improvements	86,783	27,852	(22,772)	-	91,863
International	67,705	-	-	-	67,705
Operating cost reserve	50,000	-	-	-	50,000
Development Initiatives	25,000	-	-	-	25,000
Dragnet fund	3,347	300	-	-	3,647
	<u>346,194</u>	<u>28,152</u>	<u>(22,922)</u>	<u>(392)</u>	<u>351,032</u>
Total unrestricted funds	<u>424,089</u>	<u>61,315</u>	<u>(53,825)</u>	<u>-</u>	<u>431,579</u>
Restricted funds					
Ennerdale Project	343,450	-	-	-	343,450
World Scout Jamboree 2023	-	14,326	(8,535)	-	5,791
Total restricted funds	<u>343,450</u>	<u>14,326</u>	<u>(8,535)</u>	<u>-</u>	<u>349,241</u>
Total funds	<u><u>767,539</u></u>	<u><u>75,641</u></u>	<u><u>(62,360)</u></u>	<u><u>-</u></u>	<u><u>780,820</u></u>

Cumbria County Scout Council

Notes to the Financial Statements for the Year Ended 31 March 2022

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
Unrestricted funds				
<i>General</i>				
Accumulated reserve	75,496	34,979	(32,580)	77,895
<i>Designated</i>				
Boat fund	300	-	-	300
Ennerdale Camp Site Fund	112,068	-	-	112,068
Boats	1,600	-	(1,600)	-
Other tangible fixed assets	1,321	-	(330)	991
Facilities Improvements	85,236	20,666	(19,119)	86,783
International	89,468	-	(21,763)	67,705
Operating cost reserve	50,000	-	-	50,000
Development Initiatives	25,000	-	-	25,000
Dragnet fund	3,422	70	(145)	3,347
	<u>368,415</u>	<u>20,736</u>	<u>(42,957)</u>	<u>346,194</u>
Total unrestricted funds	443,911	55,715	(75,537)	424,089
Restricted				
Ennerdale Project	<u>343,450</u>	-	-	<u>343,450</u>
Total funds	<u><u>787,361</u></u>	<u><u>55,715</u></u>	<u><u>(75,537)</u></u>	<u><u>767,539</u></u>

Cumbria County Scout Council

Notes to the Financial Statements for the Year Ended 31 March 2022

The specific purposes for which the funds are to be applied are as follows:

The Ennerdale Camp Site Fund represents the unrestricted funds invested in the land and buildings at Ennerdale not included in restricted funds.

The Boat fund represents boats purchased with capital grants and monies gifted or raised for future purchases.

Scouting Development Projects is money set aside for planned development projects.

Facilities improvements - for planned improvements to facilities at County sites.

Development initiatives are for County wide initiatives to develop scouting.

Operating cost reserve is money set aside to cover uncertainties relating to future income.

International is primarily to assist with cashflow arrangements for Scouts attending international events.

The Dragnet fund is money set aside for the running of the Annual Dragnet Competition by Cumbria Scouts.

The 25th World Scout Jamboree 2023 Fund represents monies raised through grants, donations and fundraising towards the sending of a contingent of eighteen Cumbria scouts as part on Unit 48 to the Jamboree in South Korea in 2023. This is a restricted fund.

The accumulated reserve represents the remaining undesignated unrestricted funds.

21 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds at
	General	Designated		31 March
	£	£	£	2022
Tangible fixed assets	459	117,474	343,450	461,383
Fixed asset investments	-	156,789	-	156,789
Current assets	185,249	82,892	5,791	273,932
Current liabilities	(105,161)	(6,123)	-	(111,284)
Total net assets	80,547	351,032	349,241	780,820

	Unrestricted funds		Restricted funds	Total funds at
	General	Designated		31 March
	£	£	£	2021
Tangible fixed assets	-	113,059	343,450	456,509
Fixed asset investments	-	155,212	-	155,212
Current assets	177,672	77,923	-	255,595
Current liabilities	(99,777)	-	-	(99,777)
Total net assets	77,895	346,194	343,450	767,539

CUMBRIA COUNTY SCOUT COUNCIL

England & Wales - Charity number 520617

Accounts

Charity registration number: 520617
Scouting Association registration number: 11200

Cumbria County Scout Council

Annual Report and Financial Statements

for the Year Ended 31 March 2021

Cumbria County Scout Council

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Cumbria County Scout Council

Reference and Administrative Details

Trustees	Chris Sanderson OBE JP DL, County Chairman acted to 21 September 2020 John Norton, County Chairman, from 21 September 2020 Alan Harryman, Secretary acted to 19 March 2021 Alan Clark, Treasurer Eddie Ward, County Commissioner John Seed, Nominated Member, Chair of Facilities Colin Partington MBE, Nominated Member acted to 21 September 2020 Tim Leader, Nominated Member Josh Mcleod, Elected Member Under 25 Peter Nicol, Elected Member Tim Keegan, Elected Member Liam Edgley, County Youth Commissioner
Principal Office	Stricklandgate House 92 Stricklandgate Kendal Cumbria LA9 4PU
Charity Registration Number	520617
Solicitors	Burnetts 6 Victoria Place Carlisle Cumbria CA1 1RS
Bankers	HSBC Bank Plc 64 Highgate Kendal Cumbria LA9 4TQ
Independent Examiner	Stables Thompson & Briscoe Chartered Accountants and Statutory Auditors Lowther House Lowther Street Kendal Cumbria LA9 4DX

Cumbria County Scout Council

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2021.

Objectives and activities

Objects and aims

The objectives of the County are as a unit of the Scout Association.

The Purpose of Scouting

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

The Values of Scouting

As Scouts we are guided by these values:

- Integrity - We act with integrity; we are honest, trustworthy and loyal.
- Respect - We have self-respect and respect for others.
- Care - We support others and take care of the world in which we live.
- Belief - We explore our faiths, beliefs and attitudes.
- Co-operation - We make a positive difference; we co-operate with others and make friends.

The Scout Method

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

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

Public benefit

The main activities of the Scout County are:

Developing Scouting in the County
Supporting Districts
Providing events to support the Youth Programme
Providing Adult Training and Activity Training
Operating a County Scout Centre at Ennerdale

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Cumbria County Scout Council

Trustees' Report

Achievements and performance

Summary of the main achievements of the charity during the year

This has been an unprecedented year for Scouting and indeed society, with the COVID-19 pandemic being declared at the beginning of 2020 and face to face Scouting suspended just prior to the year under review on 17th March 2020, with a national lockdown on 23rd March 2020, but by no means did Scouting stop.

Thanks to Scouting resilience in the face of adversity, meetings continued online, and we all learned how to Zoom. Our Leaders, young people and parents have just been incredible. From stay home sleepovers to chatting online to Zooming around the world we have not stopped. We've also hiked to the moon, joined Scouts from across the country at virtual camps and events and helped those isolated in care homes.

As Bear Grylls would say that Scout never give up spirit came to the fore.

St. George's Day is very important to us as Scouts as our patron saint and April's 2020's celebration was very different to years gone by; but we were proud to see so many Cumbrian Scouts putting on their uniforms to renew their promise as well as proudly clapping for key workers on their doorsteps around the County.

We are so proud and grateful at how flexible our volunteers have been, how quickly leaders have learned new skills and how much parents were happy to get involved.

Coronavirus has of course also been a huge challenge. It's not all been good news. Some of our members will have lost loved ones, people will have lost their jobs, and our whole world has been turned upside down.

Sadly, a casualty of the pandemic was the European Jamboree in Poland, initially postponed and ultimately cancelled. We are extremely grateful for all the hard work put in by the team and were pleased to be able to provide support to ensure that none of the participants lost out financially. The positive is that Scouting provides so many opportunities, that we are sure that those who sadly lost out will still have many more adventures to come.

On the 6 July 2020, Scouting in England moved to Readiness Level Amber, meaning that subject to COVID-safe risk assessment, sections could meet outside in groups of 15. It was great to see sections starting to do so and so important for our young people's mental wellbeing, with a recent survey revealing that two thirds of 14- to 18-year-olds stated that the pandemic has had a negative impact on their mental health.

At the start of the Autumn term the County Trustees supported every section in the County with a safe return to Scouting pack comprising 5 litres of hand gel, a 500ml surface sanitiser spray and 5 personal protection packs, each containing a PE apron, disposable gloves, non-woven cloth, waste disposal bag and disinfectant wipes.

With a disruption to the face-to-face adventures that our young people enjoy it was not surprising to see a drop of almost 28% in youth membership at our census in January 2021, more reassuring that our adult membership only dropped by 3.9%. We were however confident that once normal meetings returned that the young people would return. Albeit outside of the period of this report we are pleased to be able to confirm that young people are returning in droves. There have been lots of examples of Groups working together and peer support, we have an amazing opportunity to build back better.

We started the new year with a focus on recovery and support, with the launch of the County led Retain, Rejoin & Recruit initiative. By the end of the year under review over 80% of our Groups were back to meeting face-to-face, one of the highest percentages in our Region.

The County Programme Team issued everyone with a Back Together Badge as well as issuing everyone with a challenge to gain the Cumbria Award.

Cumbria County Scout Council

Trustees' Report

During the year under review, we welcomed the following new members to the County Team:

- Ian Harrop - Assistant County Commissioner (International)
- Mark Salmon - District Commissioner (South West Lakes)
- David Sheard - County Safety Advisor

Our County facility at Ennerdale has continued to be developed and maintained by a hard-working team of volunteers. The centre provides a valuable contribution to the County, but moreover provides an amazing location for adventure for visiting Groups.

We continue to work in accordance with the 2023 Strategy; with the County aligned and focussed on the pillars of People, Programme and Perception; with an additional County focus on Adventure. With an important emphasis on compliance our three priorities in line with the strategic goals are delivering a brilliant programme (whether face-to-face or blended), attracting new volunteers, and understanding & carrying out roles safely.

The goals will continue to be focussed on Growth, Inclusivity, Youth Shaped and Community Impact, with the following aims:

People

More, well trained, better supported, and motivated adult volunteers and young people, from diverse backgrounds.

Programme

A fun, enjoyable, high-quality programme consistently delivered and supported by simple (digital) tools.

Perception

Scouting is clearly understood, more visible, trusted, respected and widely seen as playing a key role in today's society.

The key message of the strategy remains **Skills for Life**.

Financial review

The charity made a deficit in the year of £(19,822) (2020 - £40,293 surplus). Reserves as at 31 March 2021 amounted to £767,539, of which £150,515 were free reserves.

Policy on reserves

The County's policy on Reserves is to hold sufficient resources to continue the charitable activities of the County should income and fundraising activities fall short. The County Executive Committee considers that the County should hold an Operating Cost Reserve equivalent to approximately 12 months normal running costs, determined to be £50,000.

In addition to the Operating Cost Reserve, at year end the County held an accumulated reserve of unrestricted general funds of over £50,000, together with monies reserved for: improvement of the facilities at Ennerdale, development initiatives and financial support for international activities.

Principal funding sources

The principal sources of funding for the County are:

Annual Levy on all Young People

Grants

Income from investments

Gifts, Donations and Legacies

Cumbria County Scout Council

Trustees' Report

Investment policy and objectives

The County maintains a low risk strategy for the investment of its funds. All funds are held in cash or short term bonds (maximum duration 2 years) with mainstream banks or building societies and the level of holdings reflects the limits of the Financial Services Compensation Scheme.

The County Executive regularly monitors the levels of bank balances and the interest rates received to ensure the County obtains maximum value and income from its banking arrangements. Occasionally this may involve using an account that requires a period of notice before funds may be withdrawn; before doing so the County Executive considers cash flow requirements.

Structure, governance and management

Nature of governing document

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 (POR) 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 POR of The Scout Association.

Organisational structure

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

The Committee comprises: a Chairman, Secretary, Treasurer, County Commissioner, County Youth Commissioner, members nominated by the County Commissioner in consultation with the County Chairman, and members elected by the County Scout Council. The Committee meets at least 4 times each year.

This County Executive Committee exists to support the County Commissioner in meeting the responsibilities of the appointment. Its duties are laid out in detail in the Scout Association's POR 5.16. Its principal responsibilities are:

- Compliance with POR
- Protecting and maintaining property and equipment
- Managing County finances
- Providing insurance for people, property and equipment
- Providing sufficient resources for Scouting to operate
- Promoting and supporting the development of Scouting
- Managing and implementing a safety policy
- Ensuring a positive image of Scouting locally
- Appointing and managing sub-committees
- Ensuring that Young People are meaningfully involved in decision making at all levels
- Opening, closing and amalgamating Districts, County Scout Network and Scout Active Support units
- Appointing and managing an Appointments Advisory Committee

Cumbria County Scout Council

Trustees' Report

It must also: appoint administrators, advisors, and co-opted members; approve the Annual Report and annual Accounts after their examination by an appropriate auditor, independent examiner or scrutineer; present the Annual Report and Annual Accounts to the Scout Council at the AGM and submit them to the appropriate charity regulator; maintain any necessary confidentiality on Executive Committee business; act as a responsible employer in line with Scouting values and relevant legislation; ensure line management responsibilities for staff are clearly established and communicated

Risk and Internal Control

The County Executive Committee has identified the major risks to which they believe the County is exposed. These have been reviewed and systems have been established to mitigate them. The main areas of concern that have been identified are:

- **Failure to follow Safeguarding Procedures.** All adults are trained in Safeguarding procedures and carry a reminder card. The Scout Association maintains a dedicated team to deal with any issues as a matter of urgency.
- **Damage to the building, property and equipment.** The County has sufficient buildings and contents insurance in place to mitigate against permanent loss.
- **Injury to leaders, helpers, supporters and members.** The County through membership fees contributes to the Scout Association's national accident insurance policy. Risk Assessments are undertaken before all activities.
- **Reduced income.** The County is primarily reliant upon income from subscriptions and grants. The County holds a reserve to ensure the continuity of activities should there be a major reduction in income. The Committee could raise the value of subscriptions to increase the income to the County, either temporarily or permanently, if necessary.
- **Unauthorised expenditure.** Limits on spending commitments by Commissioners and other spending officers responsible for the specific activities, are set in an annual budget agreed by the Executive Committee. Other spending is specifically authorised by the Treasurer, the Finance & General Purposes Sub-Committee or the Executive Committee depending on the amount concerned. All cheques require two signatories and cheque signing limits are in place.

Covid-19

The Trustees recognise the Covid-19 Pandemic has impacted on Cumbria Scouts' operations and finances in the year ended 31 March 2021 and that this expected to continue into the future. Cumbria Scouts follows Government and national Scout Association guidance with regards to the pandemic and the Trustees note that the charity has strong reserves. The Trustees will continue to closely monitor the impact of the pandemic on Scouting operations, finances and the well being of its members and mitigate adverse impacts where necessary.

Financial instruments

Objectives and policies

The Charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The charity does not use derivative financial instruments.

Cash flow risk

The Charity's activities expose it primarily to the financial risks of changes in scout numbers and interest rates. The Charity uses short term bonds to minimise exposure to interest rate fluctuations.

Cumbria County Scout Council

Trustees' Report

Credit risk

The Charity's principal financial assets are bank balances and cash, trade and other receivables, and investments.

The Charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The Charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the Charity uses a mixture of long-term and short-term debt finance. The charity is funding the Jamboree costs while the scouts and their families are raising funds. Although this should be covered by fundraising, the time delay may cause liquidity issues for the charity, as would any shortfall. The trustees are aware of this and are involved in encouraging the relevant scout leaders and their scouts to reach their targets within the necessary timeframes.

The annual report was approved by the trustees of the charity on 17 August 2021 and signed on its behalf by:



.....
John Norton, County Chairman
Trustee



.....
Eddie Ward, County Commissioner
Trustee

Cumbria County Scout Council

Statement of Trustees' Responsibilities

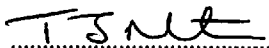
The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

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

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

Approved by the trustees of the charity on 17 August 2021 and signed on its behalf by:



John Norton, County Chairman
Trustee



Eddie Ward, County Commissioner
Trustee

Cumbria County Scout Council

Independent Examiner's Report to the trustees of Cumbria County Scout Council

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2021 which are set out on pages 10 to 25.

Respective responsibilities of trustees and examiner

As the charity's trustees of Cumbria County Scout Council you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Cumbria County Scout Council's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Cumbria County Scout Council as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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



.....
Helen Holmes FCA BSc
Chartered Accountants and Statutory Auditors
ICAEW

Lowther House
Lowther Street
Kendal
Cumbria
LA9 4DX

17 August 2021

Cumbria County Scout Council

Statement of Financial Activities for the Year Ended 31 March 2021

	Note	Unrestricted £	Restricted £	Total 2021 £
Income and Endowments from:				
Donations and legacies	2	52,872	-	52,872
Charitable activities	3	513	-	513
Investment income	4	1,929	-	1,929
Other income		401	-	401
Total income		<u>55,715</u>	<u>-</u>	<u>55,715</u>
Expenditure on:				
Charitable activities	5	<u>(75,537)</u>	<u>-</u>	<u>(75,537)</u>
Total expenditure		<u>(75,537)</u>	<u>-</u>	<u>(75,537)</u>
Net movement in funds		(19,822)	-	(19,822)
Reconciliation of funds				
Total funds brought forward		443,911	343,450	787,361
Total funds carried forward	20	<u>424,089</u>	<u>343,450</u>	<u>767,539</u>
	Note	Unrestricted £	Restricted £	Total 2020 £
Income and Endowments from:				
Donations and legacies	2	36,940	-	36,940
Charitable activities	3	107,377	-	107,377
Investment income	4	2,500	-	2,500
Total income		<u>146,817</u>	<u>-</u>	<u>146,817</u>
Expenditure on:				
Charitable activities	5	<u>(106,524)</u>	<u>-</u>	<u>(106,524)</u>
Total expenditure		<u>(106,524)</u>	<u>-</u>	<u>(106,524)</u>
Net movement in funds		40,293	-	40,293
Reconciliation of funds				
Total funds brought forward		403,618	343,450	747,068
Total funds carried forward	20	<u>443,911</u>	<u>343,450</u>	<u>787,361</u>

All of the charity's activities derive from continuing operations during the above two periods.

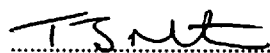
The funds breakdown for 2020 is shown in note 20.

The notes on pages 12 to 25 form an integral part of these financial statements.

Cumbria County Scout Council
(Registration number: 520617)
Balance Sheet as at 31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	13	456,509	458,439
Investments	14	<u>155,212</u>	<u>153,155</u>
		<u>611,721</u>	<u>611,594</u>
Current assets			
Stocks	15	138	206
Debtors	16	7,375	34,915
Investments	17	74,849	74,490
Cash at bank and in hand	18	<u>173,233</u>	<u>163,335</u>
		255,595	272,946
Creditors: Amounts falling due within one year	19	<u>(99,777)</u>	<u>(97,179)</u>
Net current assets		<u>155,818</u>	<u>175,767</u>
Net assets		<u>767,539</u>	<u>787,361</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	20	343,450	343,450
Unrestricted income funds			
Unrestricted funds		<u>424,089</u>	<u>443,911</u>
Total funds	20	<u>767,539</u>	<u>787,361</u>

The financial statements on pages 10 to 25 were approved by the trustees, and authorised for issue on 17 August 2021 and signed on their behalf by:



John Norton, County Chairman
Trustee

Cumbria County Scout Council

Notes to the Financial Statements for the Year Ended 31 March 2021

I Accounting policies

Statement of compliance

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) - (Charities SORP (FRS 102) 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Cumbria County Scout Council meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

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

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Cumbria County Scout Council

Notes to the Financial Statements for the Year Ended 31 March 2021

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £200.00 or more are initially recorded at cost.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Land and buildings	Not depreciated as residual value is more than cost
Office equipment	25% reducing balance
Boats and camping equipment	25% reducing balance (boats 10-20% straight line)

Cumbria County Scout Council

Notes to the Financial Statements for the Year Ended 31 March 2021

Fixed asset investments

Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

Current asset investments

Current asset investments are included at the lower of cost and net realisable value / market value.

Stock

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing stock to its present location and condition. Cost is calculated using the first-in, first-out formula. Provision is made for damaged, obsolete and slow-moving stock where appropriate.

Trade debtors

Are amounts due from customers for merchandise sold or services performed in the ordinary course of business and are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of is established when there is objective evidence that the will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Cumbria County Scout Council

Notes to the Financial Statements for the Year Ended 31 March 2021

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The pension costs charged in the financial statements represent the contribution payable by the charity during the year.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Cumbria County Scout Council

Notes to the Financial Statements for the Year Ended 31 March 2021

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Investments

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

Cumbria County Scout Council

Notes to the Financial Statements for the Year Ended 31 March 2021

2 Income from donations and legacies

	Unrestricted funds	Total 2021	Total 2020
	General £	£	£
Donations and legacies;			
Donations from individuals	174	174	4,504
Grants, including capital grants;			
UK Government grants	20,636	20,636	-
Cumbria County Council grant	20,000	20,000	20,000
County Levy	12,062	12,062	12,436
	<u>52,872</u>	<u>52,872</u>	<u>36,940</u>

3 Income from charitable activities

	Unrestricted funds	Total 2021	Total 2020
	General £	£	£
Badge sales/Camping Booklet sales	118	118	494
Facilities income: Ennerdale	30	30	38,047
Facilities income: Insurance receipt	-	-	5,945
Jamborees/International	-	-	51,971
Section activities	365	365	10,920
	<u>513</u>	<u>513</u>	<u>107,377</u>

4 Investment income

	Unrestricted funds	Total 2021	Total 2020
	General £	£	£
Interest receivable and similar income;			
Interest receivable on bank deposits	1,929	1,929	2,500
	<u>1,929</u>	<u>1,929</u>	<u>2,500</u>

Cumbria County Scout Council

Notes to the Financial Statements for the Year Ended 31 March 2021

5 Expenditure on charitable activities

	Activity undertaken directly £	Activity support costs £	2021 £	2020 £
Badge sales/Camping Booklet sales	75	-	75	473
Facilities	19,119	-	19,119	27,789
Jamborees/International	21,763	-	21,763	34,653
Section activities	2,233	-	2,233	11,603
Leader training	143	-	143	5,231
Depreciation of boats and camping equipment	1,799	-	1,799	1,967
County initiatives	-	-	-	537
Insurance receipt expenses	-	-	-	6,295
Support costs	-	10,566	10,566	11,542
Covid-19 Restart of Scouting Grant	7,137	-	7,137	-
Covid-19 Costs on cancellation of EuroJam	2,006	-	2,006	-
Covid-19 Funding Grant to Members	8,804	-	8,804	-
Governance costs	-	1,892	1,892	6,434
	<u>63,079</u>	<u>12,458</u>	<u>75,537</u>	<u>106,524</u>

£73,645 (2020 - £100,090) of the above expenditure was attributable to unrestricted funds and £Nil (2020 - £Nil) to restricted funds.

Governance costs and support costs are shown in more detail in note 6.

Cumbria County Scout Council

Notes to the Financial Statements for the Year Ended 31 March 2021

6 Analysis of governance and support costs

Governance costs

	Unrestricted funds	Total 2021	Total 2020
	General £	£	£
Independent Examiner's remuneration	1,800	1,800	2,340
AGM expenses	34	34	905
Travel and subsistence	58	58	3,189
	1,892	1,892	6,434
	1,892	1,892	6,434

Support costs:

	2021	2020
	£	£
Staff Costs	7,517	8,021
Insurance	608	561
County Office costs	1,930	2,019
Cost of meetings	-	-
Printing, postage, stationery and telephone	148	603
Other miscellaneous expenses	232	165
Depreciation of office equipment	131	174
	10,566	11,542
	10,566	11,542

7 Government grants

Cumbria County Council provide a grant to support the development and infrastructure to enable the charity to support the personal development of members.

The amount of grants recognised in the financial statements was £20,000 (2020 - £20,000).

The UK Government provided grants (via Copeland Borough Council) under the Covid support scheme for Ennerdale campsite.

The amount of grants recognised in the financial statements was £20,636 (2020 - £Nil).

Cumbria County Scout Council

Notes to the Financial Statements for the Year Ended 31 March 2021

8 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

	2021	2020
	£	£
Depreciation of fixed assets	<u>1,930</u>	<u>2,141</u>

9 Trustees' remuneration and expenses

During the year the charity made the following transactions with trustees:

Alan Harryman

£Nil (2020: £41) of expenses were reimbursed to Alan Harryman during the year.

Alan Clark

£117 (2020: £487) of expenses were reimbursed to Alan Clark during the year.

Liam Edgley

£186 (2020: £115) of expenses were reimbursed to Liam Edgley during the year.

Eddie Ward, County Commissioner

£557 (2020: £1,591) of expenses were reimbursed to Eddie Ward, County Commissioner during the year.

Peter Nicol

£Nil (2020: £420) of expenses were reimbursed to Peter Nicol during the year.

Josh Mcleod

£Nil (2020: £61) of expenses were reimbursed to Josh Mcleod during the year.

Tim Leader

£Nil (2020: £565) of expenses were reimbursed to Tim Leader during the year.

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

Donations made by the trustees without any conditions attached totalled £117 for the year (2020 - £1,695).

10 Staff costs

The aggregate payroll costs were as follows:

	2021	2020
	£	£
Staff costs during the year were:		
Wages and salaries	7,160	7,639
Pension costs	<u>357</u>	<u>382</u>
	<u>7,517</u>	<u>8,021</u>

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

Cumbria County Scout Council

Notes to the Financial Statements for the Year Ended 31 March 2021

	2021 No	2020 No
Administrator	<u>1</u>	<u>1</u>

1 (2020 - 1) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £357 (2020 - £382).

No employee received emoluments of more than £60,000 during the year

11 Independent examiner's remuneration

	2021 £	2020 £
Other fees to examiners		
Examination-related assurance services	<u>1,800</u>	<u>2,340</u>

12 Taxation

The charity is a registered charity and is therefore exempt from taxation.

13 Tangible fixed assets

	Land and buildings £	Office equipment £	Boats and camping equipment £	Total £
Cost				
At 1 April 2020	<u>455,518</u>	<u>5,695</u>	<u>28,844</u>	<u>490,057</u>
At 31 March 2021	<u>455,518</u>	<u>5,695</u>	<u>28,844</u>	<u>490,057</u>
Depreciation				
At 1 April 2020	-	5,172	26,446	31,618
Charge for the year	<u>-</u>	<u>131</u>	<u>1,799</u>	<u>1,930</u>
At 31 March 2021	<u>-</u>	<u>5,303</u>	<u>28,245</u>	<u>33,548</u>
Net book value				
At 31 March 2021	<u>455,518</u>	<u>392</u>	<u>599</u>	<u>456,509</u>
At 31 March 2020	<u>455,518</u>	<u>523</u>	<u>2,398</u>	<u>458,439</u>

Cumbria County Scout Council

Notes to the Financial Statements for the Year Ended 31 March 2021

14 Fixed asset investments

	2021 £	2020 £
Other investments	<u>155,212</u>	<u>153,155</u>

Other investments

	Cash held in bonds £	Total £
Cost or Valuation		
At 1 April 2020	153,155	153,155
Additions	<u>2,057</u>	<u>2,057</u>
At 31 March 2021	<u>155,212</u>	<u>155,212</u>
Net book value		
At 31 March 2021	<u>155,212</u>	<u>155,212</u>
At 31 March 2020	<u>153,155</u>	<u>153,155</u>

15 Stock

	2021 £	2020 £
Finished goods	<u>138</u>	<u>206</u>

16 Debtors

	2021 £	2020 £
Prepayments and accrued income	780	1,308
Other debtors	<u>6,595</u>	<u>33,607</u>
	<u>7,375</u>	<u>34,915</u>

17 Current asset investments

	2021 £	2020 £
Cash deposits	<u>74,849</u>	<u>74,490</u>

18 Cash and cash equivalents

	2021 £	2020 £
Cash at bank	83,233	67,197
Short-term deposits	<u>90,000</u>	<u>96,138</u>
	<u>173,233</u>	<u>163,335</u>

Cumbria County Scout Council

Notes to the Financial Statements for the Year Ended 31 March 2021

19 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	1,813	-
Payments on account	11,912	5,884
Other creditors	79,236	85,443
Accruals	6,816	5,852
	<u>99,777</u>	<u>97,179</u>

Membership subscriptions are collected from Scout Units on behalf of the Scout Association and paid over after the year end.

20 Funds

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
Unrestricted funds				
<i>General</i>				
Accumulated reserve	75,496	34,979	(32,580)	77,895
<i>Designated</i>				
Ennerdale Camp Site Fund	112,068	-	-	112,068
Boats	1,600	-	(1,600)	-
Boat fund	300	-	-	300
Other tangible fixed assets	1,321	-	(330)	991
Facilities Improvements	85,236	20,666	(19,119)	86,783
International	89,468	-	(21,763)	67,705
Operating cost reserve	50,000	-	-	50,000
Development Initiatives	25,000	-	-	25,000
Dragnet fund	3,422	70	(145)	3,347
	<u>368,415</u>	<u>20,736</u>	<u>(42,957)</u>	<u>346,194</u>
Total unrestricted funds	443,911	55,715	(75,537)	424,089
Restricted funds				
Ennerdale Project	343,450	-	-	343,450
	<u>343,450</u>	<u>-</u>	<u>-</u>	<u>343,450</u>
Total funds	<u>787,361</u>	<u>55,715</u>	<u>(75,537)</u>	<u>767,539</u>

Cumbria County Scout Council

Notes to the Financial Statements for the Year Ended 31 March 2021

	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2020 £
Unrestricted funds					
<i>General</i>					
Accumulated reserve	65,246	45,218	(32,483)	(2,485)	75,496
<i>Designated</i>					
Ennerdale Camp Site Fund	112,068	-	-	-	112,068
Boats	3,300	-	(1,700)	-	1,600
Boat fund	-	300	-	-	300
Other tangible fixed assets	1,762	-	(441)	-	1,321
Facilities Improvements	74,092	45,228	(34,084)	-	85,236
International	72,150	51,971	(34,653)	-	89,468
Operating cost reserve	50,000	-	-	-	50,000
Development Initiatives	25,000	-	-	-	25,000
Dragnet fund	-	4,100	(3,163)	2,485	3,422
	<u>338,372</u>	<u>101,599</u>	<u>(74,041)</u>	<u>2,485</u>	<u>368,415</u>
Total unrestricted funds	403,618	146,817	(106,524)	-	443,911
Restricted					
Ennerdale Project	<u>343,450</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>343,450</u>
Total funds	<u><u>747,068</u></u>	<u><u>146,817</u></u>	<u><u>(106,524)</u></u>	<u><u>-</u></u>	<u><u>787,361</u></u>

The specific purposes for which the funds are to be applied are as follows:

The Ennerdale Camp Site Fund represents the unrestricted funds invested in the land and buildings at Ennerdale not included in restricted funds.

The Boat fund represents boats purchased with capital grants and monies gifted or raised for future purchases.

Scouting Development Projects is money set aside for planned development projects.

Facilities improvements - for planned improvements to facilities at County sites.

Development initiatives are for County wide initiatives to develop scouting.

Operating cost reserve is money set aside to cover uncertainties relating to future income.

International is primarily to assist with cashflow arrangements for Scouts attending international events.

The Dragnet fund is money set aside for the running of the Annual Dragnet Competition by Cumbria Scouts.

The accumulated reserve represents the remaining undesignated unrestricted funds.

Cumbria County Scout Council

Notes to the Financial Statements for the Year Ended 31 March 2021

21 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds at 31 March 2021
	General	Designated		
	£	£	£	£
Tangible fixed assets	-	113,059	343,450	456,509
Fixed asset investments	-	155,212	-	155,212
Current assets	177,672	77,923	-	255,595
Current liabilities	(99,777)	-	-	(99,777)
Total net assets	77,895	346,194	343,450	767,539

	Unrestricted funds		Restricted funds	Total funds at 31 March 2020
	General	Designated		
	£	£	£	£
Tangible fixed assets	-	114,989	343,450	458,439
Fixed asset investments	-	153,155	-	153,155
Current assets	172,675	100,271	-	272,946
Current liabilities	(97,179)	-	-	(97,179)
Total net assets	75,496	368,415	343,450	787,361