

DURHAM SCOUT COUNTY COUNCIL

England & Wales · Charity number 520719

Details

Other names	DURHAM COUNTY SCOUT ASSOCIATION, DURHAM COUNTY SCOUT COUNCIL, DURHAM SCOUT COUNTY ASSOCIATION
Status	Registered
Legal form	Trust
Registered	1963-10-02
Register	View on the Charity Commission register

Contact

Address Durham Scout County Association
Moor House
Rainton Gate
Houghton Le Spring
DH4 6QY

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Website www.durhamscouts.org.uk

Activities

Objects: DURHAM COUNTY SCOUT COUNCIL

Activities: Our charity is a County Scout Council which operates in the County of Durham and the local authority areas of Gateshead, South Tyneside, Sunderland and Darlington. We are responsible for the governance, delivery and support of Scouting in accordance with the Policy, Organisation and Rules of the Scout Association and we operate and manage an adventurous activity centre outside of Durham.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** Education/training
- **Who:** Children/young People

Geography

- **Area of benefit:** COUNTY DURHAM
- Darlington
- Durham
- Gateshead
- South Tyneside
- Sunderland

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£672,556	£650,995	£1,033,710	24
2024-03-31	£686,190	£647,288	£1,005,498	17
2023-03-31	£570,196	£535,080	£961,585	19
2022-03-31	£459,080	£416,669	-	-
2021-03-31	£331,779	£248,587	-	-

Trustees

Name	Role	Appointed
Hilary Stubbs	Chair	2021-04-20
BRYAN JOHNSON		2018-09-12
Caroline Howarth		2025-09-23
GREGORY PISKOSZ		2014-01-24
James Elliott		2023-06-27
Jennifer Daisy Wendy Thompson		2025-04-23
MARK IRELAND		2017-09-13
NICHOLAS IAN MCCORMICK		2018-09-12
RYAN DAVID CURRAH		2014-01-24

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Accounts



Durham Scout County Council
Annual Report & Accounts
2024 – 2025



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Photography Credits

Photographs bring our Annual Report to life and our thanks go to the members of the County Communications Team, and other members of the County whose photographs are used throughout this report.

Legal & Administrative Information

TRUSTEES

- N McCormick
- H Stubbs
- J Elliott
- B Johnson
- R Currah
- G Pizkosz
- M Ireland
- J Thompson (Appointed 23rd April 2025)

Charity number 520719

Principal Address

Moor House Adventure Centre
Rainton Gate
Houghton le Spring
County Durham
DH4 6QY

Auditors

Robson Laidler Accountants Ltd
Fernwood House
Fernwood Road
Jesmond
Newcastle upon Tyne
NE2 1TJ

Bankers

Lloyds Bank
19 Market Place
Durham
DH1 3NL

CAF Bank
Kings Hill
West Malling
Kent
ME19 4TA

Welcome from the County Chair

As the Chair of Durham Scouts Trustee Board, it gives me great pleasure to present our Trustees' Annual Report for the year ending 31st March 2025.

During this year we have concentrated on implementing the changes in governance arising from the Transformation agenda. At the last County AGM we appointed our first Trustee Board following the implementation of the transformation project and during the year we have worked to align our responsibilities to the strategic aspects of the County, leaving the operational matters to our dedicated County Team led by Bryan our Lead Volunteer. This change has not been easy, and I am sure many District and Group Trustee Boards are also grappling with the new changes. However, I believe the governance of a Group, District and indeed the County is more focused on ensuring Scouting is supported well by our changes.

I am grateful for every adult who freely gives of their time to make sure that the County has a sound grass roots Scouting experience and an exciting and challenging District and County Programme of Scouting.

One of our main aims in Scouting is 'Preparing young people with skills for life'. This is underpinned by good governance, so the County Trustees have spent time ensuring our policies and procedures are fit for purpose. A regular programme of updating our policies is underway. These policies are not to deter you from an activity but to guide you to undertake your Scouting in a legal and safe manner in line with The Scout Association's Policy, Organisation and Rules (POR) and the Charity Commission guidelines.

This year we have begun the exciting process of developing our County Strategy for the next five year. Everyone has had the opportunity to

contribute their thoughts to the strategy, which I hope will be launched in the autumn term.

My thanks go to Nick McCormick who took over as County Treasurer and to all our Trustees for their work over the past year.

Of utmost importance is for me to show the Trustee's gratitude to Bryan Johnson for his dedication in leading the County. We all wish Bryan an enjoyable Scouting future whatever path it takes.

Can I thank all our volunteers and staff members for their contribution to the Scout County and wish you all an enjoyable future year in Scouting.

Hilary Stubbs, County Chair

Lead Volunteer's Report

I am delighted to say that the year 2024 to 2025 was, for the County, yet again another very busy and successful year. We have continued to deliver many fantastic activities and opportunities for our young people. We have been guided by our values of integrity, respect, care, belief and cooperation by all our members. Our adult volunteers have continued to step up to the challenge of providing skills for life with sound governance of our charity by way of our trustees supported by the wider County Team. We are ensuring that we continue to meet our charitable objectives in a safe, responsible and robust manner with commitment to safety and safeguarding being a priority.

Scouting continues to be delivered week to week with fantastic enthusiasm, from our dedicated team of adult volunteers, across our 14 Districts of the county with outdoors, challenges and adventure featuring as a key part of that experience.

Our aim, as a County, is to continue to support and supplement the work of our leaders across the county. By providing larger scale events that are competitive and adventures we will enhance our programme of delivery to our young people and enable them to engage and share experiences with others beyond their own groups.

The success of scouting in our county does not happen by chance. We are blessed with fantastic frontline volunteers that meet every week to deliver new experiences to our young members. They are supported by those working so hard behind the scenes as well as our trustees that manage and support with the governance that makes scouting work safely and effectively within our County and Districts.

I would personally like to thank everyone who gives up their time to support scouting in Durham Scout County and I hope that you will continue to

do so as we move into another year of scouting ahead of us.

On behalf of every young member, I thank you for everything that you do to make scouting exciting, challenging, rewarding and safe.

Finally, I would like to take this opportunity to thank everyone who has a County or District role for their much-valued support. I would like to thank everyone involved in Scouting in Durham Scout County for everything that you do, whether it's weekly, monthly or just once a year. As Baden-Powell said, "the most worth-while thing is to try to put happiness into the lives of others" and I think that is what we do.

This will be my last Durham County Annual General Meeting as your County Lead Volunteer. I have taken the very difficult decision that the time is right, for both myself and the county, for me to hand over the reins to someone new to take the county forward. I have had a fantastic and rewarding time whilst being the County Lead Volunteer, it has been a pleasure and privilege. There have been many challenging changes over the last few years, and you have worked with, supported and encouraged me for which I am eternally grateful.

I would like to say a massive thank you to all who have worked so hard and provided me with support during my time as Lead Volunteer. I will be continuing in scouting in a less demanding role so I have no doubt we will from time to time have the opportunity to catch up and say hello.

I wish all those involved in scouting, in whatever capacity, across the county all the very best for the future a very sincere thank you to you all.

Bryan Johnson, County Lead Volunteer

Census & Growth

For the 5th year in succession there has been an increase in the number of young people in Scouting in the County. The increase in 2025 is 1.89% bringing our young person's membership to 5333. In addition, our total membership including all adults has risen by 0.5%, bringing our total County membership to 6933.

The graph below shows the membership trends for the past 25 years, broken down by sections. It is interesting to observe that we have not reached the pre-Covid levels of membership, but each year since Covid we have gradually returned to that level.

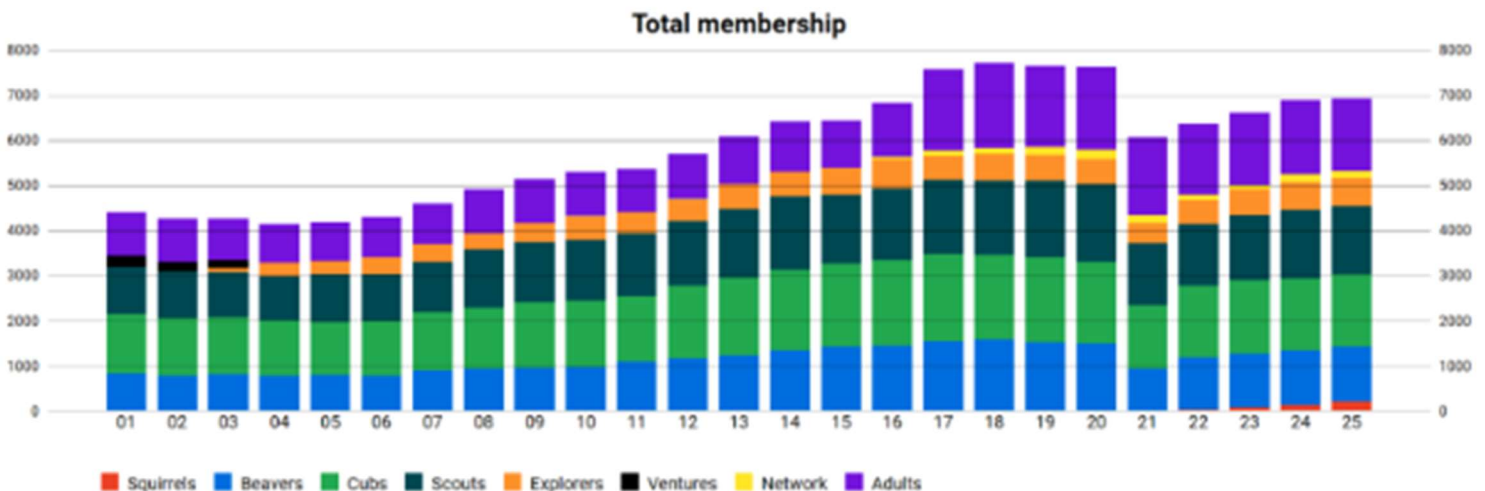
Looking in more detail at several statistics, we can see that the County has 197 squirrels, but each of the Beaver and Scout sections have had a decrease of less than 1% in membership.

Adult membership has decreased by 3.6% this year, giving us 1600 adults in the County. Within this cohort our adult to young person ratio has decreased by 4.4%. These figures perhaps point us in the direction of looking why we are losing adults and what should we do about it. This is particularly relevant when we see that our waiting lists have increased by 11%.

2025 Youth Membership

Squirrels	197	+87
Beavers	1225	-5
Cubs	1603	+13
Scouts	1516	-10
Explorers	627	+3
Network	165	+4

Total youth membership – also showing change from 2024.



Transformation

The County continues to form to reflect the new way of working and volunteering. We are in the very early stages as a team and exploring how best we can support the Young People and Adult Volunteers across the county. The County team as a whole welcome the launch of the next County 5 year strategy to allow themselves to align with the aspirations and objectives of Durham Scout County.

Support Team

The main focus of the support team has been in the area of Digital Support for the launch of the new Membership system. A large cohort of volunteers were recruited and trained to receive calls from Volunteers seeking support with using the new system. In addition, work has been undertaken to improve the county's data storage infrastructure to allow better and easier access to resources. From a communication perspective we have launched the new County Website. The website provides a modern 21st century look and feel, packed with an ever increasing amount of information, support and resources. The aspiration of the team is that the website is the first thought in terms of wanting questions answered, information, support or resources.

For the coming year the team will be focusing on improving our Communications, both internally and externally, enhancing our social media presence and getting all that is good about scouting in County Durham to a wider audience

Programme Team

The team continues to deliver fantastic experiences at scale for the county's young people. All the usual events in the county calendar were extremely well attended, supported by an amazing team of volunteers. Our Permits Team, newly formed, is an opportunity to bring all permit approval activities under one management structure. Our top awards team have had a fantastic year with 10 young people achieving their Kings Scout Award, the largest number ever in a single year. A huge thanks go to Andy Carr who is largely responsible for this despite navigating some serious health issues.

For the coming year the team will be focusing on supporting attendance at the WSJ in Poland, developing a programme of learning opportunities followed by assessment for adventurous activity permits, and reflecting on our programme of county events looking for opportunities for change and enhancement.



Volunteer Development Team

The primary focus of the team in the early part of the year was to support Districts with Welcome Conversations. Resources, flyers and easy to use presentations were created to help in understanding and implementing the new process of onboarding new volunteers. In the latter part of the year the focus was to get to grips with the change in Learning and the implications for volunteers. A full review of all former Training advisor roles was undertaken to ensure that we have a team going forward committed to supporting learning in our new Learning world. Work was also undertaken to recruit specialist to support with Growing Roots completion and Special Educational needs and disability (SEND). In addition, we have improved our performance in the management of adult awards, from the first part of the process in terms of award nominations, through to the final presentation process.

For the coming year the team will be focusing in two main areas. Firstly on providing local support with SEND – workshops, learning opportunities and if required individual 1:1 support. Secondly supporting volunteers with new learning and also those who wish to complete their now optional woodbadge.

Greg Piskosz , Transformation Lead

Programme Teams

Permit Assessors
Local Programme Delivery
Top Awards
International
Events

Support Teams

Growth & New Provision
Communications
Digital
Community Engagement
Property & Equipment

Volunteering Development Teams

Awards & Recognition
Learning
Welcome Conversation



Top Awards

Top Awards is now starting to see a big take off especially with the Kings Scout Award. I have now recruited David Holmes to work alongside me on the team and in January 2025 we had 4 presentations to attend of the Young People presenting what they had done so we could sign it off and send to Gilwell. We already have ones booked in for March. This year is turning into a busy one.

Now the new County website has been launched the KSA page is easier to find and all who are interested in completing their award are invited to register with us. We have had great success with this from 2 Districts so far.

This Year for the KSA Windsor Parade the County will have 7 invited to attend. All of whom will be invited to an evening hosted by the County Top Awards Team to present their County neckers.

At the time of writing this report we have 5 that will be invited to attend the 2026 Parade.

DofE continues to do well across the County at all levels with plenty of awards being gained by the Young People and Gold Awards being invited to the Palace. It is a constant battle to ensure that the Young People have enough evidence on the eDofE system and their assessor reports are sufficient to allow the award to be gained.

The County has also had 1 Scouts of the World Award this last year too. This is the second year on the trot we have had one within the County. The SOWA is a Top Award and is a rare one to gain.

If anyone has any questions or needs guidance, please do not hesitate in getting in touch with us as we are happy to help and happy to visit units also throughout the County. We are there to support the you and the young people alike.

Andy Carr, Top Awards Team Lead



5 members of Durham attended Windsor Castle to celebrate their King's Scout Award achievement.

Events

In the 2024/25 year the Durham Scout Events Team has delivered a range of events from exciting activity days for 4 year olds, to 8 year olds experiencing their first night away from home; to weekend long festivals for 17 year olds.

These include:

- Pete Swinney – orienteering competition for Cubs
- Cubboree – weekend camp for Cubs
- Beaver Picnic – activity day with overnight option for Beavers
- Cooper Cup – incident hike for Cubs
- Confido – weekend camp for Scouts and Explorers
- Awards – ceremony for all sections
- Geoffrey Gordon Cup – weekend incident hike for Explorers

Over the course of the year over 2500 young people have taken part in a county event, coming from all districts across the county. The events have been supported by over 650 adult volunteers, giving thousands of hours of time.

Claire Freeburn, Events Team Leader

International

We had a Group Visit to Norway, where participants took part in a range of exciting activities at TrollAktiv, including kayaking, mountain biking, paddleboarding, climbing and abseiling, and white-water rafting.

Sixteen Explorers also completed their Explorer Belt expedition in Ireland—a huge congratulations to them for earning this prestigious award.

The County was proud to have a patrol attend Roverway, a major European event for young people aged 16–22, as part of the UK Contingent. We were also well represented by members from Durham who served on the International Service Team and the Roverway Planning Team.

A massive thank you goes out to all the adult volunteers who dedicated so much time and energy to making these incredible experiences possible.

Looking ahead, I'm already receiving information about international events planned for 2025, 2026, and 2027, which is very exciting. We're especially looking forward to the Moot in Portugal in 2025, where we will have participants, IST members, and members of the Management Team attending. Planning is also well underway for the 26th World Scout Jamboree, which will be held in Poland in 2027.

Dave Russell, International Lead

Moor House Adventure Centre

This year has been another positive one for Moor House Adventure Centre as we continue to deliver on our purpose of providing high quality, affordable and accessible adventurous activities for young people across Durham Scouts and beyond. Increased investment into the site has helped us to offer over 2,600 hours of activities and adventure, helping both young people and adult volunteers build confidence, develop skills and create lifelong memories. Our work with external customers also continues to thrive, generating valuable income that helps us make activities even more affordable for Durham Scouts and contributes directly to the development of local Scouting.

None of this would be possible without the incredible people behind the scenes. We would like to say a heartfelt thank you to our staff team including Cheryl, Shaun, Lewis, Thomas, Diane, June and Dave for their dedication, professionalism and energy, and to the many volunteers and over 30 Associate Instructors whose time and expertise help the Centre run smoothly. As we look ahead, we remain committed to growing and investing in the business, ensuring Moor House continues to be a place where young people can experience adventure, develop skills and thrive for years to come.

Mark Ireland, Moor House Sub-Team Lead



Trustees' Annual Report

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

Durham Scout County Council, also known as Durham Scout County Association (and informally as 'Durham Scouts' or 'the Scout County'), is a registered charity in England and Wales (number 520719) and was formed in 1908.

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 Scout Association, the Policy, Organisation and Rules (POR) of the Scout Association; and also by a constitutional document which defines the Scout County's implementation of POR Chapter 5 ('The Scout County') with respect to the operation of the County Scout Council and the County Trustee Board.

Trustees are appointed in accordance with the POR of the Scout Association and as specified in the County's constitutional document.

The objectives of the charity are the physical, mental and spiritual development of young people and are based on the Purpose of The Scout Association, namely: "Scouting exists to actively engage and support young people in their

personal development, empowering them to make a positive contribution to society".

The charity is committed to the equality of all members in accordance with The Scout Association's Religious, Equal Opportunities and Development policies and to the safety and well-being of all members in accordance with The Scout Association's Safety, Vetting and Child Protection policies

Public benefit

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

The Scout County continues to meet the Charity Commission's public benefit criteria under both the advancement of education and the advancement of citizenship or community development headings. In addition to the objectives of the charity above, we also offer support to adult members of the Scout Association volunteering in the Scout County.

The focus of the charity's activities continues to be the provision of support to scout groups (squirrels, beaver scouts, cub scouts and scouts) and scout districts (explorer scouts and scout network) throughout our geographical area. This is provided through the provision of:

- Administrative, organisational and programme support
- Support for the growth and development of Scouting
- Training for both young leaders and adults
- Large scale events, competitions and activities which could not usually be provisioned through the scout group or district
- Management of the Duke of Edinburgh's Award scheme alongside our own scout award schemes such as the King's Scout Award

- Access to camping, residential experiences and adventurous activities through Moor House Adventure Centre, which is also available to members of the wider public, and other educational and youth groups.

Membership is open to all members of the public in accordance with our religious, equal opportunities and development policies, subject to our safety, vetting and child protection policies.

Financial Review

The Statement of Financial Activities shows that the charity's operating income in 2024-25 decreased slightly to £672,556 (from £686,190 in 2023-24). It was expected for the income to drop this year, as the prior year increased significantly due to the income from the World Scout Jamboree being fully reflected however, during the year Moorhouse has been successful in increasing bookings during one of the Centre's quieter periods resulting in income being broadly in line with the previous year.

The activity levels have also remained comparable to the prior year being £650,995 in 2024-25 (2023-24; £647,288).

Total incoming resources therefore exceeded total resources expended by £21,561 (2023-24: £38,902). However, when other recognised gains and losses are taken into account the annual accounts show that the change in net incoming resources was a surplus of £28,212 (2023-24: surplus of £43,913).

Risk management

As part of the trustees' commitment to managing the charity's risks, the trustees continue to maintain and update a risk register to identify and manage a wide range of safeguarding, financial, health and safety, reputational and strategic risks.

The full board of trustees has once again reviewed the risk register in 2024-25 and is accountable for

the management of identified risks. The responsibilities for risk management are delegated by the full board of trustees to the Finance Management Board, the Moor House Management Board, or the County Lead Volunteer and the County Team as appropriate.

The trustees are also aware of their on-going obligation to fulfil the objectives of the charity with respect to both the current and future youth membership. As discussed above in the review of the financial results, there continue to be financial challenges and risks in trying to balance the need for expenditure on development against available capital and revenues. Finance Management Board review and monitor the financial position and processes.

Implementing changes where necessary. Moor House Management Board review and monitor the risks associated with Moor House Adventure Centre.

Reserves policy

The trustees continue to adopt a policy of maintaining free reserves (excluding any reserves which finance fixed assets, or designated reserves) at a level of between six and twelve months administrative expenses. This is currently assessed to be £75,000. At the end of the year our free reserves were in line with this policy.

Grant and loan making policy

Making grants and loans to other charities is not an objective of Durham Scouts, but the Scout County does distribute funds provided by such funders to local scout groups. Finance Management Board manages the grant and loan making policies of the Scout County and reports to the Trustees grants received and distributed. Work has been done to simplify the grant making process, and further work in simplifying the application process and policies continues.

Investment policy

During the year the trustees reviewed and updated the Charity's investment policy with the assistance of our investment managers.

The charity held £257,351 (2023-24: £141,339) in a portfolio of mixed UK equities at the year end, managed by Brewin Dolphin to generate income for the county for the long term.

Plans for future periods

We are aware of several areas of investment which are required around Moor House in order to continue to provide to our members and new users. The coming years will see these explored further and some solid plans put into place.

Structure, governance and management

The charity is a registered charity, governed by its Constitution and in accordance with the POR of the Scout Association.

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

N McCormick	
H Stubbs	
J Elliott	
CA Batty	(Resigned 25 January 2025)
SA Whatt	(Resigned 25 January 2025)
B Johnson	
CG Knox	(Resigned 31 May 2024)
P Harnby	(Resigned 25 January 2025)
AV Pelling	(Resigned 25 January 2025)
CP Gronow	(Resigned 25 January 2025)
G Piskosz	
M Ireland	
RD Currah	
JDW Thompson	(Appointed 23 April 2025)

Most of our new trustees are from a scouting background and are therefore familiar with the objectives and operation of the charity. The Scout

County continues to be member of NCVO, which makes additional comprehensive training and support available to trustees.

The County Lead Volunteer and County Youth Lead are ex-officio trustees.

Additional trustees are elected or co-opted to the County Trustee Board in accordance with the charity's constitution referenced above.

The trustees meet regularly to discuss all matters in relation to the charity and there are additional sub committees to deal with defined terms of reference approved by the trustees:-

The Moor House Management Board manages the operation of Moor House Activity Centre.

The Finance Management Board is responsible for defining financial policy, establishing financial and accounting practices, ensuring effective financial governance and raising additional funds.

The Chair of both boards is appointed by the Trustee Board and is required under the Terms of Reference to be a trustee of the charity and report to the full board of trustees.

Statement of trustees' responsibilities

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

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

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

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

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

The trustees' report was approved by the Board of Trustees.

H Stubbs *Trustee*

Date: 23rd September 2023

Independent Auditor's Report

Opinion

We have audited the financial statements of Durham Scout County Council (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the

financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

The risk of material misstatement due to error or fraud has been assessed in conjunction with how internal controls may mitigate any such risk. These controls are reviewed as part of the audit by performing systems walkthroughs to ensure they are operating effectively. Other substantive testing is also performed on all material balances and therefore any instances of non-compliance should be identified or considered as insignificant.

A further description of our responsibilities is available on the Financial Reporting Council's website at: [https:// www.frc.org.uk/auditorsresponsibilities](https://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

Other matters

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Michael T Moran BA FCA (Senior Statutory Auditor)
for and on behalf of Robson Laidler Accountants Limited

Statutory Auditor

23rd September 2025

**Fernwood House
Fernwood Road
Jesmond
Newcastle upon Tyne
NE2 1TJ**

Robson Laidler Accountants Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

Statement of financial activities

FOR THE YEAR ENDED 31 MARCH 2025

Current financial year		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
	Notes				
Income and endowments from:					
Donations and legacies	3	3,607	1,750	5,357	5,128
Charitable activities	4	140,514	-	140,514	263,272
Other trading activities	5	511,226	-	511,226	402,797
Investments	6	15,384	-	15,384	13,219
Other income	7	75	-	75	1,774
		<u>670,806</u>	<u>1,750</u>	<u>672,556</u>	<u>686,190</u>
Total income					
Expenditure on:					
Raising funds	8	443,138	-	443,138	313,011
Charitable activities	9	202,441	5,416	207,857	334,277
		<u>645,579</u>	<u>5,416</u>	<u>650,995</u>	<u>647,288</u>
Total expenditure					
Net gains/(losses) on investments	15	6,651	-	6,651	5,011
		<u>6,651</u>	<u>-</u>	<u>6,651</u>	<u>5,011</u>
Net income/(expenditure) and movement in funds					
		31,878	(3,666)	28,212	43,913
Reconciliation of funds:					
Fund balances at 1 April 2024		<u>939,453</u>	<u>66,045</u>	<u>1,005,498</u>	<u>961,585</u>
Fund balances at 31 March 2025		<u>971,331</u>	<u>62,379</u>	<u>1,033,710</u>	<u>1,005,498</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

Statement of Financial Activities

Prior financial year

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income and endowments from:				
Donations and legacies	3	3,378	1,750	5,128
Charitable activities	4	263,272	-	263,272
Other trading activities	5	402,797	-	402,797
Investments	6	13,219	-	13,219
Other income	7	1,774	-	1,774
		<u>684,440</u>	<u>1,750</u>	<u>686,190</u>
Total income				
Expenditure on:				
Raising funds	8	313,011	-	313,011
Charitable activities	9	333,889	388	334,277
		<u>646,900</u>	<u>388</u>	<u>647,288</u>
Total expenditure				
Net gains/(losses) on investments	15	5,011	-	5,011
		<u>42,551</u>	<u>1,362</u>	<u>43,913</u>
Net income and movement in funds				
Reconciliation of funds:				
Fund balances at 1 April 2023		<u>896,902</u>	<u>64,683</u>	<u>961,585</u>
Fund balances at 31 March 2024		<u>939,453</u>	<u>66,045</u>	<u>1,005,498</u>

Balance Sheet

AS AT 31 MARCH 2025

		2025		2024	
Notes		£	£	£	£
Fixed assets					
Tangible assets	17		469,078		474,871
Investments	18		257,351		141,339
			726,429		616,210
Current assets					
Stock	19	5,000		5,000	
Debtors	20	93,471		98,493	
Cash at bank and in hand		640,572		735,094	
		739,043		838,587	
Creditors: Amounts falling due within one year	21	(431,762)		(449,299)	
Net current assets			307,281		389,288
Total assets less current liabilities			1,033,710		1,005,498
The funds of the charity					
Restricted Income Funds	23		62,379		66,045
Unrestricted Funds	24		971,331		939,453
			1,033,710		1,005,498

These financial statements were approved by the trustees on 20th September 2025 and are signed on their behalf by: -

N. McCormick (Trustee)

H.Stubbs (Trustee)

Statement of Cash Flows

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025		2024	
		£	£	£	£
Cash flows from operating activities					
Cash generated from operations	27		12,503		48,002
Investing activities					
Purchase of tangible fixed assets		(13,048)		(3,047)	
Purchase of investments		(206,634)		-	
Proceeds from disposal of investments		97,273		-	
Investment income received		15,384		13,219	
		<u> </u>		<u> </u>	
Net cash (used in)/generated from investing activities			(107,025)		10,172
Net cash generated from financing activities			-		-
			<u> </u>		<u> </u>
Net (decrease)/increase in cash and cash equivalents			(94,522)		58,174
Cash and cash equivalents at beginning of year			735,094		676,920
Cash and cash equivalents at end of year			<u><u>640,572</u></u>		<u><u>735,094</u></u>

Notes to the financial statements

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Durham Scout County Council is a charity registered in England and Wales, registration number 520719. It is governed by three documents:

- 1) The Scouts Association - Royal charter 1912(as amended);
- 2) The Policy, Organisation and Rules of The Scout Association (POR);
- 3) Constitution of the Durham Scout County Council

The charity's registered office is the Moorhouse Activity Centre, Rainton Gate, Houghton-le-Spring, DH4 6QY.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Durham Scouts' Deed of Trust, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

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

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

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

1.4 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably. The following specific policies are applied to particular categories of income:

- Donations and legacy income is received by way of donations, legacies, grants and gifts and is included in full in the Statement of Financial Activities when receivable. Where legacies have been notified to the Charity but the criteria for income recognition have not been met, the legacy will be included as a contingent asset and disclosed if material. Grants, where entitlement is not conditional on the delivery of a specific performance by the Charity, are recognised when the Charity becomes entitled to the grant.
- Investment income is included when receivable.
- The value of services provided by volunteers has not been included.

1.5 Expenditure

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

Costs of raising funds comprise the costs associated with attracting donations, grants and legacies and the costs of trading for fundraising purposes.

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

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, Other costs are apportioned on an appropriate basis, as set out in the notes to the accounts.

Support Costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include office costs, personnel, payroll and governance costs which supports the charitable activities. These costs have been allocated to expenditure on charitable activities.

1.6 Tangible fixed assets

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

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2-10% straight line (Freehold land is not depreciated)
Fixtures and equipment	10-50% straight line depending on the asset

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

1.7 Fixed asset investments

Investments are accounted for at market value at the year end. Investment income is accounted for on accruals basis.

1.8 Stocks

Stocks of goods for resale are valued at the lower of cost and net realisable value.

1.9 Cash and cash equivalents

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

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

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

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

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	3,607	1,750	5,357	3,378	1,750	5,128

Donations and gifts

Sir J Priestman Charitable Trust	3,000	-	3,000	3,000	-	3,000
W A Handley Charitable Trust	-	1,750	1,750	-	1,750	1,750
Corporate donations	607	-	607	378	-	378
	<u>3,607</u>	<u>1,750</u>	<u>5,357</u>	<u>3,378</u>	<u>1,750</u>	<u>5,128</u>

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Charitable activities		
County activities	<u>140,514</u>	<u>263,272</u>

5 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Membership subscriptions and sponsorships	61,956	63,063
Shop income	28,568	27,022
Activity Centre fees	420,702	312,712
Other trading activities	<u>511,226</u>	<u>402,797</u>

6 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from listed investments	7,912	5,557
Interest receivable	7,472	7,662
	<u>15,384</u>	<u>13,219</u>

7 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Miscellaneous incomes	75	1,774
	<u>75</u>	<u>1,774</u>

8 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Trading costs		
Activity Centre costs	46,684	39,022
Scout shop	18,760	19,484
Staff costs	195,327	155,901
Support costs	182,367	98,604
	<u>443,138</u>	<u>313,011</u>

9 Expenditure on charitable activities

	County activities 2025 £	County activities 2024 £
Direct costs		
Staff costs	21,519	29,696
Event costs	110,132	237,478
Other costs	-	2,415
	<u>131,651</u>	<u>269,589</u>
Grant funding of activities (see note 10)	350	9,452
Share of support and governance costs (see note 11)		
Support	40,662	29,483
Governance	35,194	25,753
	<u>207,857</u>	<u>334,277</u>
Analysis by fund		
Unrestricted funds	202,441	333,889
Restricted funds	5,416	388
	<u>207,857</u>	<u>334,277</u>

10 Grants payable

	County activities 2025 £	County activities 2024 £
Grants to individuals	<u>350</u>	<u>9,452</u>

11 Support costs allocated to activities

	2025	2024
	£	£
Depreciation	18,841	19,791
Office costs	9,626	13,096
Rates and water	4,349	6,469
Insurance	13,721	11,575
Sundries	18,342	7,127
Heat and light	18,208	16,946
Irrecoverable input VAT	45,665	15,402
Motor and travel costs	5,904	1,940
Repairs and maintenance	87,418	34,954
Bank charges	955	787
Governance costs	<u>35,194</u>	<u>25,753</u>
	<u>258,223</u>	<u>153,840</u>
Analysed between:		
Fundraising	182,367	98,604
County activities	<u>75,856</u>	<u>55,236</u>
	<u>258,223</u>	<u>153,840</u>

	2025	2024
	£	£
Governance costs comprise:		
Audit fees	7,000	7,390
Legal and professional fees	<u>28,194</u>	<u>18,363</u>
	<u>35,194</u>	<u>25,753</u>

12 Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	7,000	7,390
Depreciation of owned tangible fixed assets	<u>18,841</u>	<u>19,791</u>

13 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

14 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
Store and cleaning staff	1	1
Administration	4	4
Campsite and activities	19	12
	<u>24</u>	<u>17</u>
Total	<u><u>24</u></u>	<u><u>17</u></u>

	2025	2024
	£	£
Employment costs		
Wages and salaries	207,289	177,470
Social security costs	6,833	5,523
Other pension costs	2,724	2,604
	<u>216,846</u>	<u>185,597</u>

Key management personnel received remuneration of £33,682 (2024 : £29,390)
There were no employees whose annual remuneration was more than £60,000.

15 Gains and losses on investments

	Unrestricted	Unrestricted
	funds	funds
	2025	2024
	£	£
Gains/(losses) arising on:		
Revaluation of investments	<u>6,651</u>	<u>5,011</u>

16 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

17 Tangible fixed assets

	Freehold land and buildings	Fixtures and equipment	Total
	£	£	£
Cost			
At 1 April 2024	661,513	305,050	966,563
Additions	-	13,048	13,048
Disposals	-	(2,222)	(2,222)
At 31 March 2025	<u>661,513</u>	<u>315,876</u>	<u>977,389</u>
Depreciation and impairment			
At 1 April 2024	213,358	278,334	491,692
Depreciation charged in the year	10,437	8,404	18,841
Eliminated in respect of disposals	-	(2,222)	(2,222)
At 31 March 2025	<u>223,795</u>	<u>284,516</u>	<u>508,311</u>
Carrying amount			
At 31 March 2025	<u>437,718</u>	<u>31,360</u>	<u>469,078</u>
At 31 March 2024	<u>488,155</u>	<u>26,716</u>	<u>474,871</u>

Included above is £95,000 (2024 : £95,000) relating to freehold land which has not been depreciated.

18 Fixed asset investments

	Listed investments
	£
Cost or valuation	
At 1 April 2024	141,339
Additions	206,634
Valuation changes	6,651
Disposals	(97,273)
At 31 March 2025	<u>257,351</u>
Carrying amount	
At 31 March 2025	<u>257,351</u>
At 31 March 2024	<u>141,339</u>

19 Stocks

	2025	2024
	£	£
Finished goods and goods for resale	<u>5,000</u>	<u>5,000</u>

20 Debtors		
	2025	2024
	£	£
Amounts falling due within one year:		
Trade debtors	75,151	79,453
Other debtors	6,514	2,038
Prepayments and accrued income	<u>11,806</u>	<u>17,002</u>
	<u>93,471</u>	<u>98,493</u>
21 Creditors: amounts falling due within one year		
	2025	2024
	£	£
Trade creditors	16,305	8,721
Other creditors	35,449	37,200
Accruals and deferred income	380,008	403,378
	<u>431,762</u>	<u>449,299</u>
22 Retirement benefit schemes		
	2025	2024
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	<u>2,724</u>	<u>2,604</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

23 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Movement in funds			
	Balance at 1 April 2024	Incoming resources	Resources expended	Balance at 31 March 2025
	£	£	£	£
County Commissioners Fund	12,835	-	(350)	12,485
Testimonial Fund	8,654	-	-	8,654
Moorhouse Development Fund	2,592	-	-	2,592
Capital Projects Fund	16,393	-	-	16,393
W A Handley Development Fund	15,750	1,750	-	17,500
Scouting At Home	1,971	-	-	1,971
AAP Fund	5,066	-	(5,066)	-
YLT 1st Aid Fund	2,784	-	-	2,784
	66,045	1,750	(5,416)	62,379

County Commissioners Fund

Represents funds made available to the County Commissioner to use at his discretion in aiding needs in scouting.

Testimonial Fund

Represents funds available to persons aged 6 and 17 years of age in scouting to help towards travelling costs to a scouting event held within the United Kingdom.

Moorhouse Development Fund

Represents funds available towards developing Moorhouse and its activities.

Capital Projects Fund

Represents monies donated by Sir James Knott Charitable trust for capital projects of the charity or scout groups within Durham Scout County.

W A Handley Development Fund

Represents grants received for use in certain geographical areas within the County.

Scouting at Home

Represents monies donated to help Scouting at Home initiatives during the COVID 19 pandemic.

AAP Fund

Represents funding to adapt Moorhouse to enable more flexible hours and activities throughout the COVID 19 pandemic.

YLT First Aid Fund

Represents monies received to deliver a first aid programme to volunteers.

24 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Gains and losses £	At 31 March 2025 £
The Horace Robinson International Fund	15,398	8	-	-	15,406
County Development Fund	4,596	-	-	-	4,596
General funds	919,459	670,798	(645,579)	6,651	951,329
	<u>939,453</u>	<u>670,806</u>	<u>(645,579)</u>	<u>6,651</u>	<u>971,331</u>

The Horace Robinson International Fund

Represents funds originally bequeathed to the County which has been designated by the trustees for international purposes.

County Development Fund

This is a designated fund arising from funds raised to finance development across the County.

25 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	469,078	-	469,078
Investments	257,351	-	257,351
Current assets/(liabilities)	244,902	62,379	307,281
	<u>971,331</u>	<u>62,379</u>	<u>1,033,710</u>

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	474,871	-	474,871
Investments	141,339	-	141,339
Current assets/(liabilities)	323,243	66,045	389,288
	<u>939,453</u>	<u>66,045</u>	<u>1,005,498</u>

26 Related party transactions

During the year the charity paid £6,060 to RC Events Services Ltd, a company in which Trustee R Currah is also a director, for goods and services on an arms length basis.

27 Cash generated from operations	2025	2024
	£	£
Surplus for the year	28,212	43,913
Adjustments for:		
Investment income recognised in statement of financial activities	(15,384)	(13,219)
Fair value gains and losses on investments	(6,651)	(5,011)
Depreciation and impairment of tangible fixed assets	18,841	19,791
Movements in working capital:		
(Increase)/decrease in stocks	-	884
Decrease in debtors	5,022	69,706
(Decrease) in creditors	(17,537)	(68,062)
Cash generated from operations	<u>12,503</u>	<u>48,002</u>

28 Analysis of changes in net funds

The charity had no material debt during the year.

DURHAM SCOUT COUNTY COUNCIL

England & Wales - Charity number 520719

Accounts

Charity registration number 520719

DURHAM SCOUT COUNTY COUNCIL
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

DURHAM SCOUT COUNTY COUNCIL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

N McCormick
H Stubbs
J Elliott
CA Batty
SA Whatt
B Johnson
P Harnby
AV Pelling
CP Gronow
RD Currah
G Piskosz
M Ireland

(Appointed 27 June 2023)

(Appointed 27 June 2023)

Charity number

520719

Auditor

Robson Laidler Accountants Limited
Fernwood House
Fernwood Road
Jesmond
Newcastle upon Tyne
NE2 1TJ

Bankers

CAF Bank
Kings Hill
West Malling
Kent
UK
ME19 4TA

Lloyds Bank
19 Market Place
Durham
DH1 3NL

DURHAM SCOUT COUNTY COUNCIL

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DURHAM SCOUT COUNTY COUNCIL

CHAIRMAN'S STATEMENT

FOR THE YEAR ENDED 31 MARCH 2024

As the Chair of Durham Scouts Trustee Board, it gives me great pleasure to present our Trustees' Annual Report for the year ending 31st March 2024.

This year has seen us concentrating on gradually implementing the changes required under the Transition agenda led by Greg Piskosz our Transformation Lead. No one likes to change but the changes reflect updates in governance and requirements of the Charity Commission, as well as taking a new and bold look at structures, training and responsibilities in Scouting. Greg is doing a sterling job, and we are grateful for his commitment and enthusiasm.

I am grateful for each and every adult who freely gives of their time to make sure that the County has a sound grass roots Scouting experience and an exciting and challenging District and County Programme of Scouting.

Last year I invited you to return to Moor House Activity Centre and experience some of the activities we have on offer for all our young people. I'm pleased to see that many of you have come and enjoyed the activities and perhaps spent a few nights camping in the grounds. We are extremely fortunate to have this facility, and I am grateful to Mark Ireland who chairs the Moor House Management Board and to the staff and volunteers who so expertly look after our facilities.

Behind the scenes we have been working on several challenges which have been time consuming. I am grateful for the contributions of Bryan Johnson and our Trustees who have spent time ensuring our policies and procedures are fit for purpose and in the forthcoming year we will continue to refresh these and provide examples of how these can be used at District and Group level.

My thanks go to the Chair of our Finance Management Board, Nick McCormick and County Treasurer, Phil Harnby for their hard work in managing our finances and providing us with the Annual Statement of accounts, and to Steven Whatt for his diligent secretarial support in the County

Can I thank all our volunteers and staff members for their contribution to the Scout County and wish you all an enjoyable future year in Scouting.

Good Scouting.
Hilary Stubbs



County Chair

Date: 15/12/24

DURHAM SCOUT COUNTY COUNCIL

CHAIRMAN'S STATEMENT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

County Lead Volunteer' Report

I am delighted to say that the year 2023 to 2024 was, for the County, yet again another very busy and successful year. We've had another year of growth on the previous year, and we have continued to deliver many fantastic activities and opportunities for our young people. We have been guided by our values of integrity, respect, care, belief and cooperation by all our members. Our adult volunteers have continued to step up to the challenge of providing skills for life with sound governance of our charity by way of our trustees supported by the wider County Team. We are ensuring that we continue to meet our charitable objectives in a safe, responsible and robust manner with commitment to safety and safeguarding being a priority.

Scouting continues to be delivered week to week with fantastic enthusiasm, from our dedicated team of adult volunteers, across our 14 Districts of the county with outdoors, challenges and adventure featuring as a key part of that experience.

Our aim, as a County, is to continue to support and supplement the work of our leaders across the county. By providing larger scale events that are competitive and adventurous we will enhance our programme of delivery to our young people and enable them to engage and share experiences with others beyond their own groups.

The success of scouting in our county does not happen by chance. We are blessed with fantastic frontline volunteers that meet every week to deliver new experiences to our young members. They are supported by those working so hard behind the scenes as well as our trustees that manage and support with the governance that makes scouting work safely and effectively within our County and Districts.

I would personally like to thank everyone who gives up their time to support scouting in Durham Scout County and I hope that you will continue to do so as we move into another year of scouting ahead of us.

On behalf of every young member, I thank you for everything that you do to make scouting exciting, challenging, rewarding and safe.

Finally, I would like to take this opportunity to thank everyone who has a County or District role for their much-valued support. I would like to thank everyone involved in Scouting in Durham Scout County for everything that you do, whether it's weekly, monthly or just once a year. As Baden-Powell said, "the most worth-while thing is to try to put happiness into the lives of others" and I think that is what we do.

Bryan Johnson,
County Lead Volunteer.

DURHAM SCOUT COUNTY COUNCIL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

Durham Scout County Council, also known as Durham Scout County Association (and informally as 'Durham Scouts' or 'the Scout County'), is a registered charity in England and Wales (number 520719) and was formed in 1908.

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 Scout Association, the Policy, Organisation and Rules (POR) of the Scout Association; and also by a constitutional document which defines the Scout County's implementation of POR Chapter 5 ('The Scout County') with respect to the operation of the County Scout Council and the County Trustee Board.

Trustees are appointed in accordance with the POR of the Scout Association and as specified in the County's constitutional document.

The objectives of the charity are the physical, mental and spiritual development of young people and are based on the Purpose of The Scout Association, namely: "Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society".

The charity is committed to the equality of all members in accordance with The Scout Association's Religious, Equal Opportunities and Development policies and to the safety and well-being of all members in accordance with The Scout Association's Safety, Vetting and Child Protection policies

Public benefit

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

The Scout County continues to meet the Charity Commission's public benefit criteria under both the advancement of education and the advancement of citizenship or community development headings. In addition to the objectives of the charity above, we also offer support to adult members of the Scout Association volunteering in the Scout County.

The focus of the charity's activities continues to be the provision of support to scout groups (squirrels, beaver scouts, cub scouts and scouts) and scout districts (explorer scouts and scout network) throughout our geographical area. This is provided through the provision of:

- Administrative, organisational and programme support
- Support for the growth and development of Scouting
- Training for both young leaders and adults
- Large scale events, competitions and activities which could not usually be provisioned through the scout group or district
- Management of the Duke of Edinburgh's Award scheme alongside our own scout award schemes such as the Queen's Scout Award
- Access to camping, residential experiences and adventurous activities through Moor House Adventure Centre, which is also available to members of the wider public, and other educational and youth groups.

Membership is open to all members of the public in accordance with our religious, equal opportunities and development policies, subject to our safety, vetting and child protection policies.

DURHAM SCOUT COUNTY COUNCIL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance

Events

Over the 2023/2024 year the Events Team have delivered awesome activities and magical memories creating Skills for Life to 34 Squirrels, 681 Beavers, 842 Cubs, 721 Scouts, 529 Explorers along with many adult volunteers! These events range from our flagship event Confido to our smaller events: Pete Swinney or The Geoffrey Gordon Cup, each and every one of them providing a unique experience for our young people to challenge themselves and learn something new.

Our competition winners for the last year are:

The Geoffrey Gordon Cup 2024 - 1st Framwellgate Moor Explorers

Pete Swinney Competition 2024 - Sedgefield Cubs

Cooper Cup 2023 - 19th Durham Cubs

Claire Freeburn

Event Team Leader

Youth Membership

County Top Awards Report for 2023 – 2024

Firstly, I would like to introduce myself as Team Lead for Top Awards for the County. I have been doing this role partly as ACC Explorers for the last 3 years.

We have seen a few top awards this year with 6 being presented in the previous calendar year with 4 of the recipients, Catherine Batty, Ethan Rawlins, Matthew Taylor and Christopher Turnbull attending the Day of Celebration and Parade in Windsor back in April. We hope to see the other 2 recipients, attend this coming year. It was also nice to see both James Elliot and Dizzy Peverley awarded their Kings Coronation medal for work they did during the Kings Coronation.

In the last month we have also had the pleasure of another Kings Scout Award in the County going to Elizabeth Robertson from South Shields. Elizabeth will also be receiving her invite to the Windsor Parade through the post.

If you require any information regarding Top Awards across the County for any section and whatever level then please reach out to me and drop me an e-mail.

Andy Carr

Team Lead Top Awards, County Durham

DURHAM SCOUT COUNTY COUNCIL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

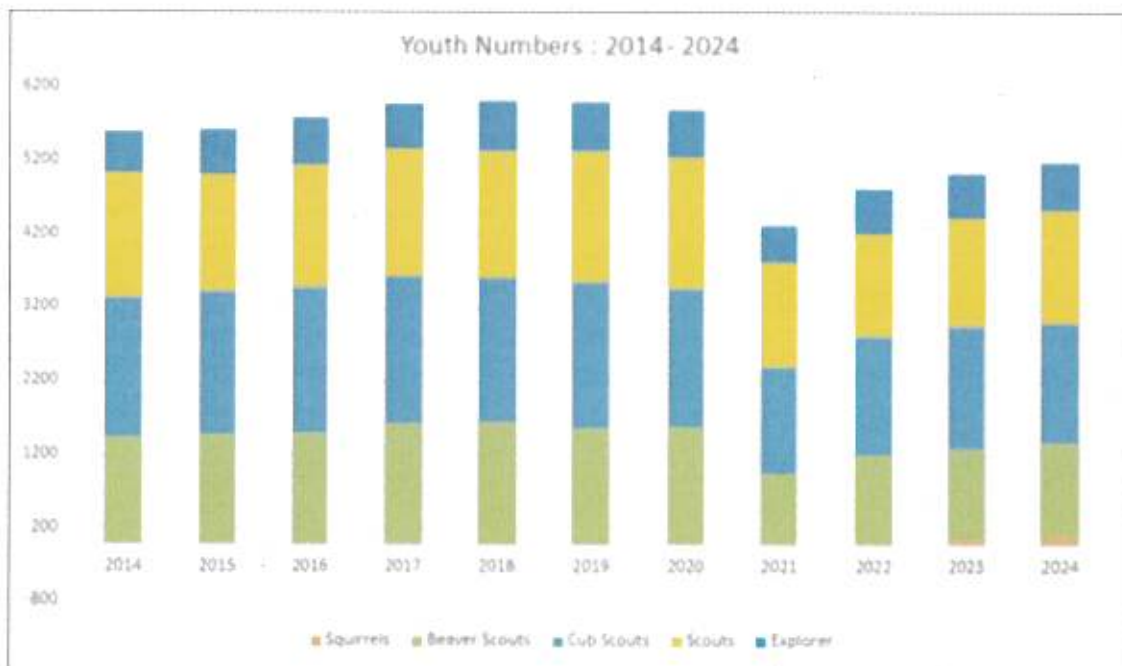
Membership statistics

We are delighted to share that for the fourth consecutive year, we have been able to provide Scouting for more young people, with an overall growth of 3.4% on last year.

As can be seen in the chart below, 2023-24 was a year of growth in youth numbers, with an increase of 3.7% in membership in the core 4 to 18 age range across the County.

Following last year's decrease in membership of the 18 to 24 year-old Scout Network there was a significant 57.8% increase in membership in the year. This is matched with a 66.7% increase in Squirrel membership. The only section to show no growth was the Cub section, but their decrease in numbers is small (1660 in 2022-23 to 1626 in 2023-24). It is also pleasing to note that we had a 2.4% increase in adult members giving a total County overall increase of 3.4%.

Scouting in the County continues to provide opportunities for 5339 young people, supported by 1781 adults. This is a significant contribution to the development of young people, and we can be justly proud of our commitment to the young people of our Scout County.



DURHAM SCOUT COUNTY COUNCIL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

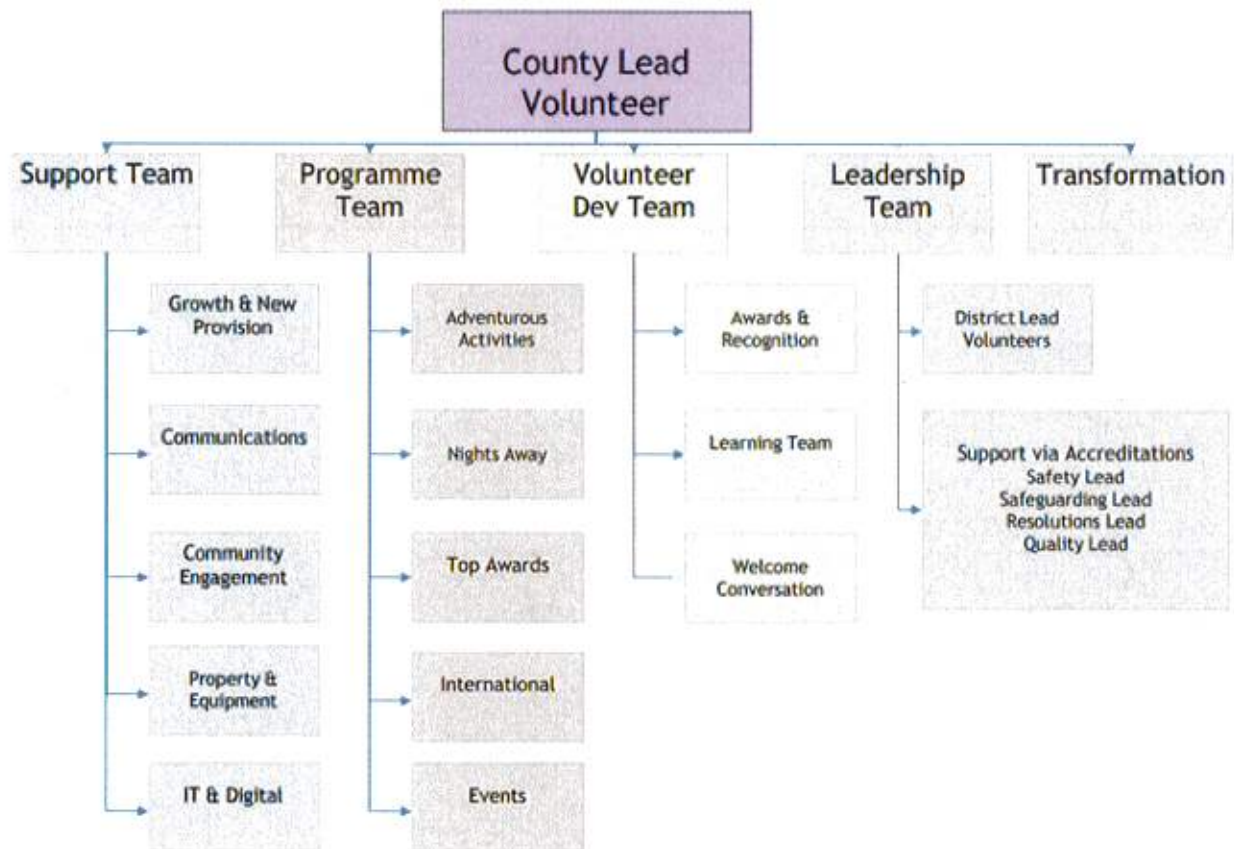
Improving the volunteer experience

Significant progress has been made with the Transformation project, designed to improve the volunteer experience. As a reminder the four themes are:

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

During the year meetings and briefing sessions have been held across the County at all levels to ensure that the key messages and impacts of the Transformation project, especially cultural changes are understood. In addition, resources have been shared with District Lead Volunteers to support the implementation of change in their districts.

The new County Team has been developed and is described below :



The coming year will see a large amount of work being completed as we make the transition to our new way of working: Key milestones are:

- Recruitment of County Team Leaders
- Recruitment of Sub Team Leaders to support the county Team Leaders
- Major housekeeping and data cleanse of Compass in readiness for a digital switch over to the new system
- Conversations with volunteers whose roles do not naturally migrate into the new system
- Embedding of team based way of working
- Embedding new role titles

Greg Piskosz
Transformational Lead Volunteer.

DURHAM SCOUT COUNTY COUNCIL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Financial review

The Statement of Financial Activities shows that the charity's operating income in 2023-24 increased to £686,190 (from £570,196 in 2022-23) primarily due to the income in relation to the World Scout Jamboree being reflected in full in the current year.

In addition, the increase in activities levels showed a corresponding increase in operating expenses in 2023-24 to £647,288 (2022-23: £535,080).

Total incoming resources therefore exceeded total resources expended by £38,902 (2022-23: £35,116). However, when other recognised gains and losses are taken into account the annual accounts show that the change in net incoming resources was a surplus of £43,913 (2022-23: surplus of £32,014).

Risk management

As part of the trustees' commitment to managing the charity's risks, the trustees continue to maintain and update a risk register to identify and manage a wide range of safeguarding, financial, health and safety, reputational and strategic risks.

The full board of trustees has once again reviewed the risk register in 2023-24 and is accountable for the management of identified risks. The responsibilities for risk management are delegated by the full board of trustees to the Finance Management Board, the Moor House Management Board, or the County Lead Volunteer and the County Team as appropriate.

The trustees are also aware of their on-going obligation to fulfil the objectives of the charity with respect to both the current and future youth membership. As discussed above in the review of the financial results, there continue to be financial challenges and risks in trying to balance the need for expenditure on development against available capital and revenues. Finance Management Board review and monitor the financial position and processes.

Implementing changes where necessary. Moor House Management Board review and monitor the risks associated with Moor House Adventure Centre.

Reserves policy

The trustees continue to adopt a policy of maintaining free reserves (excluding any reserves which finance fixed assets, or designated reserves) at a level of between six and twelve months administrative expenses.

This is currently assessed to be £75,000. At the end of the year our free reserves were in line with this policy.

Grant and loan making policy

Making grants and loans to other charities is not an objective of Durham Scouts, but the Scout County does distribute funds provided by such funders to local scout groups. Finance Management Board manages the grant and loan making policies of the Scout County and reports to the Trustees grants received and distributed. Work has been done to simplify the grant making process, and further work in simplifying the application process and policies continues.

Investment policy

The charity held £141,339 (2022-23: £136,328) in a portfolio of mixed UK equities at the year end, managed by Brewin Dolphin to generate income for the county for the long term.

DURHAM SCOUT COUNTY COUNCIL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Plans for future periods

The County has continued to provide a full programme of activities post COVID. 2024/25 and beyond will see this continue, with potential new events being considered.

We are aware of several areas of investment which are required around Moor House in order to continue to provide to our members and new users. The coming years will see these explored further and some solid plans put into place.

Structure, governance and management

The charity is a registered charity, governed by its Constitution and in accordance with the POR of the Scout Association.

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

N McCormick

H Stubbs

J Elliott

(Appointed 27 June 2023)

CA Batty

(Appointed 27 June 2023)

SA Whatt

B Johnson

CG Knox

(Resigned 31 May 2024)

P Harnby

AV Pelling

CP Gronow

RD Currah

G Piskosz

M Ireland

I Hill

(Resigned 30 September 2023)

I Hammond

(Resigned 31 August 2023)

Most of our new trustees are from a scouting background and are therefore familiar with the objectives and operation of the charity. The Scout County continues to be member of NCVO, which makes additional comprehensive training and support available to trustees.

The County Lead Volunteer and County Youth Lead are ex-officio trustees.

Additional trustees are elected or co-opted to the County Trustee Board in accordance with the charity's constitution referenced above.

The trustees meet regularly to discuss all matters in relation to the charity and there are additional sub committees to deal with defined terms of reference approved by the trustees:-

The Moor House Management Board manages the operation of Moor House Activity Centre.

The Finance Management Board is responsible for defining financial policy, establishing financial and accounting practices, ensuring effective financial governance and raising additional funds.

The Chair of both boards is appointed by the Trustee Board and is required under the Terms of Reference to be a trustee of the charity and report to the full board of trustees.

DURHAM SCOUT COUNTY COUNCIL

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Statement of trustees' responsibilities

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

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

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

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

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

The trustees' report was approved by the Board of Trustees.


.....

SA Whatt
Trustee

Date: 15/12/24

DURHAM SCOUT COUNTY COUNCIL

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF DURHAM SCOUT COUNTY COUNCIL

Opinion

We have audited the financial statements of Durham Scout County Council (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

DURHAM SCOUT COUNTY COUNCIL

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF DURHAM SCOUT COUNTY COUNCIL

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

The risk of material misstatement due to error or fraud has been assessed in conjunction with how internal controls may mitigate any such risk. These controls are reviewed as part of the audit by performing systems walkthroughs to ensure they are operating effectively. Other substantive testing is also performed on all material balances and therefore instances of non-compliance should be identified or considered as insignificant.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

DURHAM SCOUT COUNTY COUNCIL

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF DURHAM SCOUT COUNTY COUNCIL

Other matters

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

M Moran

Michael T Moran BA FCA (Senior Statutory Auditor)
for and on behalf of Robson Laidler Accountants Limited

7 January 2025

Statutory Auditor

Fernwood House
Fernwood Road
Jesmond
Newcastle upon Tyne
NE2 1TJ

Robson Laidler Accountants Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

DURHAM SCOUT COUNTY COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

Current financial year		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
	Notes				
Income and endowments from:					
Donations and legacies	3	3,378	1,750	5,128	20,776
Charitable activities	4	263,272	-	263,272	121,074
Other trading activities	5	402,797	-	402,797	401,906
Investments	6	13,219	-	13,219	8,412
Other income	7	1,774	-	1,774	18,028
Total income		684,440	1,750	686,190	570,196
Expenditure on:					
Raising funds	8	313,011	-	313,011	310,934
Charitable activities	9	333,889	388	334,277	224,146
Total expenditure		646,900	388	647,288	535,080
Net gains/(losses) on investments	15	5,011	-	5,011	(3,102)
Net income		42,551	1,362	43,913	32,014
Net movement in funds	12	42,551	1,362	43,913	32,014
Reconciliation of funds:					
Fund balances at 1 April 2023		896,902	64,683	961,585	929,571
Fund balances at 31 March 2024		939,453	66,045	1,005,498	961,585

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

DURHAM SCOUT COUNTY COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

Prior financial year	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income and endowments from:				
Donations and legacies	3	3,653	17,123	20,776
Charitable activities	4	121,074	-	121,074
Other trading activities	5	401,906	-	401,906
Investments	6	8,412	-	8,412
Other income	7	18,028	-	18,028
Total income		<u>553,073</u>	<u>17,123</u>	<u>570,196</u>
Expenditure on:				
Raising funds	8	296,561	14,373	310,934
Charitable activities	9	224,146	-	224,146
Total expenditure		<u>520,707</u>	<u>14,373</u>	<u>535,080</u>
Net gains/(losses) on investments	15	<u>(3,102)</u>	<u>-</u>	<u>(3,102)</u>
Net income		29,264	2,750	32,014
Transfers between funds		35,126	(35,126)	-
Net movement in funds	12	64,390	(32,376)	32,014
Reconciliation of funds:				
Fund balances at 1 April 2022		832,512	97,059	929,571
Fund balances at 31 March 2023		<u>896,902</u>	<u>64,683</u>	<u>961,585</u>

DURHAM SCOUT COUNTY COUNCIL

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	17		474,871		491,615
Investments	18		141,339		136,328
			<u>616,210</u>		<u>627,943</u>
Current assets					
Stocks	19	5,000		5,884	
Debtors	20	98,493		168,199	
Cash at bank and in hand		735,094		676,920	
			<u>838,587</u>	<u>851,003</u>	
Creditors: amounts falling due within one year	21		<u>(449,299)</u>	<u>(517,361)</u>	
Net current assets			<u>389,288</u>		<u>333,642</u>
Total assets less current liabilities			<u>1,005,498</u>		<u>961,585</u>
Net assets excluding pension liability			<u>1,005,498</u>		<u>961,585</u>
The funds of the charity					
Restricted income funds	23		66,045		64,683
Unrestricted funds			939,453		896,902
			<u>1,005,498</u>		<u>961,585</u>

The financial statements were approved by the trustees on 15/12/24



N McCormick
Trustee



P Harnby
Trustee

DURHAM SCOUT COUNTY COUNCIL

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash generated from operations	27		48,002		42,919
Investing activities					
Purchase of tangible fixed assets		(3,047)		(43,778)	
Investment income received		13,219		8,412	
Net cash generated from/(used in) investing activities			10,172		(35,366)
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			58,174		7,553
Cash and cash equivalents at beginning of year			676,920		669,367
Cash and cash equivalents at end of year			<u>735,094</u>		<u>676,920</u>

DURHAM SCOUT COUNTY COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Durham Scout County Council is a charity registered in England and Wales, registration number 520719. It is governed by three documents:

- 1) The Scouts Association - Royal charter 1912(as amended);
- 2) The Policy, Organisation and Rules of The Scout Association(POR);
- 3) Constitution of the Durham Scout County Council

The charity's registered office is the Moorhouse Activity Centre, Rainton Gate, Houghton-le-Spring, DH4 6QY.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Durham Scouts' Deed of Trust, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

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

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

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

DURHAM SCOUT COUNTY COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.4 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably. The following specific policies are applied to particular categories of income:

- Donations and legacy income is received by way of donations, legacies, grants and gifts and is included in full in the Statement of Financial Activities when receivable. Where legacies have been notified to the Charity but the criteria for income recognition have not been met, the legacy will be included as a contingent asset and disclosed if material. Grants, where entitlement is not conditional on the delivery of a specific performance by the Charity, are recognised when the Charity becomes entitled to the grant.
- Investment income is included when receivable.
- The value of services provided by volunteers has not been included.

1.5 Expenditure

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

Costs of raising funds comprise the costs associated with attracting donations, grants and legacies and the costs of trading for fundraising purposes.

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

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly. Other costs are apportioned on an appropriate basis, as set out in the notes to the accounts.

Support Costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include office costs, personnel, payroll and governance costs which supports the charitable activities. These costs have been allocated to expenditure on charitable activities.

1.6 Tangible fixed assets

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

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2-10% straight line (Freehold land is not depreciated)
Fixtures and equipment	10-50% straight line depending on the asset

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

1.7 Fixed asset investments

Investments are accounted for at market value at the year end. Investment income is accounted for on accruals basis.

1.8 Stocks

Stocks of goods for resale are valued at the lower of cost and net realisable value.

DURHAM SCOUT COUNTY COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.9 Cash and cash equivalents

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

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

DURHAM SCOUT COUNTY COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

2 Critical accounting estimates and judgements

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

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

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	3,378	1,750	5,128	3,653	17,123	20,776
Donations and gifts						
Sir J Priestman Charitable Trust	3,000	-	3,000	2,700	-	2,700
WA Handley Charitable Trust	-	1,750	1,750	-	1,750	1,750
Corporate donations	378	-	378	953	-	953
Groundwork UK	-	-	-	-	1,000	1,000
Bernard Sunley Foundation	-	-	-	-	14,373	14,373
	<u>3,378</u>	<u>1,750</u>	<u>5,128</u>	<u>3,653</u>	<u>17,123</u>	<u>20,776</u>

4 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Charitable activities		
County activities	263,272	121,074
	<u>263,272</u>	<u>121,074</u>

DURHAM SCOUT COUNTY COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

5 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Membership fees	63,063	57,917
Scout shop sales	27,022	30,309
Activity Centre fees	312,712	313,680
Other trading activities	402,797	401,906

6 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Income from listed investments	5,557	6,012
Interest receivable	7,662	2,400
	13,219	8,412

7 Other income

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Dead of Easement	-	17,696
Miscellaneous incomes	1,774	332
	1,774	18,028

DURHAM SCOUT COUNTY COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

8 Expenditure on raising funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Trading costs						
Activity centre costs	39,022	-	39,022	12,480	14,373	26,853
Scout shop	19,484	-	19,484	28,144	-	28,144
Staff costs	155,901	-	155,901	174,582	-	174,582
Support costs	98,604	-	98,604	81,355	-	81,355
	<u>313,011</u>	<u>-</u>	<u>313,011</u>	<u>296,561</u>	<u>14,373</u>	<u>310,934</u>

9 Expenditure on charitable activities

	County activities 2024 £	County activities 2023 £
Direct costs		
Staff costs	29,696	34,547
Event costs	237,478	108,548
Other costs	2,415	24,624
	<u>269,589</u>	<u>167,719</u>
Grant funding of activities (see note 10)	9,452	-
Share of support and governance costs (see note 11)		
Support	29,483	30,591
Governance	25,753	25,836
	<u>334,277</u>	<u>224,146</u>
Analysis by fund		
Unrestricted funds	333,889	224,146
Restricted funds	388	-
	<u>334,277</u>	<u>224,146</u>

10 Grants payable

	County activities 2024 £
Grants to individuals	<u>9,452</u>

DURHAM SCOUT COUNTY COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

11 Support costs allocated to activities

	2024	2023
	£	£
Depreciation	19,791	25,252
Office costs	13,096	10,891
Rates and water	6,469	5,192
Insurance	11,575	9,774
Sundries	7,127	3,026
Heat and light	16,946	14,734
Irrecoverable input VAT	15,402	17,737
Motor and travel costs	1,940	4,023
Repairs and maintenance	34,954	20,348
Bank charges	787	969
Governance costs	25,753	25,836
	<u>153,840</u>	<u>137,782</u>

Analysed between:

Fundraising	98,604	81,355
County activities	55,236	56,427
	<u>153,840</u>	<u>137,782</u>

Governance costs comprise:

	2024	2023
	£	£
Audit fees	7,390	7,420
Investment management fees	-	300
Legal and professional fees	18,363	18,116
	<u>25,753</u>	<u>25,836</u>

12 Net movement in funds

	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	7,390	7,420
Depreciation of owned tangible fixed assets	19,791	25,252
	<u>27,181</u>	<u>32,672</u>

13 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

DURHAM SCOUT COUNTY COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

14 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Store and cleaning staff	1	1
Administration	4	4
Campsite and activities	12	14
Total	<u>17</u>	<u>19</u>

Employment costs	2024 £	2023 £
Wages and salaries	177,470	199,332
Social security costs	5,523	6,711
Other pension costs	2,604	3,086
	<u>185,597</u>	<u>209,129</u>

Key management personnel received remuneration of £29,390 (2023 : £21,915)

There were no employees whose annual remuneration was more than £60,000.

15 Gains and losses on investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Gains/(losses) arising on:		
Revaluation of investments	<u>5,011</u>	<u>(3,102)</u>

16 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

DURHAM SCOUT COUNTY COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

17 Tangible fixed assets

	Freehold land and buildings £	Fixtures and equipment £	Total £
Cost			
At 1 April 2023	661,513	302,003	963,516
Additions	-	3,047	3,047
At 31 March 2024	661,513	305,050	966,563
Depreciation and impairment			
At 1 April 2023	201,577	270,324	471,901
Depreciation charged in the year	11,781	8,010	19,791
At 31 March 2024	213,358	278,334	491,692
Carrying amount			
At 31 March 2024	448,155	26,716	474,871
At 31 March 2023	459,936	31,679	491,615

Included above is £95,000 (2023 : £95,000) relating to freehold land which has not been depreciated.

18 Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 April 2023	136,328
Valuation changes	5,011
At 31 March 2024	141,339
Carrying amount	
At 31 March 2024	141,339
At 31 March 2023	136,328

19 Stocks

	2024 £	2023 £
Finished goods and goods for resale	5,000	5,884

DURHAM SCOUT COUNTY COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

20 Debtors	2024	2023
	£	£
Amounts falling due within one year:		
Trade debtors	79,453	37,627
Other debtors	2,038	3,518
Prepayments and accrued income	17,002	127,054
	<u>98,493</u>	<u>168,199</u>
21 Creditors: amounts falling due within one year	2024	2023
	£	£
Trade creditors	8,721	16,668
Other creditors	37,200	31,327
Accruals and deferred income	403,378	469,366
	<u>449,299</u>	<u>517,361</u>
22 Retirement benefit schemes	2024	2023
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	2,604	3,086
	<u>2,604</u>	<u>3,086</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

DURHAM SCOUT COUNTY COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

23 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Movement in funds			Balance at 31 March 2024 £
	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	
County Commissioners Fund	13,223	-	(388)	12,835
Testimonial Fund	8,654	-	-	8,654
Moorhouse Development Fund	2,592	-	-	2,592
Capital Projects Fund	16,393	-	-	16,393
WA Handley Development Fund	14,000	1,750	-	15,750
Scouting At Home	1,971	-	-	1,971
AAP Fund	5,066	-	-	5,066
YLT 1st Aid Fund	2,784	-	-	2,784
	<u>64,683</u>	<u>1,750</u>	<u>(388)</u>	<u>66,045</u>

County Commissioners Fund

Represents funds made available to the County Commissioner to use at his discretion in aiding needs in scouting.

Testimonial Fund

Represents funds available to persons aged 6 and 17 years of age in scouting to help towards travelling costs to a scouting event held within the United Kingdom.

Moorhouse Development Fund

Represents funds available towards developing Moorhouse and its activities.

Capital Projects Fund

Represents monies donated by Sir James Knott Charitable trust for capital projects of the charity or scout groups within Durham Scout County.

W A Handley Development Fund

Represents grants received for use in certain geographical areas within the County.

Scouting at Home

Represents monies donated to help Scouting at Home initiatives during the COVID 19 pandemic.

AAP Fund

Represents funding to adapt Moorhouse to enable more flexible hours and activities throughout the COVID 19 pandemic.

YLT First Aid Fund

Represents monies received to deliver a first aid programme to volunteers.

DURHAM SCOUT COUNTY COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

24 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Gains and losses £	At 31 March 2024 £
The Horace Robinson International Fund	10,613	5,285	(500)	-	-	15,398
County Development Fund	1,596	3,000	-	-	-	4,596
General funds	884,693	676,155	(646,400)	-	5,011	919,459
	<u>896,902</u>	<u>684,440</u>	<u>(646,900)</u>	<u>-</u>	<u>5,011</u>	<u>939,453</u>

The Horace Robinson International Fund

Represents funds originally bequeathed to the County which has been designated by the trustees for international purposes.

County Development Fund

This is a designated fund arising from funds raised to finance development across the County.

25 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	474,871	-	474,871
Investments	141,339	-	141,339
Current assets/(liabilities)	323,243	66,045	389,288
	<u>939,453</u>	<u>66,045</u>	<u>1,005,498</u>

DURHAM SCOUT COUNTY COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

25 Analysis of net assets between funds

(Continued)

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 March 2023:			
Tangible assets	491,615	-	491,615
Investments	136,328	-	136,328
Current assets/(liabilities)	268,959	64,683	333,642
	<u>896,902</u>	<u>64,683</u>	<u>961,585</u>

26 Related party transactions

During the year the charity paid £1,080 to RC Events Services Ltd, a company in in which Trustee R Currah is also a director, for goods and services on an arms length basis.

27 Cash generated from operations

	2024 £	2023 £
Surplus for the year	43,913	32,014
Adjustments for:		
Investment income recognised in statement of financial activities	(13,219)	(8,412)
Fair value gains and losses on investments	(5,011)	3,102
Depreciation and impairment of tangible fixed assets	19,791	25,252
Movements in working capital:		
Decrease in stocks	884	4,097
Decrease in debtors	69,706	13,404
(Decrease) in creditors	(68,062)	(26,538)
Cash generated from operations	<u>48,002</u>	<u>42,919</u>

28 Analysis of changes in net funds

The charity had no material debt during the year.

DURHAM SCOUT COUNTY COUNCIL

England & Wales - Charity number 520719

Accounts



Durham Scout County Council Annual Report and Accounts 2022 - 2023



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Photography Credits

Photographs bring our Annual Report to life and our thanks go to the members of the County Media and Digital Team, and other members of the County whose photographs are used throughout this report.

Welcome from the County Chair

This is my first annual report as County Chair, so it gives me great pleasure to present to you the Annual Report for Durham Scout County for the year ending March 2023 and to record my thanks to Steven Whatt my predecessor.

This year has been an exciting year as we moved back to a full programme of face-to-face Scouting following the COVID pandemic. We have learnt from the period of lockdown and some of the good points such as on-line business meetings have continued.

It is very pleasing to see that our membership has not significantly decreased due to the pandemic and as the year has progressed, we have seen the introduction of Squirrels, a new section for 4 to 5 year olds. During the year we have opened 6 Squirrels Dreys across 14 Districts of the County.

Over the year we have seen members and customers returning to Moor House Activity Centre. This is an amazing resource for all our members, and I encourage everyone to plan in a day visit or camp at our facility. Where else can you try a range of activities from tomahawk throwing, a toboggan run or a backwoods cooking session. My thanks go to all our staff and volunteers for their work at Moor House.

One of our main aims in Scouting is 'Preparing young people with skills for life' This relies on a sound governance structure led by our Trustees and a dedicated team of leaders and helpers across the Scout County. I am so grateful to everyone who contributes to this aim and gives endlessly of their time and skills.

During the year we have started on the Transformation agenda and at the 2021/22 AGM we, as a County, took our first step in

moving towards a new delivery of governance, by approving the Constitution of the County Trustee Board. This is the beginning of changes at County level, and we will see many exciting changes across our Districts and Groups over the next year. As a voluntary organisation it is important that we look at how we recruit, train and keep our volunteers and the structures we have in County. We are aiming through the Transformational agenda, to break down some of the barrier so that we can grow our County in a way that is inclusive and welcoming to all.

During the year the County Trustees have spent time ensuring our policies and procedures are fit for purpose and in the forthcoming year we will continue to refresh these.

My particular thanks go to the Chair of our Financial Management Board and County Treasurer for their hard work in managing our finances and providing us with the Annual Statement of accounts.

Can I thank each and every volunteer and staff member for their contribution to the Scout County and wish them an enjoyable future year in Scouting.

Good Scouting.

Hilary Stubbs

County Chair

County Commissioners Report

Overview

The year April 2022 to March 2023 was for the County somewhat a year of the phoenix, rising out of the ashes of the pandemic. We've had a year of growth, and achievement and delivered many fantastic opportunities for our young people. Guided by our values of integrity, respect, care, belief and cooperation, the powerhouse of our County – our adult volunteers - have continued to step up to the challenge of providing skills for life with sound governance of our charity by way of our trustees and supported by the wider County Team, ensuring we have continued to meet our charitable objectives in a safe, responsible, and fun manner.

What's been happening?

To use the phrase “we've been busy this year” would be somewhat of an understatement. Our Scout programme has been taking place week to week in section meetings across our 14 Districts with outdoors and adventure featuring as a key part of that experience. As a County, we look to support and supplement the work our leaders do by staging larger events either to allow a more competitive nature to our programme, for our young people to engage and share experiences with others beyond their own group, to produce larger events that require a 'critical mass' to be sustainable and to ensure we reward and recognise our young people and volunteers in the best ways possible.

Starting off in April, we had members of the County who had achieved their highest award – the Queen's Scout Award and other senior awards for gallantry and good service attend The Scout's annual parade at Windsor Castle. Explorer Scouts and Scout Network went on a

Monopoly run across the County, with Team Dishwasher being triumphant of the 19 teams that took part. May saw the restart of some of our longest-running competitions in the County, the Dryburn Cup and Vaux Ambulance Shield, a weekend full of challenges and activities for the Scout section, whilst being assessed for their teamwork and modern camp craft skills and undertaking a full day's first aid-based incident hike on Saturday. Congratulations to the 1st Belmont Scouts who won the Dryburn Cup and the 1st Framwellgate Friday Scouts who won the Vaux Ambulance Shield. Also taking place over the same weekend was our first Cub event of the year – the Pete Swinney Competition, a day-long orienteering challenge for over 300 young people, won by the 1st Winlaton Cubs.

Heading into the summer months we held our Beaver Picnic and Pitch Up, a full day's activity and adventure for our 6 to 8 years olds, with a giant picnic followed by a rousing campfire and a night's camping. For a lot of our younger members, this was the first time away from home and the first time sleeping in a tent – with some very special memories being made. This was followed in July by Cubboree – another two fun-packed days of activities at Moor House Adventure Centre with the theme of 'Around the World', hosting over 700 Cubs from all over the County, a good time was had by all.

In September, a contingent of our adult volunteers spent the weekend at the annual Gilwell Reunion, held at Gilwell Park, the headquarters of The Scout Association. A time of reflection, learning, sharing of ideas and some time to come together with leaders from around the UK and further afield. This was quickly followed by the Cub section's Cooper Cup Challenge, which this year was won by the 2nd Annfield Plain. Unfortunately, also during this month, we learned of the passing of our patron and monarch, Her Majesty Queen Elizabeth II. Every member of our

Welcome

movement makes a promise to do their duty to the Queen. The Queen was symbolic of a commitment to good citizenship, living by virtuous morals and values and serving others in our community. We had the privilege to have some of our Scout Network members travel down to London to provide service for both the lying in state and subsequent funeral.

On a happier note, the winter months saw some impressive events for our older sections. In October, Confido our biggest annual event for some 1200+ Scouts and Explorers were brought together with the theme of 'The Movies'. It was a weekend of high adventure and experience, with a festival vibe, making full use of Moor House Adventure Centre. November saw Midnight Madness, an overnight incident hike for Explorers in the local countryside delivered by our friends from Durham University Scout and Guide Group which was won this year by Team Bathgate from CLS Centurions. And then we had the Scout Network Chill Out Camp, at West Hall in January, where our 18 to 25 year old members could relax, recharge and be inspired by all things Mexican, (the theme of camp), with a little site service and stroll to Seaburn seafront.

A busy February, started with our postponed County Awards Day, celebrating the achievements of our members. We invited families and friends along to share in the success and were joined by the HM Lord Lieutenant Sue Snowdon to present the awards. With an X Factor style production at The Glow Centre, we gave several hundred adults and young people a day to remember. Our congratulations to everybody who achieved an award. Did you know that in the last 12 months over 800 top awards have been achieved by our young people. That is a lot of hard work, determination, and effort, simply amazing!

Our final event of the year was the ever popular Geoffrey Gordon Cup, which has been running since the 1930s, this year taking place in the North Yorkshire Moors at Pybus.

Day 1 consisted of spent completing an 18km incident hike, carrying full kit across the Moors, with Day 2 culminating in an orienteering challenge over similar terrain, all in some extremely wet and windy weather. Congratulations go to this year's winners TJ & The Hughes from CLS Centurions.

Youth Membership

We are delighted to share that for the third consecutive year, we have been able to provide Scouting to more young people, with an overall growth of 4.23% on last year

As can be seen in the chart below, 2022-23 was a year of growth in youth numbers, with an increase of 5% in membership in the core 4 to 18 age range across the County.

It is disappointing to note a reduction of 16% in the 18 to 24 year-old Scout Network. The Network section reduction is due to fewer Explorers moving up to Scout Network, and plans have been put into place to help support growth in this section. We are optimistic that numbers will show an increase in 2024.

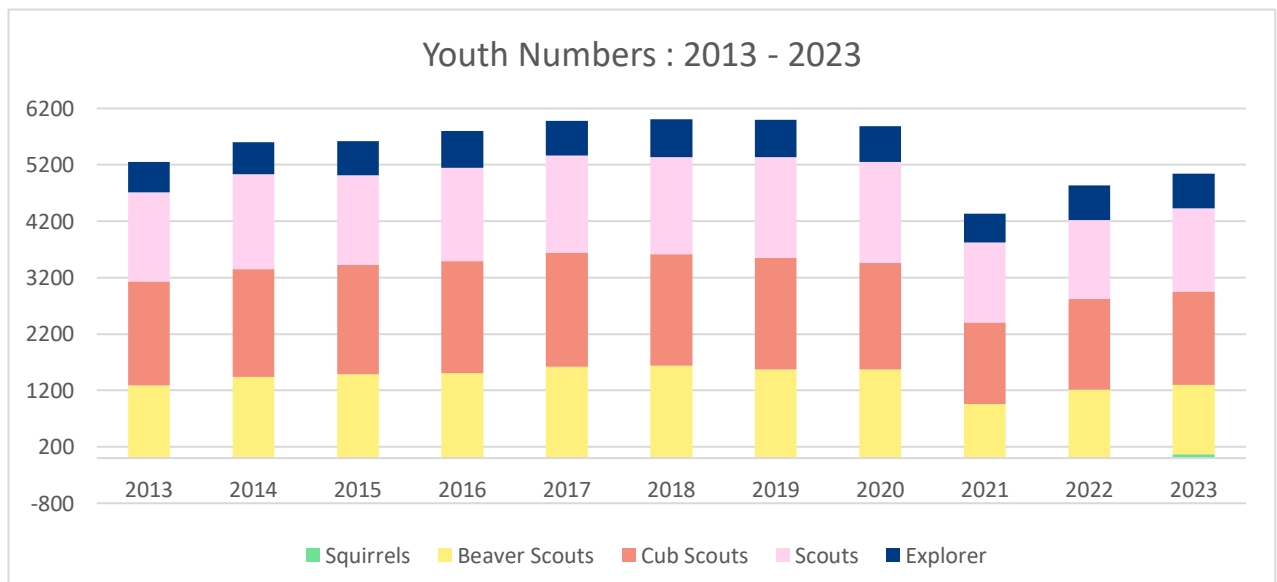
With the introduction of the Squirrel's section, for ages 4 – 6 Years old, we have had a few more Scout Groups look to open this section throughout the last year with more Squirrel Dreys looking to start over the next year. Our Early Years provision has been trialled over the last few years nationally, fine-tuning the programme, understanding how we can best support the developmental needs of young people that age and how to include not just the young people but parents as part of their Scout experience. Whilst this new section is

starting to take root (from little acorns), there is not yet a full-scale rollout or expectation that every Group will open this section.

We saw a general increase in numbers across most districts.

We currently have over 1000 young people on our waiting lists, to whom we would like to provide Scouting experiences, but unfortunately, we do not have the current capacity in our Scout Groups to accommodate them. Plans are in place to help support the recruitment of adult volunteers to enable us to reduce waiting lists. This work will be further supported by our transformation project 'improving the volunteer experience'.

Another interesting statistic from our membership data is that we currently have 229 Young Leaders registered with our Groups. These are 14 to 18-year-olds that have 'stepped up' into leadership roles to help provide Scouting for our younger members. They are fully supported and trained within the Young Leader Training Scheme to ensure they are equipped with the skills and confidence to thrive in their role. The great work that Leaders do on a weekly basis in supporting and mentoring the Young Leaders is supported by the County Young Leaders Team who provide consolidated training over a weekend allowing Young Leaders to drop in



for the modular training. The George Bairstow Charitable Trust have kindly donated funding to support the First Aid training within the scheme.

Adult Volunteers

We simply could not do what we do if it was not for our adult volunteers, who give their time freely to help develop young people with skills for life. People volunteer in a variety of ways, whether it be directly working with the young people, in a management or support role, or ensuring sound governance as a trustee. We value all our volunteers for the good work that they do, which includes completing training relevant to their role to ensure our young people are safe and that the quality of our programme is maintained. I would like to share with you some interesting statistics about our adult volunteers.

Since 1st April 2022, there have been 5833 modules of volunteer training completed, ranging from e-learning to face-to-face training sessions, on a variety of topics from Safety and Safeguarding to Programme Planning and Practical Skills. That is a lot of time spent learning new skills and self development in addition to the time spent working with young people. This work has been supported by our County Training Team and Training Advisers, so thank you to them.

In addition to our leader training scheme, we also have opportunities for volunteers to do additional training through our permit scheme to lead adventurous activities and to take young people on Night's Away, whether that be an indoor residential experience or at a campsite in a tent. As a County, we run regular courses in Archery, Climbing and Hillwalking and have several volunteer assessors who are experts in their own right at specific activities, often holding National Governing Body qualifications.

Durham County currently has 425 Nights Away permit holders, 138 issued in the last year and 332 Adventurous Activity Permit Holders (ranging from Abseiling to Cycling, to Powerboating to Shooting) 149 issued in the last year. Having well-trained, capable volunteers enables the delivery of adventurous and exciting programmes, so a thank you to our County advisers and assessors who help make this happen.

To all our adult volunteers across Durham Scout County and Districts within, a big thank you.

County Transformation

In May 2022 a small delegation from the County attended a National conference in Manchester to be briefed on some changes that are shortly going to be made to the adult volunteer experience over the next two years. The purpose of the transformation project is to improve the volunteer experience and has 4 key areas of work.

- **To create a warmer welcome for everyone.**

By simplifying our recruitment and onboarding processes, digitising some of the current steps, removing the requirement for new volunteers to meet with an appointments panel, introducing a welcome conversation and ensuring that our current safeguarding and vetting standards are maintained.

- **Simplifying how we volunteer together with new roles and structures.**

Adopting a team-based structure where tasks are identified and shared, renaming and reducing the current number of roles using a language that is more accessible and reflective, and changing the support structures at the

County and District level so the right type of support sits in the right tier to best support Groups, moving from executive committees to trustee boards.

- **A more engaging learning experience.**

Moving from training to learning, simplifying between core learning and optional learning, making the Wood Badge optional, training teams to become volunteer development teams supporting the full lifecycle of a volunteer, a digital self-service first approach to make learning more accessible.

- **More support to get help everyday things done: digital transformation**

The creation of a new online platform to manage membership information, a learning management system, links to programme planning and other digital resources, self-service options for current paper-based processes, and management dashboard-style reporting to help local volunteer managers administrate more efficiently.

We are currently working with Groups and Districts to help understand the changes, what it may mean to them and to reflect on what support may be required when it comes to implementing these changes. The timeline of change is being managed nationally, led locally by our Transformation Lead who has put an enormous amount of work into this project.

It is envisaged that planning for change will take place in the mid to latter part of 2023 with changes starting to take place towards the end of 2023 and the start of 2024. As a County, we are committed to supporting all Groups with their transformation and appreciate that each Group will need to

change at their own pace. Local briefings have been taking place as further information has come to the County and we look forward to continuing to work with our volunteers to improve their experience of Scouting.

Thanks

I would also like to thank everyone for their support and well wishes while I have been off. In particular I would like to thank David Williamson and Ian Hill for their support in managing the County and the rest of our volunteers for all their support and assistance in delivering excellent within the County.

Bryan Johnson

County Commissioner

Trustees' Annual Report

Year Ending 31st March 2023

The trustees once again take pleasure in presenting their report along with the financial statements of the charity for the year ended 31st March 2023.

The financial statements included below have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Statement of Recommended Practice, Accounting and Reporting by Charities, applicable to charities preparing their accounts in accordance with FRS 102 (known as the Charities SORP (FRS 102)) and the Charities Act 2011.

Constitution and Objects

Durham Scout County Council, also known as Durham Scout County Association (and informally as 'Durham Scouts' or 'the Scout County'), is a registered charity in England and Wales (number 520719) and was formed in 1908.

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 Scout Association, the Policy, Organisation and Rules (POR) of the Scout Association; and also by a constitutional document which defines the Scout County's implementation of POR Chapter 5 ('The Scout County') with respect to the operation of the County Scout Council and the County Executive Committee.

Additional Information

Principal Address

Moor House Adventure Centre
Rainton Gate
Houghton le Spring
County Durham
DH4 6QY

Banks

Lloyds TSB
19 Market Place
Durham
DH1 3NL

Charity Number

520719

Scout Association Registration Number

116

Auditors

Robson Laidler Accountants Limited
Fernwood House
Fernwood Road
Jesmond
Newcastle upon Tyne
Tyne and Wear
NE2 1TJ

CAF Bank
Kings Hill
West Malling
Kent
ME19 4TA

Trustees for the Year 2022-2023

Trustees – Ex-Officio

H. Stubbs	Chair from 04/22
S. Whatt	Chair till 04/22
B. Johnson	County Commissioner
C. Knox	County Youth Commissioner
P. Harnby	Treasurer
S. Whatt	Secretary from 04/22

Trustees

Elected Members

V. Hunter until 11/22	V. Pelling
C. Grownow	R. Currah
G. Piskosz	M. Ireland

County Commissioner Nominated Members

N. McCormick	I. Hammond
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Co-Opted Members

P. Woods Until 09/22	D. Williamson 11/22-02/23
I. Hill From 02/23	J Elliott From 06/23
C. Batty From 06/23	

Trustees are appointed in accordance with the POR of the Scout Association and as specified in the County's constitutional document.

The objectives of the charity are the physical, mental and spiritual development of young people and are based on the Purpose of The Scout Association, namely: *"Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society"*.

The charity is committed to the equality of all members in accordance with The Scout Association's Religious, Equal Opportunities and Development policies and to the safety and well-being of all members in accordance with The Scout Association's Safety, Vetting and Child Protection policies.

Organisation

The trustees who have served during the year are shown above. The County Chair, County Commissioner, Youth Commissioner, County Secretary and County Treasurer are ex-officio trustees.

Additional trustees are elected, nominated or co-opted to the County Executive Committee in accordance with the charity's constitution referenced above.

The trustees meet regularly to discuss all matters in relation to the charity and there are additional sub-committees to deal with defined terms of reference approved by the trustees:-

The Moor House Management Board manages the operation of Moor House Activity Centre.

The Finance Management Board are responsible for defining financial policy, establishing financial and accounting practices, ensuring effective financial governance and raising additional funds.

The Chair of both boards is appointed by the County Commissioner & County Chair, is approved by the trustees and is required under the Terms of Reference to be a trustee of the charity and report to the full board of trustees.

Membership

Committed to the communities covered by Durham County Council, Darlington, Sunderland, Gateshead and South Tyneside administrative areas, the Scout County consists of 14 districts, and has a current membership of over 6,800 (including adult Occasional Helpers). This represents an increase of 2.9% on the previous year of overall membership.

The charity once again acknowledges the tremendous amount of voluntary help that is given to all aspects of Scouting in the Scout County and especially in supporting the work of the County Team. The trustees express their thanks to all our young leaders, adult leaders, commissioners and supporters for their on-going dedication and hard work.

Review of Activities

The charity's main activities remain unchanged and are the promotion, support and administration of Scouting in Durham Scout County, the running of a scout shop for the sale of uniforms, badges and other equipment, the running of Moor House Adventure Centre for the benefit of the membership, running training courses for volunteers and the provision of large-scale events and competitions for the membership.

As reported above, although there is always more than can be achieved, 2022-23 saw continued success and further improvements in all these areas.

Review of Financial Results

The audited and approved annual accounts of the charity are at the end of this document and a financial summary is given immediately below.

The Statement of Financial Activities shows that the charity's operating income in 2022-23 increased to £570,196 (from £459,080 in 2021-22) primarily due to the organisation resuming its full program of event post Covid and an increase in turnover at our adventure centre.

In addition, the increase in activities levels showed a corresponding increase in operating expenses in 2022-23 to £535,080 (2021-22: £416,669)

Total incoming resources therefore exceeded total resources expended by £35,116 (2021-22: £42,411).

However, when other recognised gains and losses are taken into account the annual accounts show that the change in net incoming resources was a surplus of £32,014 (2021-22: surplus of £55,221). This is due to a reduction in the value of long term investments held by the charity at the end of the financial year.

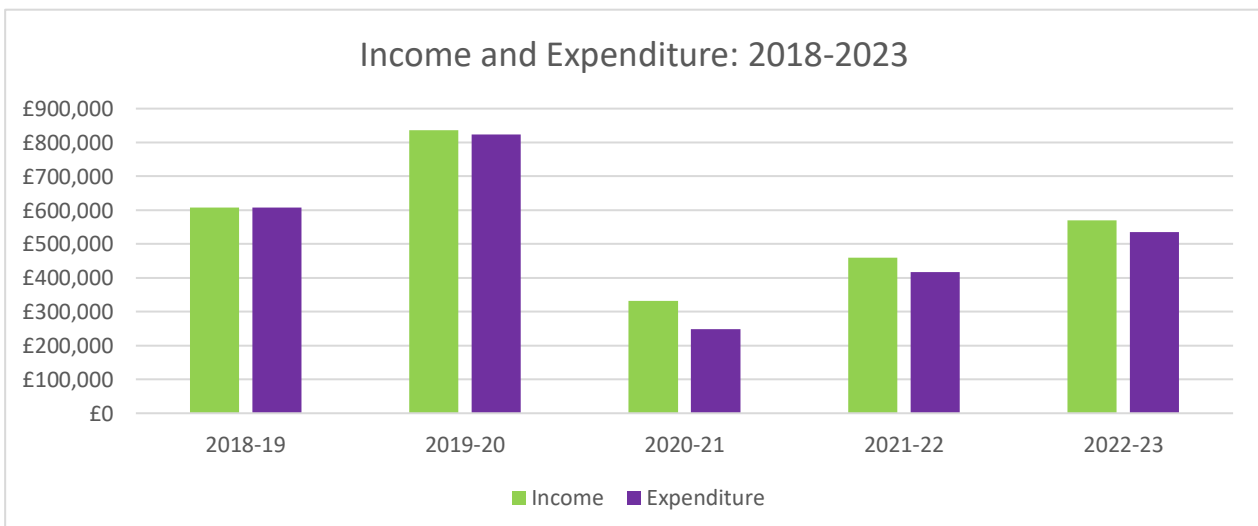
Moor House Adventure Centre's income increased substantially, bringing in revenues of £313,680 (2021-22: £264,776). In line

with the increased revenues expenditure increased to £272,179 (2021-22: £228,702). The centre benefitted from an increase in bookings from our core customers and the trading performance is encouraging.

County shop sales saw a reduction of 26% to £30,309 (2021 -22: £40,953), generating a deficit of £8,146 (2021-22 surplus of £3,140). During the year the shop changed the product mix and it is expected the deficit to reduce in the coming year.

Results from the previous five **years (shown below)** continue to demonstrate that despite variable income year to year (mainly due to the changes in charitable activities such as large county events and international trips), the costs of the charity continue to be appropriately managed in the interest of current and future members.

The 2022-23 operating surplus is better than expected with Moorhouse Adventure Centre contributing a larger surplus than anticipated. Income from Membership fees increased not with standing the membership levy was not increased during the period under review and reflects an increase in membership. The Trustees have made a small increase to the membership fee for the next financial year, as we are experiencing a general increase in costs of the support to members provided by the Scout County.



In line with the general economic trend we are seeing general increases in costs which are unavoidable. These risks are being closely monitored and are reviewed by the trustees on a regular basis. The trustees believe that the charity has established management accounting arrangements in place which enable us to review our financial performance regularly and manage these risks so that the short to medium term financial position of the Scout County is assured.

We remain grateful for the support of various donors and grant making bodies, which are recognised on the Scout County website. The support of the William Leech Charitable Trust, the W. A. Handley Charitable Trust, the Sir John Priestman Charity Trust and the Bernard Sunley Foundation is gratefully acknowledged in supporting the Scout County and making funds available to support local Scouting through the Scout County's grant and loan making processes.

Grant and Loan Making Policies

Making grants and loans to other charities is not an objective of Durham Scouts, but the Scout County does distribute funds provided by such funders to local scout groups. Finance Management Board manages the grant and loan making policies of the Scout County and reports to the Trustees grants received and distributed. Work has been done to simplify the grant making process, and further work in simplifying the application process and policies continues.

Reserves Policy

The trustees continue to adopt a policy of maintaining free reserves (excluding any reserves which finance fixed assets, or designated reserves) at a level of between six and twelve months administrative expenses. This is currently assessed to be £75,000. At the end of the year our free reserves were in line with this policy.

Risk Management

As part of the trustees' commitment to managing the charity's risks, the trustees continue to maintain and update a risk register to identify and manage a wide range of safeguarding, financial, health and safety, reputational and strategic risks.

The full board of trustees has once again reviewed the risk register in 2022-23 and is accountable for the management of identified risks. The responsibilities for risk management are delegated by the full board of trustees to the Finance Management Board, the Moor House Management Board or the County Commissioner and the County Team as appropriate.

At the end of 2022-23 the trustees had identified 38 risks which were being recorded and managed via the risk register

14 of the 38 risks were considered of medium risk with the remainder being low risk. This is an increase in the number of medium risks and reflects the identification of additional root causes which required additional controls to be established. All risks continue to have acceptable risks mitigation controls in place and have been accepted by the trustees.

The trustees are also aware of their on-going obligation to fulfil the objectives of the charity with respect to both the current and future youth membership. As discussed above in the review of the financial results, there continue to be financial challenges and risks in trying to balance the need for expenditure on development against available capital and revenues.

Finance Management Board review and monitor the financial position and processes. Implementing changes where necessary.

Moorhouse Management Board review and monitor the risks associated with Moorhouse Adventure Centre.

The trustees once again acknowledge the ongoing support of Steven Wake (Financial Controller) and Robson Laidler Accountants Limited in supporting this.

Investment Policy

The charity held £136,328 (2021-22: £139,430) in a portfolio of mixed UK equities at the year end, managed by Brewin Dolphin to generate income for the county for the long term.

Trustee Induction and Training

Most of our new trustees are from a scouting background and are therefore familiar with the objectives and operation of the charity.

The Scout County continues to be member of NCVO, which makes additional comprehensive training and support available to trustees.

How We Benefit the Public

As trustees we understand and bear in mind the Charity Commission's guidance on public benefit.

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

In addition to the objectives of the charity above, we also offer support to adult members of the Scout Association volunteering in the Scout County.

The focus of the charity's activities continues to be the provision of support to scout groups (squirrels, beaver scouts, cub scouts and scouts) and scout districts (explorer scouts and scout network) throughout our geographical area. This is provided through the provision of:

- Administrative, organisational and programme support
- Support for the growth and development of Scouting
- Training for both young leaders and adults
- Large scale events, competitions and activities which could not usually be provisioned through the scout group or district
- Management of the Duke of Edinburgh's Award scheme alongside our own scout award schemes such as the Queen's Scout Award
- Access to camping, residential experiences and adventurous activities through Moor House Adventure Centre, which is also available to members of the wider public, and other educational and youth groups.

Diversity and Inclusion

Membership is open to all members of the public in accordance with our religious, equal opportunities and development policies, subject to our safety, vetting and child protection policies.

Female Young People make up 28% of our overall youth membership (a slight increase), and 35% of our adult members are female (a slight decrease).

The overall ethnicity of our membership continues to reflect the communities from which our members are drawn, with 10.4% of our membership being of non-white or other ethnicity. We continue to review how we engage and work with ethnic minority groups in urban areas of the scout county, to ensure that scouting is not only open to all, but available in all communities.

Approximately 31% of our membership identify themselves as having additional needs with respect to health and abilities.

Responsibilities of The Trustees

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing these financial statements (below), the trustees are required to:

- Select suitable accounting policies, and apply them on a consistent basis
- Observe the methods and principles in the Charities Statement of Recommended Practice
- Make judgements and estimates that are prudent and reasonable
- State whether applicable UK accounting standards and Statements of Recommended Practice have been followed, subject to any departures disclosed and explained in the financial statements

- Prepare the financial statements on the on-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 which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011.

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.

Approval of the Trustees Report

Approved by the trustees on 11th September 2023 and signed on their behalf by: -

Trustee: S. Whatt

Report of the Independent Auditors to the Trustees of Durham Scout County Council 2022-23

Opinion

We have audited the financial statements of Durham Scout County Council for the year ended 31st March 2023, which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies.

The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- Give a true and fair view of the state of affairs of the charity as at 31st March 2023 and of its incoming resources and application of resources in the year then ended;
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- The financial statements have been properly prepared in accordance with the Charities Act 2011;

Basis for opinion

We conducted our audit in accordance with International Standards on auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in

the Auditors' responsibilities for the audit of the financial statements section of our report.

We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide the basis of our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- The trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- The trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our

report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you, if, in our opinion:

- The information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- Sufficient accounting records have not been kept; or
- The financial statements are not in agreement with the accounting records and returns; or

- We have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustee's Responsibilities Statement, the trustees are responsible for the preparation of financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have not realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under section 144 of the Charities Act 2011 and report in accordance the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when

it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you, if, in our opinion:

The information given in the Trustees' Annual Report is inconsistent in any material respect with the financial statements; or
Sufficient accounting records have not been kept; or
The financial statements are not in agreement with the accounting records and returns; or
We have not received all the information and explanations we require for our audit.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below:

The risk of material misstatement due to error or fraud has been assessed in conjunction with how internal controls may mitigate any such risk. These controls are reviewed as part of the audit by performing systems walkthroughs to ensure they are operating effectively. Other substantive testing is also performed on all material balances and therefore instances of non-compliance should be identified or considered as insignificant.

A further description of our responsibilities is available on the Financial Reporting Council's website at <https://www.frc.org.uk/auditorsresponsibilities>

This description forms part of our auditor's report.

Other Matters

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose.

To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and charity's trustees as a body, for our audit work, for this report, or for the opinions, we have formed.

Robson Laidler Accountants Limited
Statutory Auditor

Eligible to act as auditor in terms of
Section 1212 of the Companies Act 2006

Fernwood House
Fernwood Road
Jesmond
Newcastle Upon Tyne
Tyne and wear
NE2 1TJ

.....Date

Statements of Financial Activities

Year Ended 31st March 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Income and Endowments from:					
Donations and legacies	3	3,653	17,123	20,776	61,925
Charitable activities	4	121,074	-	121,074	34,621
Other trading activities	5	401,906	-	401,906	358,109
Investment income	6	8,412	-	8,412	4,425
Other income	7	18,028	-	18,028	-
TOTAL INCOMING RESOURCES		553,073	17,123	570,196	459,080
Expenditure on:					
Raising funds	8				
Charitable activities	9	296,561	14,373	310,934	266,815
	10	224,146	-	224,146	149,854
TOTAL RESOURCES EXPENDED		520,707	14,373	535,080	416,669
NET INCOMING/OUTGOING RESOURCES BEFORE OTHER RECOGNISED GAINS		32,366	2,750	35,116	42,411
TRANSFER BETWEEN FUNDS:		35,126	(35,126)	-	-
OTHER RECOGNISED GAINS					
Gains (Losses) on investments	15	(3,102)	-	(3,102)	12,810
		64,390	(32,376)	32,014	55,221
NET INCOMING RESOURCES		64,390	(32,376)	32,014	55,221
Balances brought forward		832,512	97,059	929,571	874,350
Balances carried forward		896,902	64,683	961,585	929,571

Balance Sheet
as at 31st March 2023

	Note	£ 2023	£ 2022
FIXED ASSETS			
Tangible assets	14	491,615	473,089
Investments	15	136,328	139,430
		<u>627,943</u>	<u>612,519</u>
CURRENT ASSETS			
Stock	16	5,884	9,981
Debtors	17	168,199	181,603
Cash at bank and in hand		676,920	669,367
		<u>851,003</u>	<u>860,951</u>
CREDITORS: Amounts falling due within one year	18	(517,361)	(543,899)
NET CURRENT ASSETS		<u>333,642</u>	<u>317,052</u>
NET ASSETS		<u>961,585</u>	<u>929,571</u>
FUNDS			
Unrestricted:			
Designated funds	19	12,209	16,209
Other charitable funds	20	884,693	816,303
Restricted funds	21	64,683	97,059
		<u>961,585</u>	<u>929,571</u>

These financial statements were approved by the trustees on 11th September 2023 and are signed on their behalf by: -

N. McCormick (Chair Finance Management Board)

P. Harnby (County Treasurer)

Trustee

Trustee

DURHAM SCOUT COUNTY COUNCIL
STATEMENT OF CASH FLOWS
31 MARCH 2023

	Note	2023		2022	
		£	£	£	£
Cash flows from operating activities					
Cash generated from operations	24		42,919		101,986
Investing activities					
Purchase of tangible fixed assets		(43,778)		(2,499)	
Proceeds from disposal of tangible fixed assets		-		577	
Investment income received		8412		4425	
Net cash used in investing activities			(35,366)		2,503
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			7,553		104,489
Cash and cash equivalents at beginning of year			669,367		564,878
Cash and cash equivalents at end of year			<u>676,920</u>		<u>669,367</u>

Notes to the Financial Statements Year Ended 31st March 2022

1. Accounting Policies

(a) Basis of Accounting

The 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 the financial statements. These financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Durham County Scout Council meets the definition of a public benefit entity under FRS102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. With respect to the next reporting period the most significant areas of uncertainty that effect the carrying value of assets held by the charity are the level of investment return and performance of investment markets. .

(b) Reconciliation with Previous Generally Accepted Accounting Practice

In preparing the financial statements, the Trustees have considered whether in applying the accounting policies required under the Charities SORP FRS 102 a restatement of comparative items was needed. No restatements were required.

(c) Preparation of Accounts on a Going Concern Basis

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

Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably. The following specific policies are applied to particular categories of income:

- Donations and legacy income us received by way of donations, legacies, grants and gifts and is included in full in the Statement of Financial activities when receivable. Where legacies have been notified to the charity but the criteria for income recognition have not been met, the legacy will be included as a contingent asset and disclosed if material. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes entitled to the grant.
- Investment income is included when receivable.
- The value of services provided by volunteers has not been included.

Expenditure

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

Costs of raising funds comprise the costs associated with attracting donations, grants and legacies and the costs of trading for fundraising purposes.

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

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, Other costs are apportioned on an appropriate basis, as set out in the notes to the accounts.

Support Costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include office costs, personnel, payroll and governance costs which supports the charitable activities. These costs have been allocated to expenditure on charitable activities. Further details of support costs are set out in Note 8.

Tangible Fixed Assets and Depreciation

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

Freehold land and buildings	Buildings element is amortised on a straight-line basis over 50 years. Freehold land is not depreciated.
Fixtures and fittings	10 –50% straight-line basis depending on the asset.

Investments

Investments are accounted for at market value at the year end. Investment income is accounted for on accruals basis. (see also Note 15).

Stocks

Stocks of goods for resale are valued at the lower of cost and net realisable value.

Fund Accountancy

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

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

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

2. Trustees' Remuneration and Expenses

	2023	2022
	£	£
County Commissioner		
- in attending District AGMs throughout the County, Regional Conferences and meetings, reimbursement of costs paid on behalf of Durham Scout County Council	-	-
Other Trustees		
- Reimbursement of travel and other costs paid on behalf of Durham Scout County Council	-	-
	-	-
	-	-

There were no trustees' expenses paid for the year ended 31st March 2023 nor for the year ended 31st March 2022.

Other than disclosed above, no other Trustees, nor any person connected to them, have received any remuneration or expenses during the current or previous year.

3. Donations and Legacies

	Unrestricted	Restricted	Total Funds
	Funds	Funds	2023
	£	£	£
2023			
Sir J Priestman Charitable Trust	2,700	-	2,700
W A Handley Charitable Trust	-	1,750	1,750
Miscellaneous donations including :			
Corporate donations	953	-	953
Groundwork UK	-	1,000	1,000
Bernard Sunley Foundation	-	14,373	14,373
	3,653	17,123	17,123
	3,653	17,123	17,123
2022			
Sir J Priestman Charitable Trust	2,700	-	2,700
W A Handley Charitable Trust	-	1,750	1,750
Miscellaneous donations including :			
Corporate donations	1,339	12,901	14,240
M Craig	10,387	-	10,387
Clothworkers Foundation	-	15,000	15,000
Shakespeare Temperance Trust	-	3,000	3,000
Catherine Cookson Trust	-	3,000	3,000
Bernard Sunley Foundation	-	11,848	11,848
	14,426	47,499	61,925
	14,426	47,499	61,925

4. Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
County activities	121,704	-	121,704
	<u>121,704</u>		<u>121,704</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
County activities	34,621	-	34,621
	<u>34,621</u>		<u>34,621</u>

5. Other Trading Activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Scout shop sales	30,309	30,309	40,953	40,953
Membership fees	57,917	57,917	52,380	52,380
Activity Centre fees	313,680	313,680	264,776	264,776
	<u>401,906</u>	<u>401,906</u>	<u>358,109</u>	<u>358,109</u>

6. Investment Income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Bank interest received	2,400	-	2,400	23
Dividends	6,012	-	6,012	4,402
	<u>8,412</u>	<u>-</u>	<u>8,412</u>	<u>4,425</u>

7. Other Income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Dead of Easement	17,696	-	17,696	-
Miscellaneous incomes	332	-	332	-
	<u>18,028</u>	<u>-</u>	<u>18,028</u>	<u>-</u>

Durham Scout County Annual Report and Accounts 2022-2023

8. Expenditure

2023	Allocation basis	Scout Store £	Training Courses £	Member Services £	Moor House £	Governance £	Total 2023 £
Costs directly allocated to activities							
cost of sales	Direct	28,144	-	4,854	22,877	-	55,875
Sales Commission	Direct	-	-	-	1,864	-	1,864
Licences	Direct	-	-	948	2,112	-	3,060
Staff costs	Direct	8,423	4,183	27,297	166,159	4,183	210,245
Training costs	Direct	-	3,078	-	-	-	3,078
Event costs and support to members	Direct	-	-	108,548	-	-	108,548
International Expense	Direct	-	-	-	-	-	-
Donations	Direct	-	-	14,628	-	-	14,628
Subtotal		36,567	7,261	156,275	193,012	4,183	397,298
Support Costs							
Advertising	Direct	-	-	240	-	-	240
Depreciation	Direct	594	-	6,311	18,347	-	25,252
Rates and water	Direct	-	-	3,225	1,967	-	5,192
Insurance	Direct	-	-	2,048	7,726	-	9,774
Cleaning	Direct	-	-	231	1,310	-	1,541
Heat and light	Direct	-	-	2,210	12,524	-	14,734
Investment management fees	Direct	-	-	300	-	-	300
Audit and legal	Direct	-	-	-	-	25,536	25,536
Motor Expenses	Direct	-	-	-	1,328	-	1,328
Travelling & Meeting	Direct	-	-	2,610	85	-	2,695
Bank Charges	Usage	38	-	78	78	-	194
Telephone costs	Staff time	185	-	394	1,843	-	2,422
Other office costs	Staff time	328	660	3,142	1,814	660	6,604
Sundry expenses	Staff time	-	-	214	1,031	-	1,245
Card M/C	Usage	363	-	-	412	-	775
Repairs	Direct	40	-	-	20,308	-	20,348
Printing, stationery and post	Direct	340	-	-	1,525	-	1,865
Irrecoverable input tax	Usage	-	-	8,868	8,869	-	17,737
Sub total		1,888	660	29,871	79,167	26,196	137,782
Total Expenditure		38,455	7,921	186,146	272,179	30,379	535,080

Durham Scout County Annual Report and Accounts 2022-2023

2022	Allocation basis	Scout Store £	Training Courses £	YIF Expenses £	Member Services £	Moor House £	Governance £	Total 2022 £
Costs directly allocated to activities								
Cost of Sales	Direct	28,843	-	-	5,260	19,604	-	53,707
Sales Commission	Direct	-	-	-		3,512	-	3,512
Licences		-	-	-	1,023	2,208	-	3,231
Staff costs	Direct	6,962	3,677		29,210	135,215	3,677	178,741
Repayment of overclaim of YIF Grant		-	-	23,798	-	-	-	23,798
Training costs	Direct	-	269	-	-	-	-	269
Event costs and support to members	Direct	-	-	-	9,219	-	-	9,219
International Expense	Direct	-	-	-	12,763	-	-	12,763
Donations	Direct	-	-	-	6,848	-	-	6,848
Sub total		35,805	3,946	23,798	64,323	160,539	3,677	292,088
Support Costs								
Advertising	Direct	-	-	-	240	308	-	548
Depreciation	Direct	596	-	-	11,180	17,791	-	29,567
Loss on disposal of assets						577		577
Rates and water	Direct	-	-	-	526	2,884	-	3,410
Insurance	Direct	-	-	-	2,512	6,214	-	8,726
Cleaning		-	-	-	149	843	-	992
Heat and light	Direct	-	-	-	1,267	7,180	-	8,447
Investment management fees	Direct	-	-	-	300	-	-	300
Audit and legal	Direct	-	-	-	-	-	27,975	27,975
Motor Expenses	Direct	-	-	-	18	-	-	18
Travelling & Meeting	Direct	-	-	-	725	67	-	792
Bank Charges	Usage	28	-	-	56	56	-	140
Telephone costs	Staff time	190	-	-	382	1,892	-	2,464
Other office costs	Staff time	312	880	-	1,936	4,794	880	8,802
Sundry expenses	Staff time	-	-	-	508	1,191	-	1,699
Card M/C	Usage	-	-	-	215	473	-	688
Repairs	Direct	552	-	-	-	18,603	-	19,155
Printing, stationery and post	Direct	330	-	-	186	815	-	1,331
Irrecoverable input tax	Usage	-	-	-	4,475	4,475	-	8,950
Sub total		2,008	880	-	24,675	68,163	28,855	124,581
Total Expenditure		37,813	4,826	23,798	88,998	228,702	32,532	416,669

9. Cost of Raising Funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Scout shop purchases	38,455	-	38,455	37,813	37,813
Investment management fees	300	-	300	300	300
Activity Centre fees	257,806	14,373	272,179	228,702	228,702
	<u>296,561</u>	<u>14,373</u>	<u>310,934</u>	<u>266,815</u>	<u>266,815</u>

10. Cost of Charitable Activities Per Fund

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Events and support provided to members	185,846	-	185,846
Training	7,921	-	7,921
Governance costs	30,379	-	30,379
	<u>224,146</u>	<u>-</u>	<u>224,146</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Events and support provided to members	81,850	30,646	112,496
Training	4,826	-	4,826
Governance costs	32,532	-	32,532
	<u>119,208</u>	<u>30,646</u>	<u>149,854</u>

11. Cost of Charitable Activities by Activity Type

	Activities undertaken directly £	Support Costs £	Total funds 2023 £	Total funds 2022 £
Events and support provided to members	156,275	29,571	185,846	112,496
Training	7,261	660	7,921	4,826
Governance costs	4,183	29,196	30,379	32,532
	<u>167,719</u>	<u>56,427</u>	<u>224,146</u>	<u>149,854</u>

12. Payroll Costs

	2023	2022
	£	£
The aggregate payroll costs were:		
Wages and Salaries	199,332	175,866
Social Security costs	6,711	5,350
Pension Contributions	3,086	2,656
	209,129	183,872
	209,129	183,872

Particulars of Employees:

The average number of full time equivalent staff employed by the charity during the financial year amounted to:

	2023	2022
Store and cleaning staff	1	1
Administration	4	3
Campsite and activities	14	12
	19	16
	19	16

No member of staff received remuneration in excess of £60,000 in either year.

Key management personnel received remuneration of £21,915 (2022: £32,777) in the year.

13. Auditors Remuneration

	2023	2022
	£	£
Audit fees	7,420	7,000
	7,420	7,000

14. Tangible Fixed Assets

	Freehold		
	Land & Buildings	Fixtures & Equipment	Total
Cost	£	£	£
At 1 April 2022	629,915	289,823	919,738
Additions	31,598	12,180	43,778
	661,513	302,003	963,516
Depreciation			
At 1 April 2022	189,795	256,854	446,649
Charge for the year	11,782	13,470	25,252
	201,577	270,324	471,901
Net book value			
At 31 March 2023	459,936	31,679	491,615
At 31 March 2022	440,120	32,969	473,089

Included above is £95,000 (2022: £95,000) relating to freehold land which has not been depreciated.

15. Fixed Asset Investments

	2023
	£
Listed investments:	
Market value at 1st April 2022	139,430
Net unrealised investment gain	(3,102)
	136,328
Market value 31st March 2023	136,328

16. Stock

	2023	2022
	£	£
Store stock	5,884	9,981
	5,884	9,981

17. Debtors

	2023	2022
	£	£
Trade debtors	37,627	170,373
Prepayments and accrued income	127,054	6,878
Loans to groups	2,735	3,485
Other debtors	783	867
	168,199	181,603
	168,199	181,603

18. Creditors: Amounts Falling Due Within One Year

	2023	2022
	£	£
Trade creditors	16,668	6,471
Accruals and deferred income	469,366	477,702
Other loans	30,000	30,000
VAT	1,327	5,451
Other creditors	-	24,275
	517,361	543,899
	517,361	543,899

19. Funds – Movement in Unrestricted Funds

	General Funds	Designated Funds	Total
	£	£	£
Balance at 1 April 2022	816,303	16,209	832,512
Income and gains	553,073	-	553,073
Expenses and losses	(523,809)	-	(523,089)
Transfers	39,126	(4,000)	35,126
Balance at 31 March 2023	884,693	12,209	896,902
	884,693	12,209	896,902

Durham Scout County Annual Report and Accounts 2022-2023

Designated Funds	Balance at 1.4.2022 £	Income & Gains £	Expenditure & Losses £	Transfers £	Balance at 31.3.2023 £
The Horace Robinson International Fund	14,613	-	-	(4,000)	10,613
County Development Fund	1,596	-	-	-	1,596
	<u>16,209</u>	<u>-</u>	<u>-</u>	<u>(4,000)</u>	<u>12,209</u>

Designated funds and the use of these funds are as follow: -

The Horace Robinson International Fund

Represents funds originally bequeathed to the County which has been designated by the trustees for international purposes.

County Development Fund

This is a designated fund arising from funds raised to finance development across the County.

20. Restricted Funds

Restricted Funds	Balance at 1.4.2022 £	Income & Gains £	Expenditure & Losses £	Transfers £	Balance at 31.03.23 £
County Commissioners Fund	13,458	-	-	(235)	13,223
Testimonial Fund	8,654	-	-	-	8,654
Moorhouse Development Fund	2,592	-	-	-	2,592
Capital Projects Fund	16,393	-	-	-	16,393
W A Handley Development Fund	12,250	1,750	-	-	14,000
Scouting at Home	1,971	-	-	-	1,971
Bernard Sunley Fund	-	14,373	14,373	-	-
AAP Fund	5,066	-	-	-	5,066
YLT 1st Aid Fund	2,784	-	-	-	2,784
Event Funds	2,654	-	-	(2,654)	-
MH Accessible Accommodation Fund	31,237	1,000	-	(32,237)	-
	<u>97,059</u>	<u>17,123</u>	<u>14,373</u>	<u>(35,126)</u>	<u>64,683</u>

Restricted funds and the restrictions on the use of these funds are: -

County Commissioners Fund

Represents funds made available to the County Commissioner to use at his discretion in aiding needs in scouting.

Testimonial Fund

Represents funds available to persons aged between 6 and 17 years of age in scouting, to help towards travelling costs to a scouting event held within the United Kingdom.

Moorhouse Development Fund

Represents funds available towards developing Moorhouse and its activities.

Capital Projects Fund

Represents monies donated by the Sir James Knott Charitable Trust for capital projects of the charity or Scout groups within Durham Scout County. £1827 was spent on projects at Moor House in the year and has been transferred to the general fund.

Youth Investment Fund

Represents grant monies received to help grow and expand scouting and activities in Sunderland and Darlington Districts.

W A Handley Development Fund

Represents grants received for use in certain geographical areas within the County.

Scouting at Home

Represents monies donated to help Scouting at Home initiatives during the COVID 19 Pandemic.

Bernard Sunley Fund

Represents a grant received to assist local scout groups with the cost of outdoor activities.

Crowdfund

Represents Crowdfunding monies raised during the COVID 19 pandemic to enable the charity to continue.

AAP fund

Represents funding to adapt Moorhouse to enable more flexible hours and activities throughout the COVID 19 pandemic.

YLT First Aid Fund

Represents monies received to deliver a first aid programme to volunteers.

Event Funds

Represents funds to help run future scout events.

MH Accessible Accommodation Fund

Represents funds to improve disabled access to Moor House and renovate the accessible accommodation.

21. Analysis of Net Assets Between Funds

	Tangible Fixed Assets	Current Assets less Liabilities	Total
	£	£	£
Restricted Funds			
County Commissioner's Fund	-	13,223	13,223
Testimonial Fund	-	8,654	8,654
Moorhouse Development Fund	-	2,592	2,592
Capital Projects Fund	-	16,393	16,393
W A Handley Development Fund	-	14,000	14,000
Scouting at Home	-	1,971	1,971
AAP Fund	-	5,066	5,066
YLT 1st Aid Fund	-	2,784	2,784
Events Funds	-	-	-
MH Accessible Accommodation Fund	-	-	-
		64,683	64,683
Unrestricted Funds	627,943	268,959	896,902
		64,683	64,683
Total net assets	627,943	333,642	961,585

22. Commitments

The charity had total guarantees and commitments at the balance sheet date of £754 (2022: £1,478).

23. Related Parties Disclosure

There were no related party transactions in the current year or the preceding year.

24. Cash generated from operations

	2023	2022
	£	£
Surplus for the year	32,014	55,221
Adjustments for:		
Investment income recognised in statement of financial activities	(8,412)	(4,425)
Fair value gains and losses on investments	3,102	(12,810)
Depreciation and impairment of tangible fixed assets	25,252	29,567
Movements in working capital:		
Decrease in stocks	4,097	3,574
Decrease in debtors	13,404	46,632
(Decrease) in creditors	(26,538)	(15,773)
Cash generated from operations	42,919	101,986

25. Analysis of changes in net funds

The Durham Scouts had no debt during the year.

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Durham Scout County Council

Moor House Adventure Centre
Rainton Gate
Houghton le Spring
County Durham
DH4 6QY

Phone: 0191 584 1703

E-mail: info@durhamscouts.org.uk

www.durhamscouts.org.uk

DURHAM SCOUT COUNTY COUNCIL

England & Wales - Charity number 520719

Accounts



Durham Scout County Council
Annual Report and Accounts
2021 - 2022



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Photography Credits

Photographs bring our Annual Report to life and our thanks go to the members of the County Media and Digital Team, and other members of the County whose photographs are used throughout this report.

Welcome from the County Chair

It gives me great pleasure to present our Trustees Annual Report and Accounts for the year ending 31st March 2022.

Since our last report, as an organisation, we continued to face significant issues due to the ongoing global covid pandemic throughout 2021 - 2022. However, despite all the challenges we have endured, we remain resilient as an organisation, adapting and being innovative in the ways we engage with our members.

We have learned to live with this threat and huge efforts have been put into adapting to virtual scouting because we have not been able to meet face to face for our regular weekly meetings.

As we start a new year it is gratifying to see that all of the hard work from our leaders has paid off. Across the County we have a solid and devoted team of leaders and young people who are anxious to return to face to face scouting

I have never been prouder to be a part of the team and feel privileged to volunteer with such a fantastic group of adults and young people to help move Scouting forward in County Durham.

responsibly, and we retain the ability to support those who need it most.

Other risk areas remain under frequent review with process improvements identified and adopted where appropriate.

My thanks go to my fellow trustees, the County Team, and all those who support Scouting in County Durham.

Steven Whatt

County Chair

In the "Back to Basics" programme, progress has been made in a number of areas, including support, online programmes, and Groups rebuilding links with others to support the wider community.

The annual accounts set out below demonstrate that our finances continue to be managed

County Commissioners Report

Overview

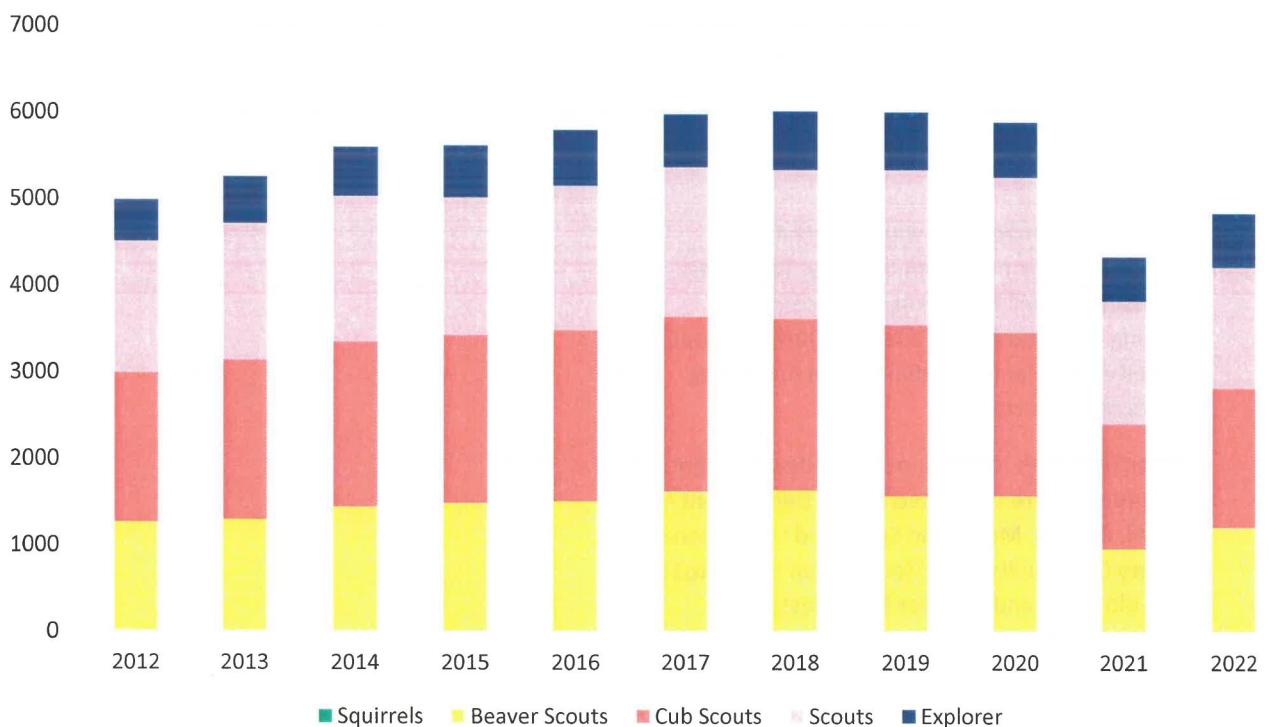
2021-2022 was my first full year as County Commissioner, and what a year it proved to be. For most of the year we continued to be readjusting and coping with the final phase of lockdown due to the pandemic. Durham Scouts have faced the challenge head on, and we have had another year of positive achievement although our development objectives for the year were not completely met. The sound management and governance of the charity, coupled with the support of our adult volunteers across the Scout County ensure that we continue to meet our charitable objectives in a responsible and enjoyable manner.

through a refinement and reprioritisation in our focus while still meeting our strategic objectives.

The Scout County responded to the challenges by adapting our programmes to ensure that the young people were still able to enjoy scouting activities, albeit in the comfort of their own home and with their families supporting them. The Scouting from Home programme including Camp at Home events, combined with the use of outdoor spaces (when meeting in-person was permitted) continued and proved to be a success in delivering scouting in difficult and different circumstances. The final Camp@Home event “Seaside Splash” comprised a large number of online events and activities for the members to enjoy. This would not have been possible without the financial support from various funders.

Many volunteers and members have taken the opportunity to refresh their current skills or to develop new ones, and will hopefully be reflected in a new phase of Scouting as we move into 2022 to 2023. This will be called ‘Embracing Change’.

Youth Numbers : 2012 - 2022



During the year face-to-face Scouting continued to be suspended due to the coronavirus pandemic. Our volunteers developed innovative ways to engage with the membership and young people

Much of our Scouting is done in a quiet and unobtrusive manner, and that’s exactly how things have progressed this year. It might be a tree planting exercise, painting the Scout hut or

repairing the tentage that has been undertaken, but these are all tasks which help to sustain our Group, District, County and the facilities at Moor House. Without the flexibility of our many volunteers Scouting would not have adapted to the changes required to move into and transition out of lockdown.

We would not have survived the long months of lockdown without the dedication of our Scout leaders and their enthusiasm and drive to make sure Scouting returned to normal. As County Commissioner I am grateful to each and every leader, supporter and their families for the time and commitment they make to Scouting. We are extremely fortunate in the Scout County to have a strong Scouting foundation and on this we will rebuild our programme of events, activities and weekly meetings to enrich our members.

Youth Growth

As can be seen in the chart above, 2021-22 was an interesting year for growth in youth numbers, with an increase of 12% in membership in the core 4 to 18 age range across the County.

Despite a reduction of 37% in the 18 to 24 year-old Scout Network there was still an overall increase of 9% across all youth sections.

We saw a general increase in numbers across most districts.

There was an increase in waiting lists due to Groups reaching maximum capacity. To address this issue, we will be working on recruitment, training and retention of adults in Durham Scouts as well as programme webinars and mentoring across the districts.

Under the Youth Investment Fund, development and growth were supported by the Department for Digital, Culture, Media and Sport and the National Lottery Community Fund, focusing on the 10 to 17 year-old Scout and Explorer Scout sections.

2021 saw the opening of a new section of Squirrels in Darlington, which shows that with the

appropriate support from the Regional Services Team and determination from local leaders we are able to open and sustain new Scouting provision in some of the most disadvantaged communities.

Adult Recruitment

During the year 2021 to 2022 we have seen a small decrease in the number of Leaders in the County. This has been due to the impacts of the pandemic and natural turnover of Leaders. At the end of this period we have started to engage with potential new Leaders and take positive actions to retain our Leadership



Department for
Digital, Culture
Media & Sport



Trustees' Annual Report

Year Ending 31st March 2022

The trustees once again take pleasure in presenting their report along with the financial statements of the charity for the year ended 31st March 2022.

The financial statements included below have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Statement of Recommended Practice, Accounting and Reporting by Charities, applicable to charities preparing their accounts in accordance with FRS 102 (known as the Charities SORP (FRS 102)) and the Charities Act 2011.

Constitution and Objects

Durham Scout County Council, also known as Durham Scout County Association (and informally as 'Durham Scouts' or 'the Scout County'), is a registered charity in England and Wales (number 520719) and was formed in 1908.

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 Scout Association, the Policy, Organisation and Rules (POR) of the Scout Association; and also by a constitutional document which defines the Scout County's implementation of POR Chapter 5 ('The Scout County') with respect to the operation of the County Scout Council and the County Executive Committee.

Trustees are appointed in accordance with the POR of the Scout Association and as specified in the County's constitutional document.

Additional Information

Principal Address

Moor House Adventure Centre
Rainton Gate
Houghton le Spring
County Durham
DH4 6QY

Banks

Lloyds TSB
19 Market Place
Durham
DH1 3NL

Charity Number

520719

Scout Association Registration Number

116

Auditors

Robson Laidler Accountants Limited
Fernwood House
Fernwood Road
Jesmond
Newcastle upon Tyne
Tyne and Wear
NE2 1TJ

CAF Bank
Kings Hill
West Malling
Kent
ME19 4TA

Trustees for the Year 2021-2022

Trustees – Ex-Officio

S.Whatt	Chair from 04/21
B.Johnson	Acting County Commissioner 04/21 to 09/21, County Commissioner from 09/21
C.Knox	County Youth Commissioner
M.Walker	Secretary from 04/21 to 09/21
Vacant	Secretary from 09/21
P.Harnby	Treasurer

Trustees

Elected Members

V.Hunter	D.Williamson from 04/21 to 09/21
N.McCormick	R.Currah
G.Piskosz	M.Ireland

County Commissioner Nominated Members

H.Stubbs from 04/21	C.McIntyre from 04/21 to 03/22
I.Hammond	

Co-Opted Members

A.Jenkins until 03/22	P.Woods
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The objectives of the charity are the physical, mental and spiritual development of young people and are based on the Purpose of The Scout Association, namely: *“Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society”*.

The charity is committed to the equality of all members in accordance with The Scout Association's Religious, Equal Opportunities and Development policies and to the safety and well-being of all members in accordance with The Scout Association's Safety, Vetting and Child Protection policies.

Organisation

The trustees who have served during the year are shown above. The County Chair, County Commissioner, Youth Commissioner, County Secretary and County Treasurer are ex-officio trustees.

Additional trustees are elected, nominated or co-opted to the County Executive Committee in accordance with the charity's constitution referenced above.

The trustees meet regularly to discuss all matters in relation to the charity and there are additional sub-committees to deal with specific matters.

The Moor House Management Board manages the operation of Moor House Activity Centre, with a defined Terms of Reference approved by the trustees. The Chair of the Moor House Management Board is appointed by the County Commissioner & County Chair, is approved by the trustees and is required under the Terms of Reference to be a trustee of the charity and report to the full board of trustees.

The Finance Management Board also has defined Terms of Reference agreed by the trustees and is responsible for defining financial policy, establishing financial and accounting practices, ensuring effective financial governance and raising additional funds.

The Chair of the Finance Management Board is appointed by the County Commissioner & County Chair, is approved by the trustees and is required under the Terms of Reference to be a trustee of the charity and report to the full board of trustees.

The Youth Investment Fund (YIF) Board manages the YIF grant of more than £270,000, received from the Big Lottery Community Fund and the Department for Digital, Media, Culture and Sport. The YIF Board comprises a Chair (also required to be a trustee), representatives of the County and representatives of Darlington and Sunderland Scout Districts, who are the beneficiaries of the YIF grant. Following the completion of the project in July 2021 the YIF Board was disbanded.

Membership

Committed to the communities covered by Durham County Council, Darlington, Sunderland, Gateshead and South Tyneside administrative areas, the Scout County consists of 14 districts, and has a current membership of just over 6,600 (including adult Occasional Helpers). This represents an increase of 3.9% on the previous year of overall membership.

The charity once again acknowledges the tremendous amount of voluntary help that is given to all aspects of Scouting in the Scout County and especially in supporting the work of the County Team. The trustees express their thanks to all our young leaders, adult leaders, commissioners and supporters for their on-going dedication and hard work.

Review of Activities

The charity's main activities remain unchanged and are the promotion, support and administration of Scouting in Durham Scout County, the running of a scout shop for the sale of uniforms, badges and other equipment, the running of Moor House Adventure Centre for the benefit of the membership, running training courses for volunteers and the provision of large-scale events and competitions for the membership.

As reported above, although there is always more than can be achieved, 2021-22 saw continued success and further improvements in all these areas.

Review of Financial Results

The audited and approved annual accounts of the charity are at the end of this document and a financial summary is given immediately below.

The Statement of Financial Activities shows that the charity's operating income in 2021-22 increased to £459,080 (from £331,779 in 2020-21) primarily due to the easing of Covid lockdown restrictions and the subsequent increase in turnover at our adventure centre.

In addition, the increase in activities levels showed a corresponding increase in operating expenses in 2021-22 to £416,669 (2020-21: £248,587)

Total incoming resources therefore exceeded total resources expended by £42,411 (2020-21: £83,192). Mainly due to the receipt of covid related grants in the previous year.

However, when other recognised gains and losses are taken into account the annual accounts show that the change in net incoming resources was a surplus of £55,221 (2020-21: surplus of £106,710). This is principally due to an increase in the value of long term investments held by the charity at the end of the financial year.

Moor House Adventure Centre's income increased substantially, bringing in revenues of £264,776 (2020-21: £105,512). In line with the increased revenues expenditure increased to £228,702 (2020-21: £123,030). The centre benefitted from an increase in bookings following the easing of lockdown restrictions and the trading performance is encouraging.

County shop sales increased significantly in 2021-22 to £40,953 (2020-21: £12,262), generating a small surplus of £3,140 (2020-21 deficit of £1,178). This is slightly ahead of expectations.

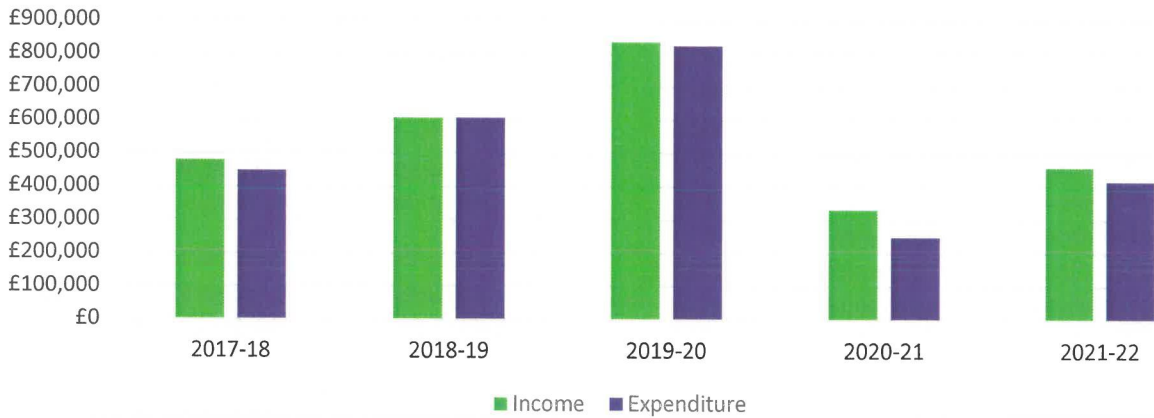
Results from the previous five years (shown below) continue to demonstrate that despite variable income year to year (mainly due to the changes in charitable activities such as large county events and international trips), the costs of the charity continue to be appropriately managed in the interest of current and future members.

Grant and Loan Making Policies

The 2021-22 operating surplus is better than

Making grants and loans to other charities is not

Income and Expenditure: 2017-2022



expected. However, there continues to be uncertainty regarding the continued impact the virus may have on Scouting in the county coupled with the changing economic climate. These risks are being reviewed and monitored by the trustees on a regular basis. The trustees believe that the charity has established management accounting arrangements in place which have been managing the year-to-year variability in income so that the short to medium term financial position of the Scout County is assured.

Following an increase in the membership levy the previous year the Trustees chose to maintain the levy at its current level. Many local Scout groups face their own financial challenges due to the effects of lockdown and a reduction in membership income. We anticipate increases in the costs to both the Scout County, and the broader support being provided by the Scout County, but believe we are able to adsorb these increases in the short term.

We remain grateful for the support of various donors and grant making bodies, which are now recognised on the Scout County website. The support of the William Leech Charitable Trust, the W. A. Handley Charitable Trust, the Sir John Priestman Charity Trust and the Bernard Sunley Foundation is gratefully acknowledged in supporting the Scout County and making funds available to support local Scouting through the Scout County's grant and loan making processes.

an objective of Durham Scouts, but the Scout County does distribute funds provided by such funders to local scout groups.

Finance Management Board manages the grant and loan making policies of the Scout County and reports to the Trustees grants received and distributed. Further work is being done to simplify the grant making process.

Reserves Policy

The trustees continue to adopt a policy of maintaining free reserves (excluding any reserves which finance fixed assets, or designated reserves) at a level of between six and twelve months administrative expenses. This is currently assessed to be £75,000. At the end of the year our free reserves were in line with this policy.

Risk Management

As part of the trustees' commitment to managing the charity's risks, the trustees continue to maintain and update a risk register to identify and manage a wide range of safeguarding, financial, health and safety, reputational and strategic risks.

The full board of trustees has once again reviewed the risk register in 2021-22 and is accountable for the management of identified risks. The responsibilities for risk management are delegated by the full board of trustees to the Finance Management Board, the Moor House Management Board, the YIF Board or the County Commissioner and his County Team as appropriate.

At the end of 2021-22 the trustees had identified 38 risks which were being recorded and managed via the risk register

Sixteen of the 38 risks were considered of medium risk with the remainder being low risk. This is an increase in the number of medium risks and reflects the identification of additional root causes which required additional controls to be established. All risks continue to have acceptable risks mitigation controls in place and have been accepted by the trustees.

The trustees are also aware of their on-going obligation to fulfil the objectives of the charity with respect to both the current and future youth membership. As discussed above in the review of the financial results, there continue to be financial challenges and risks in trying to balance the need for expenditure on development against available capital and revenues.

Finance Management Board continue to review and monitor the financial position and processes. Implementing changes where necessary.

The trustees once again acknowledge the on-going support of Steven Wake (Financial Controller) and Robson Laidler Accountants Limited in supporting this.

Investment Policy

The charity held £139,430 (2020-21: £126,620) in a portfolio of mixed UK equities at the year end, managed by Brewin Dolphin to generate income for the county for the long term.

Trustee Induction and Training

Most of our new trustees are from a scouting background and are therefore familiar with the objectives and operation of the charity.

The Scout County continues to be member of NCVO, which makes additional comprehensive training and support available to trustees.

How We Benefit the Public

As trustees we understand and bear in mind the Charity Commission's guidance on public benefit.

The Scout County continues to meet the Charity Commission's public benefit criteria under both

the advancement of education and the advancement of citizenship or community development headings.

In addition to the objectives of the charity above, we also offer support to adult members of the Scout Association volunteering in the Scout County.

The focus of the charity's activities continues to be the provision of support to scout groups (squirrels, beaver scouts, cub scouts and scouts) and scout districts (explorer scouts and scout network) throughout our geographical area. This is provided through the provision of:

- Administrative, organisational and programme support
- Support for the growth and development of Scouting
- Training for both young leaders and adults
- Large scale events, competitions and activities which could not usually be provisioned through the scout group or district
- Management of the Duke of Edinburgh's Award scheme alongside our own scout award schemes such as the Queen's Scout Award
- Access to camping, residential experiences and adventurous activities through Moor House Adventure Centre, which is also available to members of the wider public, and other educational and youth groups.

Diversity and Inclusion

Membership is open to all members of the public in accordance with our religious, equal opportunities and development policies, subject to our safety, vetting and child protection policies.

Female Young People make up 27% of our overall youth membership (unchanged), and 38% of our adult members are female (a slight decrease).

The overall ethnicity of our membership continues to reflect the communities from which our members are drawn, with 16.4% of our membership being of non-white or other ethnicity. We continue to review how we engage and work with ethnic minority groups in urban areas of the scout county, to ensure that scouting is not only open to all, but available in all communities.

Approximately 24% of our membership identify themselves as having additional needs with respect to health and abilities.

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Responsibilities of The Trustees

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing these financial statements (below), the trustees are required to:

- Select suitable accounting policies, and apply them on a consistent basis
- Observe the methods and principles in the Charities Statement of Recommended Practice
- Make judgements and estimates that are prudent and reasonable
- State whether applicable UK accounting standards and Statements of Recommended Practice have been followed, subject to any departures disclosed and explained in the financial statements

- Prepare the financial statements on the on-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 which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011.

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.

Approval of the Trustees Report

Approved by the trustees on 12th April 2023 and signed on their behalf by: -

Trustee: S. Whatt



misstatement in the financial statements or a material misstatement of the other information.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you, if, in our opinion:

- The information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- Sufficient accounting records have not been kept; or
- The financial statements are not in agreement with the accounting records and returns; or
- We have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustee's Responsibilities Statement, the trustees are responsible for the preparation of financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have not realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under section 144 of the Charities Act 2011 and report in accordance the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you, if, in our opinion:

The information given in the Trustees' Annual Report is inconsistent in any material respect with the financial statements; or
Sufficient accounting records have not been kept; or
The financial statements are not in agreement with the accounting records and returns; or
We have not received all the information and explanations we require for our audit.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below:

The risk of material misstatement due to error or fraud has been assessed in conjunction with how internal controls may mitigate any such risk. These controls are reviewed as part of the audit by performing systems walkthroughs to ensure they are operating effectively. Other substantive testing

is also performed on all material balances and therefore instances of non-compliance should be identified or considered as insignificant. A further description of our responsibilities is available on the Financial Reporting Council's website at <https://www.frc.org.uk/auditorsresponsibilities>.

This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose.

To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and charity's trustees as a body, for our audit work, for this report, or for the opinions, we have formed.

Robson Laidler Accountants Ltd
Robson Laidler Accountants Limited
Statutory Auditor

Eligible to act as auditor in terms of Section
1212 of the Companies Act 2006

Fernwood House
Fernwood Road
Jesmond
Newcastle Upon Tyne
Tyne and wear
NE2 1TJ

3 MayDate *2023*

Statements of Financial Activities

Year Ended 31st March 2022

		Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	Note	£	£	£	£
Income and Endowments from:					
Donations and legacies	3	14,426	47,499	61,925	116,244
Charitable activities	4	34,621	-	34,621	31,758
Other trading activities	5	358,109	-	358,109	179,431
Investment income	6	4,425	-	4,425	4,346
TOTAL INCOMING RESOURCES		411,581	47,499	459,080	331,779
Expenditure (see note 7) on:					
Raising funds	8	255,794	11,021	266,815	136,770
Charitable activities	9	119,208	30,646	149,854	111,817
TOTAL RESOURCES EXPENDED		375,002	41,667	416,669	248,587
NET INCOMING/OUTGOING RESOURCES BEFORE OTHER RECOGNISED GAINS		36,579	5,832	42,411	83,192
TRANSFER BETWEEN FUNDS:		-	-	-	-
OTHER RECOGNISED GAINS					
Gains (Losses) on investments	14	12,810	-	12,810	23,518
		49,389	5,832	55,221	106,710
NET INCOMING RESOURCES		49,389	5,832	55,221	106,710
Balances brought forward		783,123	91,227	874,350	767,640
Balances carried forward		832,512	97,059	929,571	874,350

Balance Sheet
as at 31st March 2022

	Note	£ 2022	£ 2021
FIXED ASSETS			
Tangible assets	13	473,089	500,734
Investments	14	139,430	126,620
		612,519	627,354
CURRENT ASSETS			
Stock	15	9,981	13,555
Debtors	16	181,603	228,235
Cash at bank and in hand		669,367	564,878
		860,951	806,668
CREDITORS: Amounts falling due within one year	17	(543,899)	(559,672)
NET CURRENT ASSETS		317,052	246,996
NET ASSETS		929,571	874,350
FUNDS			
Unrestricted:			
Designated funds	18	16,209	16,209
Other charitable funds	18	816,303	766,914
Restricted funds	19	97,059	91,227
		929,571	874,350

These financial statements were approved by the trustees on 12th April 2023 and are signed on their behalf by: -

N. McCormick (Chair Finance Management Board)

Trustee



P. Harnby (County Treasurer)

Trustee



Notes to the Financial Statements Year Ended 31st March 2022

1. Accounting Policies

(a) Basis of Accounting

The 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 the financial statements. These financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Durham County Scout Council meets the definition of a public benefit entity under FRS102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. With respect to the next reporting period the most significant areas of uncertainty that effect the carrying value of assets held by the charity are the level of investment return and performance of investment markets. .

(b) Reconciliation with Previous Generally Accepted Accounting Practice

In preparing the financial statements, the Trustees have considered whether in applying the accounting policies required under the Charities SORP FRS 102 a restatement of comparative items was needed. No restatements were required.

(c) Preparation of Accounts on a Going Concern Basis

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

Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably. The following specific policies are applied to particular categories of income:

- Donations and legacy income us received by way of donations, legacies, grants and gifts and is included in full in the Statement of Financial activities when receivable. Where legacies have been notified to the charity but the criteria for income recognition have not been met, the legacy will be included as a contingent asset and disclosed if material. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes entitled to the grant.
- Investment income is included when receivable.
- The value of services provided by volunteers has not been included.

Expenditure

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

Costs of raising funds comprise the costs associated with attracting donations, grants and legacies and the costs of trading for fundraising purposes.

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

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, Other costs are apportioned on an appropriate basis, as set out in the notes to the accounts.

Support Costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include office costs, personnel, payroll and governance costs which supports the charitable activities. These costs have been allocated to expenditure on charitable activities. Further details of support costs are set out in Note 7.

Tangible Fixed Assets and Depreciation

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

Freehold land and buildings	Buildings element is amortised on a straight-line basis over 50 years. Freehold land is not depreciated.
Fixtures and fittings	10 –50% straight-line basis depending on the asset.

Investments

Investments are accounted for at market value at the year end. Investment income is accounted for on accruals basis. (see also Note 14).

Stocks

Stocks of goods for resale are valued at the lower of cost and net realisable value.

Fund Accountancy

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

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

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

2. Trustees' Remuneration and Expenses

	2022	2021
	£	£
County Commissioner		
- in attending District AGMs throughout the County, Regional Conferences and meetings, reimbursement of costs paid on behalf of Durham Scout County Council	-	-
Other Trustees		
- Reimbursement of travel and other costs paid on behalf of Durham Scout County Council	-	-
	-	-
	-	-

There were no trustees' expenses paid for the year ended 31st March 2022 nor for the year ended 31st March 2021.

Other than disclosed above, no other Trustees, nor any person connected to them, have received any remuneration or expenses during the current or previous year.

3. Donations and Legacies

	Unrestricted	Restricted	Total Funds
	Funds	Funds	2022
	£	£	£
2022			
Sir J Priestman Charitable Trust	2,700	-	2,700
W A Handley Charitable Trust	-	1,750	1,750
Miscellaneous donations including :			
Corporate donations	1,339	12,901	14,240
M Craig	10,387	-	10,387
Clothworkers Foundation	-	15,000	15,000
Shakespeare Temperance Trust	-	3,000	3,000
Catherine Cookson Trust	-	3,000	3,000
Bernard Sunley Foundation	-	11,848	11,848
	14,426	47,499	61,925
	Unrestricted	Restricted	Total Funds
	Funds	Funds	2021
	£	£	£
2021			
Sir J Priestman Charitable Trust	2,700	-	2,700
W A Handley Charitable Trust	-	1,750	1,750
Miscellaneous donations including :			
Corporate donations	-	36,779	36,779
Youth Investment Fund	-	24,288	24,288
Sir James Knott	-	10,000	10,000
CAF Resilience Grant	15,020	-	15,020
Lottery Grant	15,000	10,707	25,707
	32,720	83,524	116,244
	32,720	83,524	116,244

4. Charitable Activities

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
County activities	34,621	-	34,621
	<u>34,621</u>		<u>34,621</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
County activities	31,758	-	31,758
	<u>31,758</u>		<u>31,758</u>

5. Other Trading Activities

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021
	£	£	£	£
Scout shop sales	40,953	40,953	12,262	12,262
Membership fees	52,380	52,380	61,657	61,657
Activity Centre fees	264,776	264,776	105,512	105,512
	<u>358,109</u>	<u>358,109</u>	<u>179,431</u>	<u>179,431</u>

6. Investment Income

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Bank interest received	23	0	23	58
Dividends	4,402	0	4,402	4,288
	<u>4,425</u>	<u>0</u>	<u>4,425</u>	<u>5,241</u>

7. Expenditure

2022	Allocation basis	Scout Store £	Training Courses £	YIF Expenses £	Member Services £	Moor House £	Governance £	Total 2022 £
Costs directly allocated to activities								
Cost of Sales	Direct	28,843	-	-	5,260	19,604	-	53,707
Sales Commission	Direct	-	-	-	-	3,512	-	3,512
Licences		-	-	-	1,023	2,208	-	3,231
Staff costs	Direct	6,962	3,677		29,210	135,215	3,677	178,741
Repayment of overclaim of YIF Grant		-	-	23,798	-	-	-	23,798
Training costs	Direct	-	269	-	-	-	-	269
Event costs and support to members	Direct	-	-	-	9,219	-	-	9,219
International Expense	Direct	-	-	-	12,763	-	-	12,763
Donations	Direct	-	-	-	6,848	-	-	6,848
Sub total		35,805	3,946	23,798	64,323	160,539	3,677	292,088
Support Costs								
Advertising	Direct	-	-	-	240	308	-	548
Depreciation	Direct	596	-	-	11,180	17,791	-	29,567
Loss on disposal of assets						577		577
Rates and water	Direct	-	-	-	526	2,884	-	3,410
Insurance	Direct	-	-	-	2,512	6,214	-	8,726
Cleaning		-	-	-	149	843	-	992
Heat and light	Direct	-	-	-	1,267	7,180	-	8,447
Investment management fees	Direct	-	-	-	300	-	-	300
Audit and legal	Direct	-	-	-	-	-	27,975	27,975
Motor Expenses	Direct	-	-	-	18	-	-	18
Travelling & Meeting	Direct	-	-	-	725	67	-	792
Bank Charges	Usage	28	-	-	56	56	-	140
Telephone costs	Staff time	190	-	-	382	1,892	-	2,464
Other office costs	Staff time	312	880	-	1,936	4,794	880	8,802
Sundry expenses	Staff time	-	-	-	508	1,191	-	1,699
Card M/C	Usage	-	-	-	215	473	-	688
Repairs	Direct	552	-	-	-	18,603	-	19,155
Printing, stationery and post	Direct	330	-	-	186	815	-	1,331
Irrecoverable input tax	Usage	-	-	-	4,475	4,475	-	8,950
Sub total		2,008	880	-	24,675	68,163	28,855	124,581
Total Expenditure		37,813	4,826	23,798	88,998	228,702	32,532	416,669

Durham Scout County Annual Report and Accounts 2021-2022

2021	Allocation basis	Scout Store £	Training Courses £	YIF Expenses £	Member Services £	Moor House £	Governance £	Total 2021 £
Costs directly allocated to activities								
Cost of sales	Direct	5,798			280	2,396		8,474
Sales Commission	Direct					1,814		1,814
Licences					1,168	262		1,430
Staff costs	Direct	6,110	2,761	9,180	42,930	74,316	2,761	138,058
Training costs	Direct							0
Event costs and support to members	Direct				12,495			12,495
International Expense	Direct							0
YIF Costs	Direct							0
Sub total		11,908	2,761	9,180	56,873	78,788	2,761	162,271
Support Costs								
Advertising	Direct							0
Depreciation	Direct	594			11,184	17,563		29,341
Rates and water	Direct				1,489	244		1,733
Insurance	Direct			1,006	2,246	6,752		10,004
Cleaning					53	303		356
Heat and light	Direct				846	4,794		5,640
Investment management fees	Direct				300			300
Audit and legal	Direct						14,771	14,771
Motor Expenses	Direct					214		214
Travelling & Meeting	Direct			4	214			218
Bank Charges	Usage	52			118	118		288
Telephone costs	Staff time	188			381	1,866		2,435
Other office costs	Staff time	303	909	137	2,098	4,974	909	9,330
Sundry expenses	Staff time				66	477		543
Card M/C	Usage	156				296		452
Repairs	Direct				1,162	6,589		7,751
Bad debts	Direct				2,379			2,379
Printing, stationery and post	Direct	239		23	247	52		561
Irrecoverable input tax	Usage							0
Sub total		1,532	909	1,170	22,783	44,242	15,680	86,316
Total Expenditure		13,440	3,670	10,350	79,656	123,030	18,441	248,587

8. Cost of Raising Funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Scout shop purchases	37,813	-	37,813	13,440	13,440
Investment management fees	300		300	300	300
Activity Centre fees	217,681	11,021	228,702	123,030	123,030
	<u>255,794</u>	<u>11,021</u>	<u>266,815</u>	<u>136,770</u>	<u>136,770</u>

9. Cost of Charitable Activities Per Fund

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Events and support provided to members	81,850	30,646	112,496
Training	4,826	-	4,826
Governance costs	32,532	-	32,532
	<u>119,208</u>	<u>30,646</u>	<u>149,854</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Events and support provided to members	79,356	10,350	89,706
Training	3,670	-	3,670
Governance costs	18,441	-	18,441
	<u>101,467</u>	<u>10,350</u>	<u>111,817</u>

10. Cost of Charitable Activities by Activity Type

	Activities undertaken directly £	Support Costs £	Total funds 2022 £	Total funds 2021 £
Events and support provided to members	88,121	24,375	112,496	89,706
Training	3,946	880	4,826	3,670
Governance costs	3,677	28,855	32,532	18,441
	<u>95,744</u>	<u>54,110</u>	<u>149,854</u>	<u>111,817</u>

11. Payroll Costs

2022 £	2021 £
-----------	-----------

The aggregate payroll costs were:

Wages and Salaries	175,866	133,287
Social Security costs	5,320	2,749
Pension Contributions	2,656	2,022
	<u>183,872</u>	<u>138,058</u>

Particulars of Employees:

The average number of full time equivalent staff employed by the charity during the financial year amounted to:

	2022	2021
Store and cleaning staff	1	1
Administration	3	3
Campsite and activities	12	7
	<u>16</u>	<u>11</u>

No member of staff received remuneration in excess of £60,000 in either year.

Key management personnel received remuneration of £32,777 in the year. (2021: £27,356)

12. Auditors Remuneration

	2022	2021
	£	£
Audit fees	<u>7,000</u>	<u>4,000</u>

13. Tangible Fixed Assets

Cost	Freehold		Total £
	Land & Buildings £	Fixtures & Equipment £	
At 1 April 2021	629,915	288,644	918,559
Additions	0	2,499	2,499
Disposals	0	(1,320)	(1,320)
At 31 March 2022	629,915	289,823	919,738
Depreciation			
At 1 April 2021	178,510	239,315	417,825
Charge for the year	11,285	18,282	29,567
Disposals		(743)	(743)
At 31 March 2022	189,795	256,854	446,649
Net book value			
At 31 March 2022	440,120	32,969	473,089
At 31 March 2021	451,405	49,329	500,734

Included above is £95,000 (2021: £95,000) relating to freehold land which has not been depreciated.

14. Fixed Asset Investments

	2022 £
Listed investments:	
Market value at 1st April 2021	126,620
Addition in year at cost	0
Disposals	0
Net unrealised investment gain	12,810
Market value 31st March 2022	139,430

15. Stock

	2022 £	2021 £
Store stock	9,981	13,555
D of E Books	0	0
	9,981	13,555

16. Debtors

2022 2021

	£	£
Trade debtors	170,373	194,587
Prepayments and accrued income	6,878	22,246
Loans to groups	3,485	4,235
Other debtor	867	7,167
	<u>181,603</u>	<u>228,235</u>

17. Creditors: Amounts Falling Due Within One Year

	2022	2021
	£	£
Trade creditors	6,471	754
Accruals and deferred income	477,702	527,918
Other loans	30,000	30,000
VAT	5,451	0
Other creditors	24,275	1,000
	<u>543,899</u>	<u>559,672</u>

18. Funds MOVEMENT IN UNRESTRICTED FUNDS

	General Funds £	Designated Funds £	Total £
Balance at 1 April 2021	766,914	16,209	783,123
Income and gains	424,391		424,391
Expenses and losses	(375,002)		(375,002)
Transfers			
Balance at 31 March 2022	<u>816,303</u>	<u>16,209</u>	<u>832,512</u>

DESIGNATED FUNDS	Balance at	Income	Expenditure	Transfers	Balance at
	1.4.2021	& Gains	& Losses		31.3.2022
	£	£	£		£
The Horace Robinson International Fund	14,613	0	0		14,613
County Development Fund	1,596	0	0	0	1,596
	16,209	0	0		16,209

Designated funds and the use of these funds are as follow: -

The Horace Robinson International Fund

Represents funds originally bequeathed to the County which has been designated by the trustees for international purposes.

County Development Fund

This is a designated fund arising from funds raised to finance development across the County.

19. Restricted Funds

RESTRICTED FUNDS	Balance at	Income	Expenditure	Transfers	Balance at
	1.4.2021	& Gains	& Losses		31.03.22
	£	£	£	£	£
County Commissioners Fund	13,458	-	-	-	13,458
Testimonial Fund	8,654	-	-	-	8,654
Moorhouse Development Fund	622	3,405	1,435	-	2,592
Capital Projects Fund	16,393	-	-	-	16,393
Youth Investment Fund	23,798	-	23,798	-	-
W A Handley Development Fund	10,500	1,750	-	-	12,250
Scouting at Home	-	3,942	1,971	-	1,971
Bernard Sunley Fund	-	6,848	6,848	-	-
Crowdfund	4,100	-	-	(4,100)	-
AAP Fund	10,918	-	5,852	-	5,066
YLT 1st Aid Fund	2,784	-	-	-	2,784
Events	-	2,654	-	-	2,654
MH Accessible Accommodation Fund	-	28,900	1,763	4,100	31,237
	91,227	47,499	41,667	-	97,059

Restricted funds and the restrictions on the use of these funds are: -

County Commissioners Fund

Represents funds made available to the County Commissioner to use at his discretion in aiding needs in scouting.

Testimonial Fund

Represents funds available to persons aged between 6 and 17 years of age in scouting, to help towards travelling costs to a scouting event held within the United Kingdom.

Moorhouse Development Fund

Represents funds available towards developing Moorhouse and its activities.

Capital Projects Fund

Represents monies donated by the Sir James Knott Charitable Trust for capital projects of the charity or Scout groups within Durham Scout County. £1827 was spent on projects at Moor House in the year and has been transferred to the general fund.

Youth Investment Fund

Represents grant monies received to help grow and expand scouting and activities in Sunderland and Darlington Districts.

W A Handley Development Fund

Represents grants received for use in certain geographical areas within the County.

Scouting at Home

Represents monies donated to help Scouting at Home initiatives during the COVID 19 Pandemic.

Bernard Sunley Fund

Represents a grant received to assist local scout groups with the cost of outdoor activities.

Crowdfund

Represents Crowdfunding monies raised during the COVID 19 pandemic to enable the charity to continue.

AAP fund

Represents funding to adapt Moorhouse to enable more flexible hours and activities throughout the COVID 19 pandemic.

YLT First Aid Fund

Represents monies received to deliver a first aid programme to volunteers.

Events

Represents funds to help run future scout events.

MH Accessible Accommodation Fund

Represents funds to improve disabled access to Moor House and renovate the accessible accommodation.

20. Analysis of Net Assets Between Funds

Tangible **Current**
Assets less

	Fixed Assets	Liabilities	Total
	£	£	£
Restricted Funds			
County Commissioner's Fund	-	13,458	13,458
Testimonial Fund	-	8,654	8,654
Moorhouse Development Fund	-	2,592	2,592
Capital Projects Fund	-	16,393	16,393
Youth Investment Fund	-	-	-
W A Handley Development Fund	-	12,250	12,250
Scouting at Home		1,971	1,971
AAP Fund		5,066	5,066
YLT 1st Aid Fund		2,784	2,784
Events	-	2,654	2,654
MH Accessible Accommodation Fund	1,080	30,157	31,237
	1,080	95,979	97,059
Unrestricted Funds	611,439	221,073	832,512
Total net assets	612,519	317,052	929,571

21. Commitments

The charity had total guarantees and commitments at the balance sheet date of £1,478(2021: £2,174).

22. Related Parties Disclosure

There were no related party transactions in the current year or the preceding year.

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Durham Scout County Council

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Houghton le Spring
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DH4 6QY

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DURHAM SCOUT COUNTY COUNCIL

England & Wales - Charity number 520719

Accounts



Durham Scout County Council

Annual Report and Accounts

2020 - 2021



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Photography Credits

Photographs bring our Annual Report to life and our thanks go to the members of the County Media and Digital Team, and other members of the County whose photographs are used throughout this report.

Welcome from the County Chair

It gives me great pleasure to present our Trustees Annual Report and Accounts for the year ending 31st March 2021.

Since our last report, as an organisation, we have faced significant issues due to the global pandemic. However, despite all of the challenges we have endured, we have discovered that we are more resilient as an organisation, adapting and being innovative in the ways we engage with our members. I have never been prouder to be a part of the team and feel privileged to volunteer with such a fantastic group of adults and young people to help move Scouting forward in Durham.

In the "Year Like No Other", progress has been made in a number of areas including adult recruitment and support, online programmes and camps and linking up with others to support the wider community.

Flexibility when faced with the challenging year has seen us successfully run Camp@Home, our Badges@Home programme and supporting local groups with funding opportunities and space to meet at our County Headquarters.

The annual accounts set out below demonstrate that our finances continue to be managed responsibly, and we retain the ability to support those who need it most.

Other risk areas remain under frequent review with process improvements identified and adopted where prudent.

My thanks go to my fellow trustees, the County Team, and all those who support Scouting in Durham.

Steven Whatt

County Chair



Annual Report 2020-21

To allow an easier comparison of where we are or are not yet meeting our stated objectives, the order in which this year's annual report is presented reflects the order of "2019-2021 Getting into Gear:" in last year's annual report.

Overview

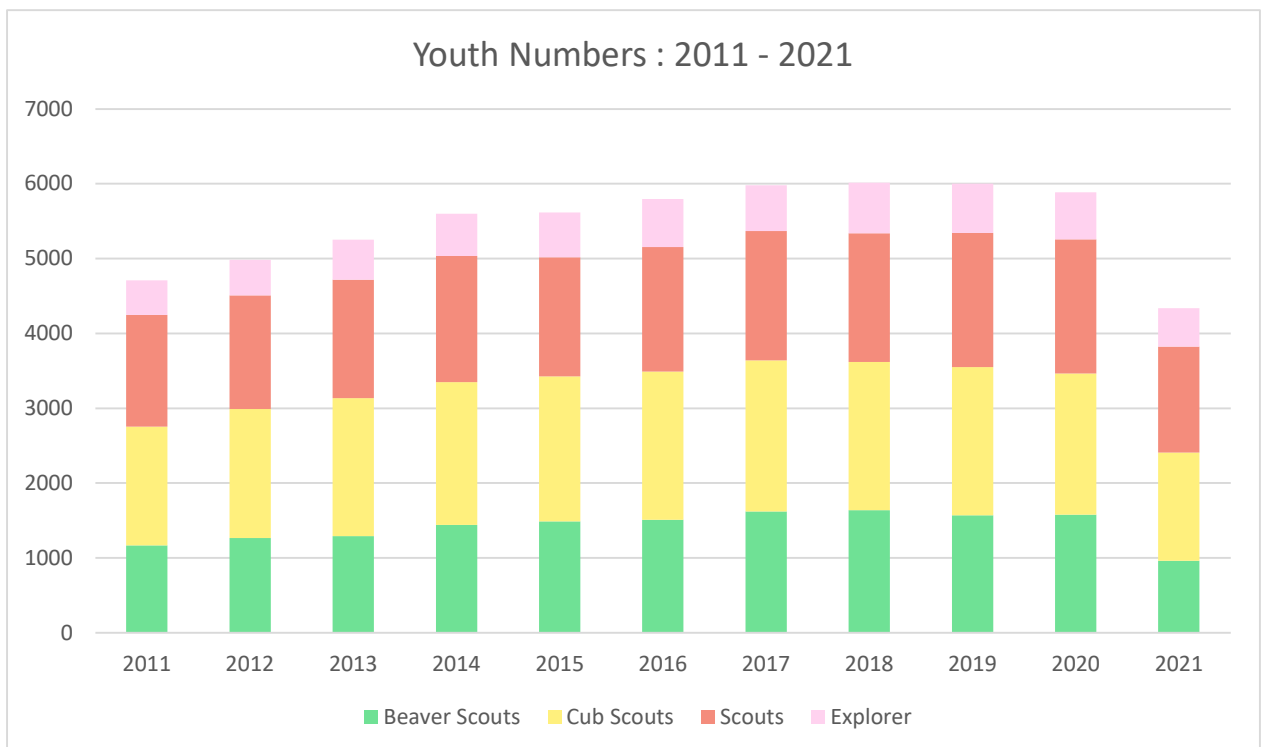
2020-21 was challenging. Durham Scouts have faced the challenge head on and we have had another year of positive development. Whilst not every development objective for the year was completely met, due to Covid-19 restrictions, the sound management and governance of the charity continues to improve and the mutual support by our adult volunteers across the Scout County ensures that we continue to meet our charitable objectives in a responsible and enjoyable manner.

During 2020 - 21, face-to-face Scouting was partially suspended due to the worldwide coronavirus pandemic, which resulted in innovative ways to engage with the membership and young people and a

refinement and reprioritisation in our focus and strategic objectives.

The Scout County has responded to the challenges with resilience and adapted ensuring that the young people still get to enjoy scouting activities, albeit in the comfort of their own home and with their families supporting them. Scouting from Home proved to be such a success that there were four different weekends dedicated to Camp@Home with over 50 online events and activities. This combined with the use of outdoor spaces when meeting in-person was permitted and funding has assured the financial sustainability across the scout county.

The coming year will continue to challenging us as a charity (see '2021-22: Back to Basics' below), and while restrictions are still in place we will continue to adapt and evolve, but we have a resilience and confidence that the charity will move forward and continue to develop, grow and come out stronger as an organisation.



Youth Growth

As can be seen in the chart above, 2020-21 was a disappointing year for growth in youth numbers, with a 26% fall in membership in the core 6 – 17 age range across the County

With numbers in the 18 – 24 year old Scout Network decreased by 9%, this still resulted in an overall drop of 25.7% across all youth sections.

We saw a drop in youth numbers across all districts in the county.

Analysis shows that numbers in all sections and districts dropped.

There was a reduction in overall waiting list numbers.

However, the small size of many sections remains a concern with the number of sections with fewer than 12 members increasing from 114 sections to 217 sections.

This represents more than one third of all beaver colonies, cub packs and scout troops in the county.

To address this trend, we will be working on recruitment, retention and training for adults in Durham Scouts as well as programme webinars and mentoring across the districts.

Under the Youth Investment Fund, development and growth were supported by the Department for Digital, Culture, Media and Sport and the National Lottery Community Fund, focusing on the 10-17 year old Scout and Explorer Scout sections.



During the year additional support was received from the Sir James Knott Trust.

2020 saw the opening of a new section of Squirrels in Darlington, which shows that with the appropriate support from the Regional Services Team and determination from local leaders we are able to open and sustain new Scouting provision in some of the most disadvantaged communities.



Adult Recruitment, Training and Support

Following the previous years' adult recruitment campaign across the Scout County we were successfully able to retain and recruit more adult volunteers to key roles in the organisation. These include three Deputy County Commissioners (Youth Programme, Growth and Development) Appointments Committee Chair and County Youth Commissioner.

Key responsibilities of these roles are to support members in the Districts and ensure positive youth engagement across the Scout County. Building on the work in previous years, the team actively support adult training and support, with a focus on mandatory training, help with risk assessment paperwork, programme planning and ideas and ensuring volunteers have the right tools and support for their roles.

A full programme of training was available online throughout the year and leaders engaged from across the county ensuring that mandatory training was completed.

Young Leaders

The Young Leader Team sadly saw the cancellation of their Young Leader training weekends due to Government mandated lockdowns. The team took the time to regroup and establish links within local scout groups to see where their support was most needed.

The Advanced Young Leader Training weekend has now been developed and will be rolled out once restrictions allow

Communications

During the past year communication has been key in maintaining awareness of the current guidelines and restrictions. Timely updates when moving between Scout readiness levels and 'Going for Green' from the monthly

county newsletter and social media has been well received.

Zoom etiquette has become a new skill for most of the members with our volunteers adapting and embracing online camps and activities. Reaching family groups has been especially heartening and breaking down accessibility barriers through technology has been a very positive step forward for the organisation.



Programme Support

Following last year's review of our strategy for county events, activities and competitions. The team saw themselves adapting to restrictions by running three different Camp@Home events as well as supporting the delivery of an online programme with The Scout Association Headquarters resources.

We were also able to signpost members and their families to other activities and a number took part and made connections with Scouts from around the UK and further afield.

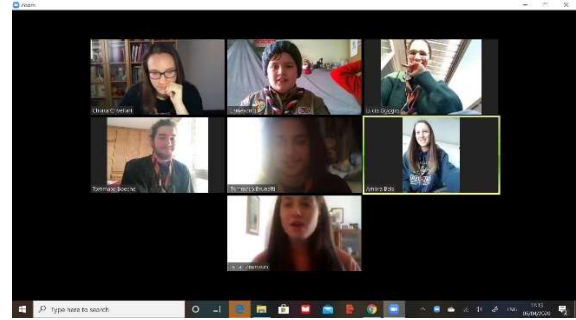
Work has continued to align all events, activities and competitions with the requirements of the youth programme badge and award schemes. This will ensure that recognition is gained for our young people who are working towards their top Scouting awards and that all opportunities are open to them. We continue to supporting the adoption of the Scout Association programme planning tools.

Digital Support

Our plans to roll out the new county website were delayed due to the Digital and Media team supporting the Camp@Home programme of virtual events. The existing website is still functional and serves the needs of the members, but once we have resources to complete it, it will be updated.

Trustee Support

Over the past year we have continued to provide support in the form of online meetings for trustees in the Scout County, as well as bespoke support to group and districts by request.



Inclusivity

The Diversity and Inclusion Scout Active Support Unit have continued to work with local volunteers to support youth members with additional needs within Scouting.

Fundraising has continued to improve access to the main residential accommodation at Moor House Adventure Centre to make the downstairs accommodation more easily accessible to visitors and the membership who may have limited mobility or additional needs, including the installation of a hearing loop system in the Main Hall thanks to the generosity of a grant from Skipton Building Society.



Financial assistance in the form of grants and loans are available from the Scout County due to the generosity of a number of funders and supporters. These ensure that Scout groups and districts are able to provide inclusive programmes and access for their young people and leaders.

Youth Shaped

The appointment of a new County Youth Commissioner has ensured that we continued to seek qualitative feedback from our membership on county led events and youth training, which shape our provision. Our Camp@Home events have seen a substantial increase in direct communication with both young people, their families and volunteers, which helps us to ensure that we engage with our community and take the Scouting movement forward, whilst offering complimentary opportunities for both leaders and young people.

We continue to have good youth membership representation at a governance level with 18-25 year olds appointed as County Trustees.

Community Impact

Due to the restrictions throughout the year, we had to change our approach to community engagement and impact. Our online Camp@Home sessions saw engagement from across the UK and abroad and brought us in direct communication with a large number of youth members as well as their families.

Once restrictions were partially lifted and groups were able to meet outside, a record number of Scout and local voluntary organisations used the 19 acres at Moor House Adventure Centre to safely participate in socially distanced activities and programmes including a Halloween trail.

A number of individuals from across the County assisted in their local areas, helping to deliver items to those isolating, as well as assist with the vaccination programmes across the area.

Financial Management

Financial processes continue to be monitored and refined to reflect the current financial climate under the continued leadership and expertise of our County Treasurer and the Finance Management Board.

The timely production of management accounts enables the Trustees to monitor the financial position of the charity and make sound financial decisions.

The County continued to employ a professional fundraiser following their success as part of the Youth Investment Fund project. This has enabled groups from around the County to access a number of funding streams for the continued development of youth opportunities and infrastructure.



On-Going Activities

Safety and Safeguarding

August 2020 saw The Scout Association change their risk assessment guidance, making it compulsory for all members to document their risk assessments for their usual activities. They have provided examples and videos to support the membership and as a County we have actively encouraged sharing best practice across the groups and districts.

Another significant change by The Scout Association was the renewal period for safety and safeguarding training which has been reduced from five years to three years alongside updated content and format of the Safety and Safeguarding training.

During the year 2020 – 2021 we saw no critical incidents for the Scout County; however, we continue to maintain a structured review process – should such an incident occur.

A review of incident statistics confirmed that the Durham Scouts rate of reportable incidents is in line with the national average within Scouting, and that a previously identified increase in 'free-time accidents' has not continued and is again in line with national statistics.

International

2020-21 was understandably quiet for international trips with the cancellation of the European Jamboree and our own first International Jamboree camp – Durham2020. The restrictions put in place due to the pandemic meant that this was unavoidable, but as a County we continue to look for new opportunities and encourage Groups and Districts in planning their own international trips.

Work has continued to refine and update the Visits abroad process, with budget support

now being included as well as event plans, critical incident plans and risk assessments.



Activities

A number of training and assessment practical support for adventurous activities had to be postponed throughout the year due to the pandemic. However, the team used the time to mitigate skills fade by adventuring out personally when they could and making sure paperwork was up to date. There was a substantial amount of support with regard to the completion of Risk Assessments and keeping up to date with the changing restrictions from National Governing Bodies.

Events and Competitions

All in person events were suspended in 2020-21 due to the pandemic, however the Camp@Home online events were so well received, that we saw three separate weekends of activity in the name of: 'The Unhatched Egg', 'The Forgotten Sprout' and 'The Goats Revenge'. Volunteers from across the County, alongside the Digital and Media SASU, enabled youth engagement in a phenomenal amount of activities from a Guinness World Record attempt to yoga and of course, a campfire. This event would not

have been possible without the support of Durham Community Foundation, The National Lottery Awards for All, and the Lottery Reaching Communities Fund.

We were also still able to run our County Photography Competition and encourage participation in our Pap a Pumpkin Trail, the NE Summer of Scouting, Race Around The World and various Virtual Challenges.



Active Support

The membership of county Scout Active Support Units continues to develop and support adult volunteers and activities, events and competitions. The Media Team has been especially busy and we thank all of our volunteers for their help over the challenging 'Year like no other'.

In Conclusion

For a large proportion of the year face-to-face Scouting was suspended as part of the national response to the global coronavirus pandemic alongside local lockdowns and restrictions. It has been one of the largest challenges that Scouting has ever faced in peace time.

However, our membership has ensured that we have adapted and become more innovative in our approach. Whilst we have taken some time to reflect and evolve, Durham Scouts continues to make improvements and progress towards meeting the goals of the 2018-2023 strategic plan, albeit slower than originally anticipated.

Our strategic objectives set out to improve the lives of young people in the local authority areas of Gateshead, South Tyneside, Sunderland, Darlington and County Durham, whilst valuing and equipping our volunteers with the necessary support, tools and skills.

The County Team, Trustees and volunteers play a significant role in achieving our objectives and work tirelessly to further our organisation. The dedication, hard work, resilience and adaptability of our staff, volunteers and supporters, as well as our youth members, make us proud to be part of the Scout Movement.

Our focus supporting local Scouting in our 14 districts and 105 groups is the key to our continued success and we are grateful for their enthusiasm, innovation, hard work and passion for Scouting.

Trustees' Annual Report

Year Ending 31st March 2021

The trustees once again take pleasure in presenting their report along with the financial statements of the charity for the year ended 31st March 2021.

The financial statements included below have been prepared in accordance with the accounting policies set out on pages 37 and 38 and comply with the charity's rules and applicable law, the Charities Act 2011 and the 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) (effective 1st January 2015).

Constitution and Objects

Durham Scout County Council, also known as Durham Scout County Association (and informally as 'Durham Scouts' or 'the Scout County'), is a registered charity in England and Wales (number 520719) and was formed in 1908.

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 Scout Association, the Policy, Organisation and Rules (POR) of the Scout Association; and also by a constitutional document which defines the Scout County's implementation of POR Chapter 5 ('The Scout County') with respect to the operation of the County Scout Council and the County Executive Committee.

Trustees are appointed in accordance with The Policy, Organisation and Rules of the Scout Association and as specified in the County's constitutional document.

Additional Information

Principal Address

Moor House Adventure Centre
Rainton Gate
Houghton le Spring
County Durham
DH4 6QY

Banks

Lloyds TSB
19 Market Place
Durham
DH1 3NL

Charity Number

520719

Scout Association Registration Number

116

Auditors

Robson Laidler Accountants Limited
Fernwood House
Fernwood Road
Jesmond
Newcastle upon Tyne
Tyne and Wear
NE2 1TJ

CAF Bank
Kings Hill
West Malling
Kent
ME19 4TA

Trustees for the Year 2020-2021

Trustees – Ex-Officio

S.Whatt	Acting Chair from 02/21
D.Stokes	CC Till 02/21
B.Johnson	Acting CC from 02/21
C.Knox	CYC From 02/21
S.Whatt	Secretary till 02/21
P.Hanby	

Trustees

V.Hunter	C.Knox (Till 02/21)
N.McCormick	I.Hammond
R.Currah	P.Woods
G.Piskosz	A.Jenkins
M.Ireland	

The objectives of the charity are the physical, mental and spiritual development of young people and are based on the Purpose of The Scout Association, namely: *“Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society”*.

The charity is committed to the equality of all members in accordance with The Scout Association's Religious, Equal Opportunities and Development policies and to the safety and well-being of all members in accordance with The Scout Association's Safety, Vetting and Child Protection policies.

Organisation

The trustees who have served during the year are shown above. The County Chair, County Commissioner, Youth Commissioner, County Secretary and County Treasurer are ex-officio trustees.

Additional trustees are elected, nominated or co-opted to the County Executive Committee in accordance with the charity's constitution referenced above.

The trustees meet regularly to discuss all matters in relation to the charity and there are additional sub-committees to deal with specific matters.

The Moor House Management Board continues to manage the operation of Moor House Activity Centre, with a defined Terms of Reference approved by the trustees. The Chair of the Moor House Management Board is appointed by the County Commissioner & County Chair, is approved by the trustees and is required under the Terms of Reference to be a trustee of the charity and report to the full board of trustees.

The Finance Management Board also has defined Terms of Reference agreed by the trustees and is responsible for defining financial policy, establishing financial and accounting practices, ensuring effective financial governance and raising additional funds.

The Chair of the Finance Management Board is appointed by the County Commissioner & County Chair, is approved by the trustees and is required under the Terms of Reference to

be a trustee of the charity and report to the full board of trustees.

The Youth Investment Fund (YIF) Board manages the Youth Investment Fund grant of more than £270,000, received from the Big Lottery Community Fund and the Department for Digital, Media, Culture and Sport. The YIF Board comprises a Chair (also required to be a trustee), representatives of the County and representatives of Darlington and Sunderland Scout Districts, who are the beneficiaries of the YIF grant.

Membership

Committed to the communities covered by Durham County Council, Darlington, Sunderland, Gateshead and South Tyneside administrative areas, the Scout County consists of 14 districts, and has a current membership of just over 6,400 (including adult Occasional Helpers).

The charity once again acknowledges the tremendous amount of voluntary help that is given to all aspects of Scouting in the Scout County and especially in supporting the work of the County Team. The trustees express their thanks to all our young leaders, adult leaders, commissioners and supporters for their on-going dedication and hard work.

Review of Activities

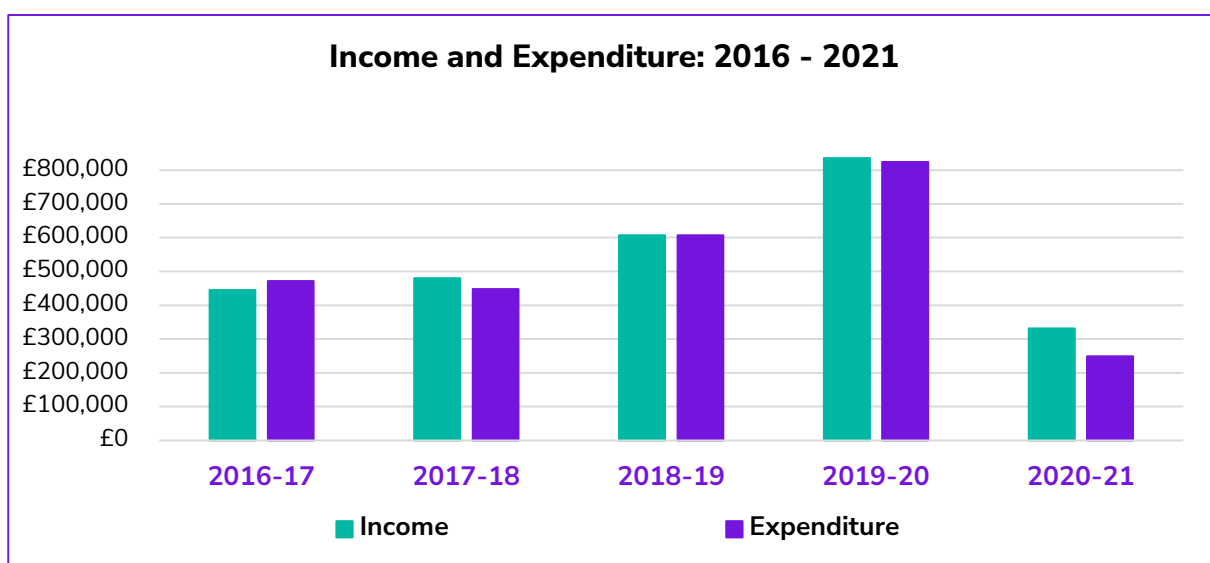
The charity's main activities remain unchanged and are the promotion, support and administration of Scouting in Durham Scout County, the running of a scout shop for the sale of uniforms, badges and other equipment, the running of Moor House Adventure Centre for the benefit of the membership, running training courses for volunteers and the provision of large-scale events and competitions for the membership.

As reported above, although there is always more than can be achieved, 2020-21 saw continued success and further improvements in all these areas.

Review of Financial Results

The audited and approved annual accounts of the charity are at the end of this document and a financial summary is given immediately below.

The Statement of Financial Activities shows that the charity's operating income in 2020-21 reduced to £331,779 (*from £835,424 in 2019-20*) primarily due to the effect of the covid lockdown and the lack of international events. Revenue was again received from the Big Lottery Community Fund and Department



for Digital, Media Culture and Sport via the Youth Investment Fund.

In addition, the lower level of activities showed a corresponding reduction in operating expenses in 2020-21 to £248,587 (2019-20: £823 334)

Total incoming resources therefore exceeded total resources expended by £83,192 (2019-20: £12 090).

However, when other recognised gains and losses are taken into account the annual accounts show that the change in net incoming resources was a surplus of £106,710 (2019-20: deficit of £8,971). This is principally due to a significant rise in the value of long term investments held by the charity at the end of the financial year, following the general decline in market values at the onset of the coronavirus pandemic reported in the previous financial statements.

Moor House Adventure Centre's income decreased substantially, bringing in revenues of £105,512 (2019-20: £241,374), against reduced costs of £123,030 (2019-20: £240,731). Following the national lockdown the trustees implemented actions to reduce costs where appropriate in anticipation of a reduction in income. Moor House operations therefore generated a deficit of £17,518 in 2020-21 (against a surplus of £1,003 in 2020-21).

The charity participated in the coronavirus job retention scheme where appropriate,

County shop sales fell significantly in 2020-21 to £12,262 (2019-20: £64,100), generating a deficit of £1,178 (2019-20: surplus of £4,497). This is in line with expectations.

Results from the previous five years (shown below) continue to demonstrate that despite variable income year to year (mainly due to the changes in charitable activities such as large county events and international trips), the costs of the charity continue to be

appropriately managed in the interest of current and future members.

The 2020-21 operating surplus is better than expected, however, there continues to be uncertainty regarding the impact the virus will have on Scouting in the county. This is being closely monitored by the trustees.

The trustees believe that the charity has established management accounting arrangements in place which have been managing the year-to-year variability in income so that the short to medium term financial position of the Scout County is assured.

The membership levy was increased at the beginning of 2021 due to an anticipated reduction in membership and increases in costs to both the Scout County, and the broader support being provided by the Scout County.

We remain grateful for the support of various donors and grant making bodies, which are now recognised on the Scout County website. We once again have received substantial support from the W. A. Handley Charitable Trust, the Outward Bound Trust and the Sir John Priestman Charity Trust, the latter providing not only direct grants to support development in the Scout County, but also funding for our explorer scouts to take part in Outward Bound courses.

Grant and Loan Making Policies

Making grants and loans to other charities is not an objective of Durham Scouts, but the Scout County does distribute funds provided by such funders to local scout groups.

During 2020-21, the Finance Management Board monitored the grant and loan making policies of the Scout County as the previous year they had reviewed them with the objectives of:

- Simplifying the grant and loan application processes for the separate county funds into a single, consistent and streamlined process
- Focusing grants and awards towards projects which will more clearly aid the development of Scouting or which will provide greater support for members in short or long term financial need.

The support of the William Leech Charitable Trust, the W. A. Handley Charitable Trust and the Sir John Priestman Charity Trust is gratefully acknowledged in making funds available to support local Scouting through the Scout County's grant and loan making processes.

Reserves Policy

The trustees continue to adopt a policy of maintaining free reserves (excluding any reserves which finance fixed assets, or designated reserves) at a level of between six- and twelve-month's administrative expenses. This is currently assessed to be £75,000. At the end of the year our free reserves were in line with this policy.

Risk Management

As part of the trustees' commitment to managing the charity's risks, the trustees continue to maintain and update a risk register to identify and manage a wide range of safeguarding, financial, health and safety, reputational and strategic risks.

The full board of trustees has once again reviewed the risk register in 2020-21 and is accountable for the management of identified risks, with responsibilities for risk management being delegated to the full board of trustees, the Finance Management Board, the Moor House Management Board, the YIF Board or the County Commissioner and his County Team as appropriate.

At the end of 2020-21 the trustees had identified 38 risks which were being recorded and managed via the risk register

Sixteen of the 38 risks were considered of medium risk with the remainder being low risk. This is an increase in the number of medium risks and reflects the identification of additional root causes which required additional controls to be established. All risks continue to have acceptable risks mitigation controls in place and have been accepted by the trustees.

The trustees are also aware of their on-going obligation to fulfil the objectives of the charity with respect to both the current and future youth membership. As discussed above in the review of the financial results, there continue to be financial challenges and risks in trying to balance the need for expenditure on development against available capital and revenues.

On-going work by the Finance Management Board has resulted in the implementation of additional financial processes which will assure the financial position of the charity in the medium to long term. This has included work to improve the financial authorisations processes, to provide more timely and useful management accounts and to manage and collect debts in a more reliable manner. On-going work remains to improve the annual budgeting process, to identify and access additional sources of income and to provide greater granularity with respect to internal fund accounting.

The trustees once again acknowledge the on-going support of Steven Wake (Financial Controller) and Robson Laidler Accountants Limited in supporting this.

Investment Policy

The charity held £126,620 (2019-20: £103,102) in a portfolio of mixed UK equities at the year end, managed by Brewin Dolphin to

generate income for the county for the long term.

Trustee Induction and Training

Most of our new trustees are from a scouting background and are therefore familiar with the objectives and operation of the charity.

The Scout County continues to be member of NCVO, which makes additional comprehensive training and support available to trustees.

How We Benefit the Public

As trustees we understand and bear in mind the Charity Commission's guidance on public benefit.

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

In addition to the objectives of the charity above, we also offer support to adult members of the Scout Association volunteering in the Scout County.

The focus of the charity's activities continues to be the provision of support to scout groups (beaver scouts, cub scouts and scouts) and scout districts (explorer scouts and scout network) throughout our geographical area. This is provided through the provision of:

- Administrative, organisational and programme support
- Support for the growth and development of Scouting
- Training for both young leaders and adults
- Large scale events, competitions and activities which could not usually be provisioned through the scout group or district
- Management of the Duke of Edinburgh's Award scheme alongside our own scout

award schemes such as the Queen's Scout Award

- Access to camping, residential experiences and adventurous activities through Moor House Adventure Centre, which is also available to members of the wider public, and other educational and youth groups.

Diversity and Inclusion

Membership is open to all members of the public in accordance with our religious, equal opportunities and development policies, subject to our safety, vetting and child protection policies.

Female Young People make up 27% of our overall youth membership (unchanged), and 45% of our adult members are female (a slight increase).

The overall ethnicity of our membership continues to reflect the communities from which our members are drawn, with 16.4% of our membership being of non-white or other ethnicity. We continue to review how we engage and work with ethnic minority groups in urban areas of the scout county, to ensure that scouting is not only open to all, but available in all communities.

Approximately 15% of our membership identify themselves as having additional needs with respect to health and abilities.

Responsibilities of The Trustees

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing these financial statements (below), the trustees are required to:

- Select suitable accounting policies, and apply them on a consistent basis
- Observe the methods and principles in the Charities Statement of Recommended Practice
- Make judgements and estimates that are prudent and reasonable
- State whether applicable UK accounting standards and Statements of Recommended Practice have been followed, subject to any departures disclosed and explained in the financial statements

- Prepare the financial statements on the on-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 which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011.

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.

Approval of the Trustees Report

Approved by the trustees on 14th March 2022 and signed on their behalf by: -

Trustee: B. Johnson (County Commissioner)

Report of the Independent Auditors to the Trustees of Durham Scout County Council 2020-21

Opinion

We have audited the financial statements of Durham Scout County Council for the year ended 31st March 2021, which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies.

The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- Give a true and fair view of the state of affairs of the charity as at 31st March 2020 and of its incoming resources and application of resources in the year then ended;
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- The financial statements have been properly prepared in accordance with the Charities Act 2011;

Basis for opinion

We conducted our audit in accordance with International Standards on auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in

the Auditors' responsibilities for the audit of the financial statements section of our report.

We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide the basis of our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report..

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you, if, in our opinion:

- The information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- Sufficient accounting records have not been kept; or
- The financial statements are not in agreement with the accounting records and returns; or
- We have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustee's Responsibilities Statement, the trustees are responsible for the preparation of financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have not realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under section 144 of the Charities Act 2011 and report in accordance the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could

reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

The risk of material misstatement due to error or fraud has been assessed in conjunction with how internal controls may mitigate any such risk. These controls are reviewed as part of the audit by performing systems walkthroughs to ensure they are operating effectively. Other substantive testing is also performed on all material balances and therefore any instances of non-compliance should be identified or considered as insignificant.

The laws and regulations which are considered to be significant to the entity relate to health and safety. Discussions are held with management to determine whether any breaches have occurred as well as legal expenditure being scrutinized for any evidence on non-compliance

The audit was considered capable of identifying irregularities only to the extent of the substantive testing performed and from discussions with management.

A further description of our responsibilities for the audit of the financial statements is located in the Financial Reporting Council's website at <http://www.frc.org.uk/auditorsresponsibilities>.

This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose.

To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and charity's trustees as a body, for our audit work, for this report, or for the opinions, we have formed.

Robson Laidler Accountants Limited Statutory Auditor

Eligible to act as auditor in terms of
Section 1212 of the Companies Act 2006

Fernwood House
Fernwood Road
Jesmond
Newcastle Upon Tyne
Tyne and wear
NE2 1TJ

.....Date

2021 - 22: A Year Like No Other

The end of March 2021 saw the Government mandated stay at home order ending, but many restrictions still restricted our day to day activities. A Roadmap for lifting lockdowns is in place, under regular review, and the readiness levels from The Scout Association will help us to plan safely and with confidence. There is still much uncertainty and therefore our focus for the next year will be furthering our work from the past 12 months and getting 'Back to Basics'. We are aware that we have a large proportion of young people who have missed out on key practical skills over the past 12 months and have never been camping or met each other 'in person'. As our strategic plans stay on hold we aim to continue to address operational priorities as we will likely have restrictions throughout much of the next year.

Our plans for 2021-22 therefore focus on the ongoing response to the coronavirus emergency and refocusing and rebuilding to get back to basics, focusing on the core elements of Scouting.

Coronavirus Response

Moving into 2022 our key priority is to ensure the sustainability of Durham Scouts, and the scout districts, groups and sections we support in their delivery of Scouting.

Managing Cash

Moor House Adventure Centre generates sufficient income (£200,000+) to cover fixed costs in a normal year and therefore ensures that the Scout County are able to deliver camping, activities and events to our membership at cost with any surplus used to support our charitable activities. Both Moor House Adventure Centre and the County Shop have been on restricted opening and will therefore operate within the restrictions that we are able to. No residential activities are currently permitted, which means a dramatic loss of income and therefore costs are being managed appropriately.

We will be prioritising identifying alternative sources of income, managing our cashflow and minimising expenditure to help sustain the charity over the coming 12 months.

Supporting and Sustaining Local Scouting

We are aware of how difficult the past 12 months have been on local scout groups and communities and therefore continue to support groups and ensure that no Scout group will close as a result of the coronavirus pandemic.





Support for Young People

Our Youth members have experienced a year like no other whilst being unable to meet face-to-face, with schools closed and restrictions placed upon residential experiences and group sizes, so we continue to be innovative and use the resources available to us to ensure that all of our youth members are able to access Scouting in some form.

This has been considered essential due to combat loneliness, give stability and endeavour to address poor mental health as well as retain membership numbers.

By the time Durham Scouts entered 2021-22, new goals had been added to our list of objectives:

- To ensure the financial viability of Durham Scouts throughout the pandemic
- To provide support to ensure that every Scout Group was financially viable throughout the pandemic

- To continue to ensure that a quality Scouting programme could be delivered to all young people, through what we called 'Scouting from Home'

Refocusing and Rebuilding

As we entered 2021-22 with restrictions still in place on face-to-face Scouting, it was clear that resuming Scouting as usual would be much more complicated than initially anticipated. This has meant that the strategic goals developed as part of the 2018-2023 Skills for Life strategy have been reviewed and adapted accordingly, re-prioritising and focusing on our objectives on back to basic skills for our young people and empowering them to achieve and try new experiences safely.

County Restructure

The County Team saw a number of new appointments and these have enabled us to provide more directed support in areas of need. As the refinement of the county team develops, the capacity and resilience grow and we look to create a number of succession plans for various roles to ensure our future stability.

Youth Growth

We are starting the year with an unclear road on restrictions lifting and therefore our youth numbers will potentially be lower than previous years due to the uncertainty of the pandemic's longer legacy. This is why our focus is on getting Back to Basics and getting young people outside safely to enjoy activities.

We will continue to:

- Assure the retention of existing youth members
- Provide support for the growth in small sections (those with less than twelve youth members)
- Open new provision in socially disadvantaged communities and other communities with no Scouting provision
- Support existing scout districts and groups to develop and deliver local development plans.

Adult Training and Support

Training is key in supporting our leaders and local groups and districts. Under the Deputy County Commissioner (Adult Support) groups and districts are being encouraged to review and improve their processes for appointing, mentoring, training and supporting their adult volunteers, using the resources and expertise available to them.



Young Leaders

We will continue to plan improvements to young leader training and support and the team are prioritising:

- County led Module A training, allowing all young leaders to access this mandatory training within three months of assuming the role
- Sharing best practice and providing access to good quality young leader training materials across the county
- Deliver young leader camp-based 'advanced' training weekends
- Deliver a programme of first aid training supported by the George Bairstow Charitable Trust

Digital Support

Digital tools have been key to most of our activities over the past year and therefore we will endeavour to continue to support volunteers in programme planning and management, financial management, time management and resources as well as social media and communications tools.

Recruitment of additional members to the Media and Digital Team will be essential to further our support and delivery of digital workshops and training.

Inclusivity

Lessons learnt during the provision of online Scouting from Home has seen new, innovative ways to engage with members from socially disadvantaged areas and those with additional needs.

We will continue to seek external funding to assist us in supporting groups and individuals with training and practical adaptations to achieve our goal of making Scouting more inclusive.

Youth Shaped

As reported above, at the end of 2020-21 saw the appointment of a new County Youth Commissioner.

Her focus continues to be applying and updating county #youthshaped strategy, with priorities to:

- Support the establishment of more effective district and county 'youth forums'
- Support the appointment of more District Youth Commissioners
- Work with other members of the County Team to develop peer training, including an iMoveIt programme
- Embed a #youthshaped culture in all

Community Impact

The Senior Leadership Team will recommence work to recruit and appoint an Assistant County Commissioner (Community Impact) whose role it will be to support and develop ideas for community impact projects across the Districts and Groups.

Financial Management

We will continue to address the immediate financial concerns of the pandemic restrictions and its impact on Scouting as well as streamline and align financial processes to ensure that the current state of financial control can be maintained more easily and with less manual processing of data.

Funding continues to support our work and so the engagement of the county's professional fundraiser will go beyond the scope of the current time limited YIF project to support all groups and districts across the Durham Scout County.

On-Going Activities

Safety and Safeguarding

Work will continue on completing initial and on-going safety and safeguarding training as well as our support for the move to on-line, self-led training.

The appointment of a county Safety Adviser will be renewed, who will be able to coordinate safety data and provide support and guidance to all stakeholders in the Scout County.

International

The cancellation of international travel means that our plans for any International Trips will be suspended for the coming year.

Recruitment and selection for the World Scout Jamboree in 2023 should take place but at this time it is unknown, so in the interim we are looking to consolidate and expand our Camp@Home events to incorporate an international element to ensure that our youth members remain conscious of the fact that they are parts of the world's largest youth movement.

Activities

Adventurous activity training and assessments will resume, including skills fade sessions will resume as soon as restrictions allow and it is safe to do so.

Events and Competitions

It is likely that some or all activities and competitions planned for 2021 will have to be cancelled or postponed and an there will need to be a significant effort to relaunch these activities when it is safe to do so.

Active Support

Once restrictions allow, the work of the county Scout Active Support Units will resume, albeit in small groups if necessary. These will be a great support in keeping volunteers connected with each other and working towards common, achievable goals.

Statements of Financial Activities

Year Ended 31st March 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Income and Endowments from:					
Donations and legacies	3	32,720	83,524	116,244	114,671
Charitable activities	4	31,758	0	31,758	353,019
Other trading activities	5	179,431	0	179,431	362,493
Investment income	6	4,346	0	4,346	5,241
TOTAL INCOMING RESOURCES		248,255	83,524	331,779	835,424
Expenditure on:					
	7				
Raising funds	8	136,770	-	136,770	300,274
Charitable activities	9	101,467	10,350	111,817	523,060
TOTAL RESOURCES EXPENDED		238,237	10,350	248,587	823,334
NET INCOMING/OUTGOING RESOURCES BEFORE OTHER RECOGNISED GAINS					
		10,018	73,174	83,192	12,090
TRANSFER BETWEEN FUNDS:					
		52,096	(52,096)	0	0
OTHER RECOGNISED GAINS					
Gains (Losses) on investments	14	23,518	0	23,518	(21,061)
		85,632	21,078	106,710	(8,971)
NET INCOMING RESOURCES		85,632	21,078	106,710	(8,971)
Balances brought forward		697,491	70,149	767,640	776,611
Balances carried forward		783,123	91,227	874,350	767,640

Balance Sheet

as at 31st March 2021

	Note	£ 2021	£ 2020
FIXED ASSETS			
Tangible assets	13	500,734	519,320
Investments	14	126,620	103,103
		627,354	622,423
CURRENT ASSETS			
Stock	15	13,555	16,691
Debtors	16	228,235	192,548
Cash at bank and in hand		564,878	585,922
		806,668	795,161
CREDITORS: Amounts falling due within one year	17	(559,672)	(649,944)
NET CURRENT ASSETS		246,996	145,217
NET ASSETS		874,350	767,640
FUNDS			
Unrestricted:			
Designated funds	18	16,209	18,588
Other charitable funds	18	766,914	678,903
Restricted funds	19	91,227	70,149
		874,350	767,640

These financial statements were approved by the trustees on 15th March 2022 and are signed on their behalf by: -

N. McCormick (Chair Finance Management Board)

P. Harnby (County Treasurer)

Trustee

Trustee

Notes to the Financial Statements Year Ended 31st March 2021

1. Accounting Policies

(a) Basis of Accounting

The 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 the financial statements. These financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) (Effective 1 January 2015) and the Charities Act 2011.

Durham County Scout Council meets the definition of a public benefit entity under FRS102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. With respect to the next reporting period the most significant areas of uncertainty that effect the carrying value of assets held by the charity are the level of investment return and performance of investment markets. .

(b) Reconciliation with Previous Generally Accepted Accounting Practice

In preparing the financial statements, the Trustees have considered whether in applying the accounting policies required under the Charities SORP FRS 102 a restatement of comparative items was needed. No restatements were required.

(c) Preparation of Accounts on a Going Concern Basis

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

Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably. The following specific policies are applied to particular categories of income:

- Donations and legacy income us received by way of donations, legacies, grants and gifts and is included in full in the Statement of Financial activities when receivable. Where legacies have been notified to the charity but the criteria for income recognition have not been met, the legacy will be included as a contingent asset and disclosed if material. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes entitled to the grant.
- Investment income is included when receivable.
- The value of services provided by volunteers has not been included.

Expenditure

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

Costs of raising funds comprise the costs associated with attracting donations, grants and legacies and the costs of trading for fundraising purposes.

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

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, Other costs are apportioned on an appropriate basis, as set out in the notes to the accounts.

Support Costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include office costs, personnel, payroll and governance costs which supports the charitable activities. These costs have been allocated to expenditure on charitable activities. Further details of support costs are set out in Note 7.

Tangible Fixed Assets and Depreciation

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

Freehold land and buildings	Buildings element is amortised on a straight-line basis over 50 years. Freehold land is not depreciated.
Fixtures and fittings	10 –50% straight-line basis depending on the asset.

Investments

Investments are accounted for at market value at the year end. Investment income is accounted for on accruals basis. (see also Note 14).

Stocks

Stocks of goods for resale are valued at the lower of cost and net realisable value.

Fund Accountancy

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

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

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

2. Trustees' Remuneration and Expenses

There were no trustees' expenses paid for the year ended 31st March 2021 nor for the year ended 31st March 2020.

No Trustees, nor any person connected to them, have received any remuneration during the current or previous year.

3. Donations and Legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
2021			
Sir J Priestman Charitable Trust	2,700	0	2,700
W A Handley Charitable Trust	0	1,750	1,750
Miscellaneous donations including Corporate donations	0	36,779	36,779
Youth Investment Fund	0	24,288	24,288
Sir James Knott	0	10,000	10,000
CAF Resilience Grant	15,020	0	15,020
Lottery Grant	15,000	10,707	25,707
	32,720	83,524	116,244

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
2020			
Sir J Priestman Charitable Trust	2,700	0	2,700
W A Handley Charitable Trust	0	1,750	1,750
Corporate donations	1,269	1,750	3,019
Youth Investment Fund	0	97,202	97,202
Barbour Foundation	0	10,000	10,000
	3,969	110,702	114,671

4. Charitable Activities

2021	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
County activities	31,758	0	31,758
	<u>31,758</u>	<u>0</u>	<u>31,758</u>
2020	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
County activities	353,019	0	353,019
	<u>353,019</u>	<u>0</u>	<u>353,019</u>

5. Other Trading Activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Scout shop sales	12,262	12,262	64,100	64,100
Membership fees	61,657	61,657	57,019	57,019
Activity Centre fees	105,512	105,512	241,374	241,374
	<u>179,431</u>	<u>179,431</u>	<u>362,493</u>	<u>362,493</u>

6. Investment Income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Bank interest received	58	0	58	119
Dividends	4,288	0	4,288	5,122
	<u>4,346</u>	<u>0</u>	<u>4,346</u>	<u>5,241</u>

7. Expenditure

2021	Allocation basis	Scout Store £	Training Courses £	YIF Expenses £	Member Services £	Moor House £	Governance £	Total 2021 £
Costs directly allocated to activities								
Cost of sales	Direct	5,798			280	2,396		8,474
Sales Commission	Direct					1,814		1,814
Licences					1,168	262		1,430
Staff costs	Direct	6,110	2,761	9,180	42,930	74,316	2,761	138,058
Training costs	Direct							0
Event costs and support to members	Direct				12,495			12,495
International Expense	Direct							0
YIF Costs	Direct							0
Subtotal		11,908	2,761	9,180	56,873	78,788	2,761	162,271
Support Costs								
Advertising	Direct							0
Depreciation	Direct	594			11,184	17,563		29,341
Rates and water	Direct				1,489	244		1,733
Insurance	Direct			1,006	2,246	6,752		10,004
Cleaning					53	303		356
Heat and light	Direct				846	4,794		5,640
Investment management fees	Direct				300			300
Audit and legal	Direct						14,771	14,771
Motor Expenses	Direct					214		214
Travelling & Meeting	Direct			4	214			218
Bank Charges	Usage	52			118	118		288
Telephone costs	Staff time	188			381	1,866		2,435
Other office costs	Staff time	303	909	137	2,098	4,974	909	9,330
Sundry expenses	Staff time				66	477		543
Card M/C	Usage	156				296		452
Repairs	Direct				1,162	6,589		7,751
Bad debts	Direct				2,379			2,379
Printing, stationery and post	Direct	239		23	247	52		561
Irrecoverable input tax	Usage							0
Subtotal		1,532	909	1,170	22,783	44,242	15,680	86,316
Total Expend		13,440	3,670	10,350	79,656	123,030	18,441	248,587

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2020	Allocation basis	Scout Store £	Training Courses £	YIF Expenses £	Member Services £	Moor House £	Governance £	Total 2020 £
Costs directly allocated to activities								
Cost of sales	Direct	50,961		179	3,574	37,871		92,585
Sales Commission	Direct					7,028		7,028
Licences				64	3,299	1,797		5,160
Staff costs	Direct	6,547	3,883	40,382	25,844	113,629	3,883	194,168
Training costs	Direct		1,359					1,359
Event costs and support to members	Direct				78,287			78,287
International Expense	Direct				259,057			259,057
YIF Costs	Direct			41,940				41,940
Subtotal		57,508	5,242	82,565	370,061	160,325	3,883	679,584
Support Costs								
Advertising	Direct			581	2,745	259		3,585
Depreciation	Direct	596			9,212	17,319		27,127
Rates and water	Direct				601	3,408		4,009
Insurance	Direct			1,114	2,462	6,919		10,495
Cleaning					452	2,563		3,015
Heat and light	Direct				1,388	7,868		9,256
Investment managemen t fees	Direct				300			300
Audit and legal	Direct			385	6,237	583	17,050	24,255
Motor Expenses	Direct			800				800
Travelling & Meeting	Direct		60	891	633	225		1,809
Bank Charges	Usage	52			102	102		256
Telephone costs	Staff time	215			640	2,240		3,095
Other office costs	Staff time		993		1,191	6,752	993	9,929
Sundry expenses	Staff time			29	742	2,344		3,115
Card M/C	Usage	568				400		968
Repairs	Direct			161	3,609	20,478		24,248
Bad debts	Direct							0
Printing, stationery and post	Direct	664	80	271	19	718		1,752
Irrecoverable input tax	Usage				7,868	7,868		15,736
Subtotal		2,095	1,133	4,232	38,201	80,046	18,043	143,750
Total Expenditure		59,603	6,375	86,797	408,262	240,371	21,926	823,334

8. Cost of Raising Funds

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Scout shop purchases	13,440	13,440	59,603	59,603
Investment management fees	300	300	300	300
Activity Centre fees	123,030	123,030	240,371	240,371
	<u>136,770</u>	<u>136,770</u>	<u>300,274</u>	<u>300,274</u>

9. Cost of Charitable Activities Per Fund

2021	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Events and support provided to members	79,356	10,350	89,706
Training	3,670	0	3,670
Governance costs	18,441	0	18,441
	<u>101,467</u>	<u>10,350</u>	<u>111,817</u>
2020	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Events and support provided to members	407,962	86,797	494,759
Training	6,375	0	6,375
Governance costs	21,926	0	21,926
	<u>436,263</u>	<u>86,797</u>	<u>523,060</u>

10. Cost of Charitable Activities by Activity Type

	Activities undertaken directly £	Support Costs £	Total funds 2021 £	Total funds 2020 £
Events and support provided to members	56,873	22,483	79,356	407,962
Training	2,761	909	3,670	6,375
Governance costs	2,761	15,680	18,441	21,926
	<u>62,395</u>	<u>39,072</u>	<u>101,467</u>	<u>436,263</u>

11. Payroll Costs

	2021	2020
	£	£
The aggregate payroll costs were:		
Wages and Salaries	133,287	184,786
Social Security costs	2,749	6,669
Pension Contributions	2,022	2,713
	<u>138,058</u>	<u>194,168</u>

Particulars of Employees:

The average number of full time equivalent staff employed by the charity during the financial year amounted to:

	2021	2020
	£	£
Store and cleaning staff	1	1
Administration	3	3
Campsite and activities	7	14
	<u>11</u>	<u>18</u>

No member of staff received remuneration in excess of £60,000 in either year.

Key management personnel received remuneration of £27,356 in the year. *(2020: £22,480)*

12. Auditors Remuneration

	2021	2020
	£	£
Audit fees	<u>4,000</u>	<u>4,000</u>

13. Tangible Fixed Assets

	Freehold Land & Buildings £	Fixtures & Equipment £	Total £
Cost			
At 1 April 2020	629,915	277,889	907,804
Additions	0	10,755	10,755
Disposals	0	0	0
At 31 March 2021	629,915	288,644	918,559
Depreciation			
At 1 April 2020	167,400	221,084	388,484
Charge for the year	11,110	18,231	29,341
Disposals		0	0
At 31 March 2021	178,510	239,315	417,825
Net book value			
At 31 March 2021	451,405	49,329	500,734
At 31 March 2020	462,515	56,805	519,320

Included above is £95,000 (2020: £95,000) relating to freehold land which has not been depreciated.

14. Fixed Asset Investments

	2021 £
Listed investments:	
Market value at 1st April 2019	103,102
Addition in year at cost	0
Disposals	0
Net unrealised investment gain	23,518
Market value 31st March 2020	126,020

15. Stock

	2021	2020
	£	£
Store stock	13,555	16,691
D of E Books	0	0
	<u>13,555</u>	<u>16,691</u>

16. Debtors

	2021	2020
	£	£
Trade debtors	194,587	149,369
Prepayments and accrued income	22,246	36,519
Loans to groups	4,235	5,702
Other debtor	7,167	958
	<u>228,235</u>	<u>192,548</u>

17. Creditors: Amounts Falling Due Within One Year

	2021	2020
	£	£
Trade creditors	754	5,422
Accruals and deferred income	527,918	607,659
Other loans	30,000	30,000
VAT	0	3,350
Other creditors	1,000	3,513
	<u>559,672</u>	<u>649,944</u>

18. Funds

	General Funds £	Designated Funds £	Total £
Balance at 1 April 2020	678,903	18,588	697,491
Income and gains	271,773		271,773
Expenses and losses	(238,237)		(238,237)
Transfers	54,475	(2,379)	52,096
Balance at 31 March 2021	<u>766,914</u>	<u>16,209</u>	<u>783,123</u>

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DESIGNATED FUNDS	Balance at 1.4.2020 £	Income & Gains £	Expenditure & Losses £	Transfers	Balance at 31.3.2021 £
The Horace Robinson International Fund	16,992	0	0	(2,379)	14,613
County Development Fund	1,596	0	0	0	1,596
	<u>18,588</u>	<u>0</u>	<u>0</u>	<u>(2,379)</u>	<u>16,209</u>

Designated funds and the use of these funds are as follow: -

The Horace Robinson International Fund

Represents funds originally bequeathed to the County which has been designated by the trustees for international purposes.

County Development Fund

This is a designated fund arising from funds raised to finance development across the County.

19. Restricted Funds

RESTRICTED FUNDS	Balance at 1.4.2020 £	Income & Gains £	Expenditure & Losses £	Transfers £	Balance at 31.03.21 £
County Commissioners Fund	13,458	15,000	0	(15,000)	13,458
Testimonial Fund	8,654	0	0	0	8,654
Moorhouse Development Fund	0	3,978	0	(3,355)	623
Capital Projects Fund	8,220	10,000	2	(1,825)	16,393
Youth Investment Fund	31,067	24,288	10,348	(21,209)	23,798
W A Handley Development Fund	8,750	1,750	0	0	10,500
Scouting at Home	0	10,707	0	(10,707)	0
Crowdfund	0	8,100	0	(4,000)	4,100
AAP Fund	0	6,918	0	4,000	10,918
YLT First Aid Fund	0	2,783	0	0	2,783
	<u>70,149</u>	<u>83,524</u>	<u>10,350</u>	<u>(52,096)</u>	<u>91,227</u>

Restricted funds and the restrictions on the use of these funds are: -

County Commissioners Fund

Represents funds made available to the County Commissioner to use at his discretion in aiding needs in scouting.

Testimonial Fund

Represents funds available to persons aged between 6 and 17 years of age in scouting, to help towards travelling costs to a scouting event held within the United Kingdom.

Moorhouse Development Fund

Represents funds available towards developing Moorhouse and its activities.

Capital Projects Fund

Represents monies donated by the Sir James Knott Charitable Trust for capital projects of the charity or Scout groups within Durham Scout County. £1827 was spent on projects at Moor House in the year and has been transferred to the general fund.

Youth Investment Fund

Represents grant monies received to help grow and expand scouting and activities in Sunderland and Darlington Districts.

Scouting at Home

Represents monies donated to help Scouting at Home initiatives during the COVID 19 Pandemic.

Crowdfund

Represents Crowdfunding monies raised during the COVID 19 pandemic to enable the charity to continue.

AAP fund

Represents funding to adapt Moorhouse to enable more flexible hours and activities throughout the COVID 19 pandemic.

YLT First Aid Fund

Represents monies received to deliver a first aid programme to volunteers.

W A Handley Development Fund

Represents grants received for use in certain geographical areas within the County.

20. Analysis of Net Assets Between Funds

	Tangible Fixed Assets £	Assets less Liabilities £	Current Total £
Restricted Funds			
County Commissioner's Fund	0	13,458	13,458
Testimonial Fund	0	8,654	8,654
Moorhouse Development Fund	0	623	623
Capital Projects Fund	0	16,393	16,393
Youth Investment Fund	0	23,798	23,798
W A Handley Development Fund	0	10,500	10,500
Scouting at Home	0	0	0
Crowdfund	0	4,100	4,100
AAP Fund	0	10,918	10,918
YLT First Aid Fund	0	2,783	2,783
	0	91,227	91,227
Unrestricted Funds	627,354	155,769	783,123
			0
Total net assets	627,354	246,996	874,350

21. Commitments

The charity had total guarantees and commitments at the balance sheet date of £2,174(2020: £1,170).

22. Related Parties Disclosure

There were no related party transactions in the current year or the preceding year.

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