# HUMBERSIDE COUNTY SCOUT COUNCIL

England & Wales · Charity number 524674

## Details

| | |
|---|---|
| Other names | EAST YORKSHIRE COUNTY SCOUT COUNCIL, HUMBERSIDE SCOUTS |
| Status | Registered |
| Legal form | Other |
| Registered | 1970-04-30 |
| Register | View on the Charity Commission register |

## Contact

| | |
|---|---|
| Address | County Office<br>Raywell Park<br>Raywell<br>East Yorkshire<br>HU16 5YL |
| Phone | 01482 655732 |
| Email | humbersidescouts@humbersidescouts.karoo.co.uk |
| Website | www.humbersidescouts.org.uk |

## Activities

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

**Activities:** Fulfilling the aims of the national Scout Association in the counties of North East Lincs, North Lincs, East Riding of Yorkshire and Kingston upon Hull for young people between the ages of 6 and 25.

## Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, Amateur Sport, Environment/conservation/heritage, Economic/community Development/employment
- **Who:** Children/young People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin

## Geography

- **Area of benefit:** EAST RIDING OF YORKSHIRE NORTH EAST LINCOLNSHIRE NORTH LINCOLNSHIRE CITY AND COUNTY OF KINGSTON UPON HULL
- East Riding Of Yorkshire
- Kingston Upon Hull City
- North East Lincolnshire
- North Lincolnshire

## Finances

| Period end | Income | Expenditure | Assets | Employees |
|---|---|---|---|---|
| 2025-03-31 | £208,285 | £197,906 | - | - |
| 2024-03-31 | £548,216 | £564,688 | £269,281 | 0 |
| 2023-03-31 | £151,694 | £153,025 | - | - |
| 2022-03-31 | £117,917 | £117,760 | - | - |
| 2021-03-31 | £84,772 | £91,578 | - | - |

## Trustees

| Name | Role | Appointed |
|---|---|---|
| **IAN BIRKINSHAW** | Chair | 2012-09-20 |
| ALAN HAYWARD | | |
| Charlotte Rymer | | 2023-04-01 |
| Charlotte Winter | | 2019-04-01 |
| Daniel Teal | | 2022-04-01 |
| GARY MCCUNE | | 2014-09-27 |
| Linda Thelwell | | 2020-04-01 |
| Mark David Turner | | 2013-10-06 |
| Matthew Longden | | 2019-04-01 |
| Sheenagh Austin | | 2022-09-23 |
| Steve Brownless | | 2020-04-01 |
| Thomas Andrew Harrision | | 2022-04-01 |

HUMBERSIDE COUNTY SCOUT COUNCIL

England & Wales - Charity number 524674

# Accounts

# HUMBERSIDE COUNTY SCOUT COUNCIL
# FINANCIAL STATEMENTS

# 31 MARCH 2025

**Charity Number 524674**


**FAWLEY JUDGE & EASTON**
Chartered Certified Accountants
1 Parliament Street
Hull
HU1 2AS

# HUMBERSIDE COUNTY SCOUT COUNCIL

**FINANCIAL STATEMENTS**
**YEAR ENDED 31 MARCH 2025**

| CONTENTS | PAGE |
|---|---|
| General Committee Report | 1 |
| Independent examiner's report to the trustees | 4 |
| Statement of Financial Activities | 5 |
| Balance Sheet | 6 |
| Notes to the financial statements | 7 |

# HUMBERSIDE COUNTY SCOUT COUNCIL

## TRUSTEES' REPORT

## YEAR ENDED 31 MARCH 2025

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

**REFERENCE AND ADMINISTRATIVE DETAILS**

Charity Title: Humberside County Scout Council
Charity Number: 524674
Charity Correspondent:
Mark Turner, County Treasurer, Raywell Park, Riplingham Road, Raywell, East Yorkshire, HU16 5YL.

Trustees (Members of the County Trustee Board)

*Ex officio:* Gary McCune (County Commissioner), Ian Birkinshaw (Chairman), Mark Turner (Treasurer), Charlotte Rymer (County Youth Commissioner).
*Nominated by the County Commissioner:* Alan Hayward, Linda Thelwell.
*Elected by the County Scout Council:* Sheenagh Austin, Steve Brownless, Matthew Longden, Tom Harrison., Charlotte Winter, Daniel Teal.

| | |
|---|---|
| **Independent Examiner:** | S Woolias<br>1 Parliament Street<br>Hull<br>HU1 2AS |
| **Bankers:** | Unity Trust Bank plc<br>9 Brindley Place<br>Birmingham<br>B1 2HB |

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

Humberside County Scout Council is the electoral body that supports Scouting in the Scout County of Humberside. It is the body to which the County Trustee Board is accountable. The role of the County Trustee Board is to support the Lead Volunteer in meeting the responsibilities of their appointment and to provide support for the Districts and Scout Network in the County.

The Council's governing documents are those of the Scout Association. They consist of a Royal Charter which in turn gives authority to the by-laws of the Association and the Policy Organisation and Rules of the Scout Association.

The Council is a trust established under its rules which are common to all Scouts.

The Council is managed by the Trustee Board, the members of which are the Charity Trustees. As Charity Trustees they are responsible for complying with legislation applicable to charities. This includes the registration, keeping proper accounts and submitting returns to the Charity Commissioner, as appropriate.

Membership of the Council is governed by the Policy, Organisation and Rules of The Scout Association.

The Council exists to support Districts and Scout Groups within the Humberside Area.

The Council have complied with the duty in Section 17(5) of the Charities Act 2011 to have due regard to the public benefit guidance as published by the Charities Commission. The public benefit criterion was met under both advancement of education and the advancement of citizenship or community development headings.

### STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)

Two key principles that demonstrate that scouting aims are for public benefit are: -

1 (a) Through the scout method young people develop towards their full potential.

(b) The clear link between the benefits for young people and the purpose of scouting.

(c) The safety of young people is taken very seriously and the benefits far outweigh the risks.

2 (a) The aim of scouting refers to young people and the beneficiaries are aged between 6 and 25.

(b) Full scouting membership is restricted to young people who are willing to make the scout promise.

(c) The Association does not exclude those in poverty from its benefits. The Association does charge a subscription to its youth members. However the benefits of scouting are not restricted by the ability to pay.

(d) Any private benefits from scouting are incidental other than to those as a beneficiary.

### OBJECTIVES AND ACTIVITIES

The purpose of the Council is to contribute to the development of young people in achieving their full physical, intellectual, social and spiritual potentials, as individuals and as responsible citizens. This is done through a variety of activities in partnership with adults such as learning by doing, taking part in activities outdoors, taking responsibility for their own actions, sharing in prayer and worship and making and living at their Scout Promise.

### ACHIEVEMENTS AND PERFORMANCE

See accompanying *Reports* booklet.

### FINANCIAL REVIEW

The Charity receives income from membership subscriptions, Raywell Park bookings, gifts, donations, grants and interest from its various investments. During the year under review, £70,458 has been spent on assets and improvements to Raywell Park (2024 - £44,593).

The following significant grants were received in the year for which the monies are restricted and ring-fenced for Raywell development assets: Hull and East Riding Council - £4,985, Foyle Foundation - £8,800, Humberside Office of the Police and Crime Commission - £8,930 (2024 – Ineos Holdings - £25,000, ESC Lottery Fund - £8,500, Morrisons Foundation - £8,000).

### RESERVES POLICY

The County Executive has a policy of maintaining reserves at a level between eight to ten months of resources expended. Reserves are measured as Net Current Assets and resources expended is represented by a normalised year of costs estimated at £100,000 (average level of expenditure in recent years after deducting depreciation and costs relating to activities for which income is collected before costs are committed). The Net Current Assets at the year-end of £74,336 represents over eight months of resources expended and therefore the County Trustee Board is operating within policy at the balance sheet date.

During the year under review the income amounted to £208,285 (2024 - £548,216) which is used to finance direct charitable expenditure and other indirect expenditure amounting to £197,906 (2023 - £564,688).

# HUMBERSIDE COUNTY SCOUT COUNCIL

## TRUSTEES' REPORT (Continued)

## YEAR ENDED 31 MARCH 2025

**RESERVES POLICY (Continued)**

As a result of the economic uncertainties including cost of living and energy price rises, we have taken reasonable steps as follows:

- Actively managing our costs through reduced and limit expenditure on Scouting activities and Raywell site running costs. Work continues to identify external funds which we can use to continue our maintenance and development programmes;
- Continued to closely monitor the reserves levels, and as noted in the Reserves Policy, at the balance sheet date and beyond we hold reserves which represent circa eight months of expenditure levels assuming no income is received.

The Trustees will continue to monitor the effects and continue to work in the best interests of the charity. At the date of signing the accounts, initiatives were underway to begin a safe return to face to face Scouting activities.

**TRUSTEES' RESPONSIBILITIES**

The charity's trustees are responsible for preparing the annual 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 Council to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the general committee 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Council are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. The Council 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.

Signed on behalf of the Council

I Birkinshaw

Chairman
14 September 2025

# HUMBERSIDE COUNTY SCOUT COUNCIL

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HUMBERSIDE COUNTY SCOUT COUNCIL

## YEAR ENDED 31 MARCH 2025

I report on the accounts of the charity for the year ended 31 March 2025 set out on pages 5 to 11.

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT EXAMINER**
The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b)of the 2011 Act; and
- to state whether particular matters have come to my attention.

**BASIS OF INDEPENDENT EXAMINER'S STATEMENT**
My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on whether the accounts present a 'true and fair view' and the report is limited to those matters set out below.

**INDEPENDENT EXAMINER'S STATEMENT**
In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the trustees have not met the requirements to ensure that:

- proper accounting records are kept in accordance with section 145(5)(b) of the 2011 Act; and
- accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

S Woolias. FCCA
Independent Examiner
Fawley Judge & Easton
Chartered Certified Accountants
1 Parliament Street
Hull
HU1 2AS

14 September 2025

# HUMBERSIDE COUNTY SCOUT COUNCIL

## STATEMENT OF FINANCIAL ACTIVITIES

## YEAR ENDED 31 MARCH 2025

| | Notes | Restricted Funds 2025 £ | Unrestricted Funds 2025 £ | Total Funds 2025 £ | Total Funds 2024 £ |
|---|---|---|---|---|---|
| **INCOMING AND ENDOWMENTS FROM** | | | | | |
| Donations and legacies | 2 | 4,956 | 1,700 | 6,656 | 17,529 |
| Charitable activities | 3 | - | 166,944 | 166,944 | 500,585 |
| Investment and other income | | - | 517 | 517 | 1,198 |
| Other income | 4 | - | 34,168 | 34,168 | 28,904 |
| **TOTAL INCOME** | | 4,956 | 203,329 | 208,285 | 548,216 |
| **EXPENDITURE ON** | | | | | |
| Charitable costs | 5 | 4,956 | 190,510 | 195,466 | 562,619 |
| Other | 6 | - | 2,440 | 2,440 | 2,069 |
| **TOTAL EXPENDITURE** | | 4,956 | 192,950 | 197,906 | 564,688 |
| **NET INCOME / (EXPENDITURE)** | | - | 10,379 | 10,379 | (16,472) |
| **TRANSFERS BETWEEN FUNDS** | | - | - | - | - |
| **NET MOVEMENT IN FUNDS** | | - | 10,379 | 10,379 | (16,472) |
| **RECONCILIATION OF FUNDS** | | | | | |
| **TOTAL FUNDS BROUGHT FORWARD** | | - | 269,281 | 269,281 | 285,753 |
| **TOTAL FUNDS CARRIED FORWARD** | | - | £279,660 | £279,660 | £269,281 |

The notes on pages 7 to 11 form part of these financial statements

# HUMBERSIDE COUNTY SCOUT COUNCIL

## BALANCE SHEET

## YEAR ENDED 31 MARCH 2025

| | Notes | 2025 Restricted £ | 2025 Unrestricted £ | 2025 Total £ | 2024 Total £ |
|---|---|---|---|---|---|
| **Fixed assets** | | | | | |
| Tangible assets | 10 | 100,926 | 216,729 | 317,655 | 276,741 |
| **Current Assets** | | | | | |
| Stock | | - | 1,800 | 1,800 | 1,400 |
| Debtors | 11 | - | 34,326 | 34,326 | 2,209 |
| Cash at bank and in hand | | 16,361 | 156,146 | 172,507 | 165,144 |
| | | 16,361 | 192,272 | 208,633 | 168,753 |
| **Current liabilities** | 12 | (4,956) | (129,341) | (134,297) | (126,937) |
| **Net current assets** | | 11,405 | 62,931 | 74,336 | 41,816 |
| **Long term liabilities** | 13 | (112,331) | - | (112,331) | (49,276) |
| **Net Assets** | | - | £279,660 | £279,660 | £269,281 |
| **Represented by: -** | | | | | |
| Funds | 15 | - | 279,660 | 279,660 | 269,281 |
| | | - | £279,660 | 279,660 | £269,281 |

Approved by the Council on 14 September 2025 and signed on its behalf by

I Birkinshaw Chairman

M Turner Treasurer

The notes on pages 7 to 11 form part of these financial statements

# HUMBERSIDE COUNTY SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS

## YEAR ENDED 31 MARCH 2025

**1 Accounting Policies**

(a) Basis of Accounting

1) These accounts have been prepared under the historical cost convention, the Charities Act 2011 and in accordance with the recommendations of the Statement of Recommended Practice Accounting and Reporting by Charities.

2) These accounts have been prepared on the accruals basis and include income and expenditure as it is earned or incurred other than donations which are accounted for as they are received.

(b) Fixed Assets are included in the accounts at historical cost and are to be depreciated at rates estimated to write off the relevant assets over their expected useful lives. The cost of minor additions or those below £500 are not capitalised.

The rates per annum are: -

| | |
|---|---|
| Buildings | 2%, 5% and 10% of cost |
| Sewerage Plant | 5% of cost |
| Furniture and Equipment | 10%, 15% and 20% of cost |
| Motor Vehicles | 20% of cost |

(c) Stock is valued on a basis consistent with previous years at the lower cost and net realisable value.

(d) Grants are received for specific expenditure purposes against current costs and restricted for improvement of the Council's facilities. Grants are amortised over the life of the assets for which the funds were ringfenced and restricted for. Where the project has not yet commenced, the grant is carried forward to the following year.

(e) Donations can be both general and specific and are treated as income in the year in which they are received unless, as with specific grants, no expenditure has occurred in the year when the donation is carried forward to the following year.

(f) Funds
General funds represent the funds of the Council that are not subject to any restrictions regarding use and are available for application on the general purposes of the Council.

Funds designated for a particular purpose by the Council are also unrestricted.

Restricted funds are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

# HUMBERSIDE COUNTY SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS

## YEAR ENDED 31 MARCH 2025

2. **Donations and Grants**

| | Restricted | Unrestricted | 2025 Total | 2024 Total |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Donations and Grants (including amortisation): | - | | | |
| BP Phase 1 Development | 400 | - | 400 | - |
| BP Path improvements | 249 | - | 249 | - |
| Bernard Sunley Foundation | - | - | - | 5,000 |
| Garfield Weston Foundation | - | - | - | 5,000 |
| BP Phase 2 Development | 440 | - | 440 | - |
| Security Improvements | 447 | - | 447 | - |
| DCMS and Kayak Grants | 3,058 | - | 3,058 | 3,058 |
| Other | 362 | 1,700 | 2,062 | 4,471 |
| | 4,956 | 1,700 | £6,656 | £17,529 |

3. **Incoming Resources from Activities to Further the Charity's Objects**

| | Unrestricted | 2025 Total | 2024 Total |
|---|---|---|---|
| | £ | £ | £ |
| Raywell Park | 110,559 | 110,559 | 75,026 |
| County section events | 56,385 | 56,385 | 425,203 |
| Communication Team | - | - | 356 |
| | 166,944 | £166,944 | £500,585 |

County section events incorporate income for scouting events which are not run on an annual basis.

4. **Other Income**

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Membership Subscriptions receivable | 215,685 | 190,416 |
| Amounts payable to Headquarters | (181,517) | (161,512) |
| | 34,168 | 28,904 |

5. **Charitable Costs**

| | Employment | Premises | Support and other costs | 2025 Total £ | 2024 Total £ |
|---|---|---|---|---|---|
| Raywell Park | - | 20,094 | 86,338 | 106,432 | 96,534 |
| County Office | - | - | 87,694 | 87,694 | 465,171 |
| Training Team | - | - | 1,340 | 1,340 | 914 |
| | £- | £20,094 | £175,372 | £195,466 | £562,619 |
| 2024 | £- | £17,302 | £545,317 | | |

Included within Charitable Costs is £4,956 of depreciation which relates to restricted funds (2024 - £3,058). All other costs relate to unrestricted funds.

6. **Net Outgoing Resources for the Year**

| | 2025 £ | 2024 £ |
|---|---|---|
| This is stated after charging: | | |
| Depreciation | 29,544 | 29,084 |
| Accountancy fees (including VAT) | 2,440 | 2,069 |

7. **Staff Costs and Numbers**

| | 2025 £ | 2024 £ |
|---|---|---|
| Staff costs were as follows: | | |
| Salaries and wages | £- | £- |

The average number of employees during the year, calculated on the basis of full time equivalents was nil (2024 – nil). No employee received emoluments of more than £60,000 during the year (2024: nil).

8. **Council Remuneration and Expenses**

No members of the Council received any remuneration during the year under review.

Reimbursement of expenses incurred, by the Lead Volunteer and Trustee Board members in their roles as Trustees and other appointments within the Council, during the year amounted to £6,866 (2024 - £5,320).

9. **Taxation**

As a charity, Humberside County Scout Council is exempt from tax on income and gains falling within Section 505 of the Taxes Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

10. **<u>Tangible Fixed Assets</u>**

| | Freehold Land & Buildings | Fixtures & Equipment | Motor Vehicles | Total |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Cost | | | | |
| At 1 April 2024 | 547,743 | 138,837 | 15,065 | 701,645 |
| Additions in the year | 67,265 | 3,193 | - | 70,458 |
| Disposals in the year | - | - | - | - |
| At 31 March 2025 | 615,008 | 142,030 | 15,065 | 772,103 |
| Depreciation | | | | |
| At 1 April 2024 | 291,053 | 118,786 | 15,065 | 424,904 |
| Provided for in the year | 20,237 | 9,307 | - | 29,544 |
| Eliminated on disposals | - | - | - | - |
| At 31 March 2025 | 311,290 | 128,093 | 15,065 | 454,448 |
| Net book value | | | | |
| At 31 March 2025 | 303,718 | 13,937 | - | £317,655 |
| At 31 March 2024 | 256,690 | 20,051 | - | £276,741 |

Within Freehold Land & Buildings and Fixtures & Equipment there is spend of £100,926 (2024 - £52,334) relating to developments to Raywell Park and other assets for which direct restricted grants were received.

11. **<u>Debtors</u>**

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Trade debtors | 5,809 | 2,049 |
| Prepayments and accrued income | 28,517 | 160 |
| | £34,326 | £2,209 |

12. **<u>Creditors: Amount Falling Due Within One Year</u>**

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Trade creditors | 14,210 | 20,957 |
| Accruals and other creditors | 120,087 | 105,980 |
| | £134,297 | £126,937 |

Within Accruals and other creditors are: monies held on behalf of the Pocklington district of £20,480 (2024 £22,174) pending the setting up of a new back account for this district; monies collected in advance for scouting events of £62,667 and; monies collected to contribute to future international events of £22,479 (2024 - £37,973).

13. **Creditors: Amount Falling Due Over One Year**

| | 2025 £ | 2024 £ |
|---|---|---|
| Grants including amortisation (restricted funds) | 112,331 | 49,276 |
| | £112,331 | £49,276 |

14. **Analysis of Net Assets Between Funds**

| | Fixed Assets £ | Net Current Assets £ | Long Term Liabilities £ | Total Funds £ |
|---|---|---|---|---|
| Unrestricted Funds | 216,729 | 62,931 | - | 279,660 |
| Restricted Funds | 100,926 | 11,405 | (112,331) | - |
| | 317,655 | 74,336 | (112,331) | 279,660 |

15. **Movement in Funds**

| | At 1 April 2024 £ | Incoming Resources £ | Outgoing Resources £ | Transfer £ | At 31 March 2025 £ |
|---|---|---|---|---|---|
| Funds | £269,281 | 208,285 | (197,906) | - | £279,660 |
| | £269,281 | 208,285 | (197,906) | - | £279,660 |

# Accounts

# HUMBERSIDE COUNTY SCOUT COUNCIL
# FINANCIAL STATEMENTS

## 31 MARCH 2024

**Charity Number 524674**


**FAWLEY JUDGE & EASTON**
Chartered Certified Accountants
1 Parliament Street
Hull
HU1 2AS

# HUMBERSIDE COUNTY SCOUT COUNCIL

**FINANCIAL STATEMENTS**
**YEAR ENDED 31 MARCH 2024**

| CONTENTS | PAGE |
|---|---|
| General Committee Report | 1 |
| Independent examiner's report to the trustees | 4 |
| Statement of Financial Activities | 5 |
| Balance Sheet | 6 |
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# HUMBERSIDE COUNTY SCOUT COUNCIL

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## YEAR ENDED 31 MARCH 2024

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Charity Title: Humberside County Scout Council
Charity Number: 524674
Charity Correspondent:
Mark Turner, County Treasurer, Raywell Park, Riplingham Road, Raywell, East Yorkshire, HU16 5YL.

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*Nominated by the County Commissioner:* Alan Hayward, Linda Thelwell.
*Elected by the County Scout Council:* Sheenagh Austin, Rachel Breedon, Steve Brownless, Matthew Longden, Tom Harrison.
*Co-opted:* Charlotte Winter, Daniel Teal.

| | |
|---|---|
| **Independent Examiner:** | S Woolias<br>1 Parliament Street<br>Hull<br>HU1 2AS |
| **Bankers:** | Unity Trust Bank plc<br>9 Brindley Place<br>Birmingham<br>B1 2HB |

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The Council have complied with the duty in Section 17(5) of the Charities Act 2011 to have due regard to the public benefit guidance as published by the Charities Commission. The public benefit criterion was met under both advancement of education and the advancement of citizenship or community development headings.

# HUMBERSIDE COUNTY SCOUT COUNCIL

## TRUSTEES' REPORT (Continued)

## YEAR ENDED 31 MARCH 2024

### STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)

Two key principles that demonstrate that scouting aims are for public benefit are: -

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### ACHIEVEMENTS AND PERFORMANCE

See accompanying *Reports* booklet.

### FINANCIAL REVIEW

The Charity receives income from membership subscriptions, Raywell Park bookings, gifts, donations, grants and interest from its various investments. During the year under review, £44,593 has been spent on assets and improvements to Raywell Park (2023 - £27,860).

### RESERVES POLICY

The County Executive has a policy of maintaining reserves at a level between five to ten months of resources expended. Reserves are measured as Net Current Assets and resources expended is represented by a normalised year of costs estimated at £100,000 (average level of expenditure in recent years after deducting depreciation and costs relating to activities for which income is collected before costs are committed). The Net Current Assets at the year-end of £41,816 represents circa five months of resources expended and therefore the County Executive is operating within policy at the balance sheet date.

During the year under review the income amounted to £548,216 (2023 - £151,694) which is used to finance direct charitable expenditure and other indirect expenditure amounting to £564,688 (2023 - £153,025).

### RESERVES POLICY (Continued)

As a result of the economic uncertainties including cost of living and energy price rises, we have taken reasonable steps as follows:

- Actively managing our costs through reduced and limit expenditure on Scouting activities and Raywell site running costs. Work continues to identify external funds which we can use to continue our maintenance and development programmes;
- Continued to closely monitor the reserves levels, and as noted in the Reserves Policy, at the balance sheet date and beyond we hold reserves which represent circa eight months of expenditure levels assuming no income is received.

The Trustees will continue to monitor the effects and continue to work in the best interests of the charity. At the date of signing the accounts, initiatives were underway to begin a safe return to face to face Scouting activities.

### TRUSTEES’ RESPONSIBILITIES

The charity's trustees are responsible for preparing the annual 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 Council to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the general committee 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Council are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. The Council 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.

Signed on behalf of the Council

I Birkinshaw

Chairman
15 September 2024

# HUMBERSIDE COUNTY SCOUT COUNCIL

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HUMBERSIDE COUNTY SCOUT COUNCIL

## YEAR ENDED 31 MARCH 2024

I report on the accounts of the charity for the year ended 31 March 2024 set out on pages 5 to 11.

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT EXAMINER**
The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011Act;

- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b)of the 2011 Act; and

- to state whether particular matters have come to my attention.

**BASIS OF INDEPENDENT EXAMINER'S STATEMENT**
My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on whether the accounts present a 'true and fair view' and the report is limited to those matters set out below.

**INDEPENDENT EXAMINER'S STATEMENT**
In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the trustees have not met the requirements to ensure that:

- proper accounting records are kept in accordance with section 145(5)(b) of the 2011 Act; and

- accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

S Woolias. FCCA
Independent Examiner
Fawley Judge & Easton
Chartered Certified Accountants
1 Parliament Street
Hull
HU1 2AS

15 September 2024

# HUMBERSIDE COUNTY SCOUT COUNCIL

## STATEMENT OF FINANCIAL ACTIVITIES

## YEAR ENDED 31 MARCH 2024

| | Notes | Restricted Funds 2024 £ | Unrestricted Funds 2024 £ | Total Funds 2024 £ | Total Funds 2023 £ |
|---|---|---|---|---|---|
| **INCOMING AND ENDOWMENTS FROM** | | | | | |
| Donations and legacies | 2 | 3,058 | 14,471 | 17,529 | 34,534 |
| Charitable activities | 3 | - | 500,585 | 500,585 | 87,959 |
| Investment and other income | | - | 1,198 | 1,198 | 177 |
| Other income | 4 | - | 28,904 | 28,904 | 29,024 |
| **TOTAL INCOME** | | 3,058 | 545,158 | 548,216 | 151,694 |
| **EXPENDITURE ON** | | | | | |
| Charitable costs | 5 | 3,058 | 559,561 | 562,619 | 151,025 |
| Other | 6 | - | 2,069 | 2,069 | 2,000 |
| **TOTAL EXPENDITURE** | | 3,058 | 561,630 | 564,688 | 153,025 |
| **NET EXPENDITURE** | | - | (16,472) | (16,472) | (1,331) |
| **TRANSFERS BETWEEN FUNDS** | | - | - | - | - |
| **NET MOVEMENT IN FUNDS** | | - | (16,472) | (16,472) | (1,331) |
| **RECONCILIATION OF FUNDS** | | | | | |
| **TOTAL FUNDS BROUGHT FORWARD** | | - | 285,753 | 285,753 | 287,084 |
| **TOTAL FUNDS CARRIED FORWARD** | | - | £269,281 | £269,281 | £285,753 |

The notes on pages 7 to 11 form part of these financial statements

# HUMBERSIDE COUNTY SCOUT COUNCIL

## BALANCE SHEET

## YEAR ENDED 31 MARCH 2024

| | Notes | 2024 Restricted £ | 2024 Unrestricted £ | 2024 Total £ | 2023 Total £ |
|---|---|---|---|---|---|
| **Fixed assets** | | | | | |
| Tangible assets | 10 | 52,334 | 224,407 | 276,741 | 261,232 |
| **Current Assets** | | | | | |
| Stock | | - | 1,400 | 1,400 | 1,400 |
| Debtors | 11 | - | 2,209 | 2,209 | 321 |
| Cash at bank and in hand | | 32,192 | 132,952 | 165,144 | 291,763 |
| | | 32,192 | 136,561 | 168,753 | 293,484 |
| **Current liabilities** | 12 | (35,250) | (91,687) | (126,937) | (233,186) |
| **Net current assets** | | (3,058) | 44,874 | 41,816 | 60,298 |
| **Long term liabilities** | 13 | (49,276) | - | (49,276) | (35,777) |
| **Net Assets** | | - | £269,281 | £269,281 | £285,753 |
| **Represented by: -** | | | | | |
| Funds | 15 | - | 269,281 | 269,281 | 285,753 |
| | | - | £269,281 | 269,281 | £285,753 |

Approved by the Council on 15 September 2024 and signed on its behalf by

I Birkinshaw Chairman

M Turner Treasurer

The notes on pages 7 to 11 form part of these financial statements

# HUMBERSIDE COUNTY SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS

## YEAR ENDED 31 MARCH 2024

**1 <u>Accounting Policies</u>**

(a) Basis of Accounting

1) These accounts have been prepared under the historical cost convention, the Charities Act 2011 and in accordance with the recommendations of the Statement of Recommended Practice Accounting and Reporting by Charities.

2) These accounts have been prepared on the accruals basis and include income and expenditure as it is earned or incurred other than donations which are accounted for as they are received.

(b) Fixed Assets are included in the accounts at historical cost and are to be depreciated at rates estimated to write off the relevant assets over their expected useful lives. The cost of minor additions or those below £500 are not capitalised.

The rates per annum are: -

| | |
|---|---|
| Buildings | 2%, 5% and 10% of cost |
| Sewerage Plant | 5% of cost |
| Furniture and Equipment | 10%, 15% and 20% of cost |
| Motor Vehicles | 20% of cost |

(c) Stock is valued on a basis consistent with previous years at the lower cost and net realisable value.

(d) Grants are received for specific expenditure purposes against current costs and for improvement of the Council's facilities. Against Capital Investment, the grant is not used to reduce the cost of the asset but credited to income, except in a situation where the project has not yet commenced, the grant is carried forward to the following year.

(e) Donations can be both general and specific and are treated as income in the year in which they are received unless, as with specific grants, no expenditure has occurred in the year when the donation is carried forward to the following year.

(f) Funds
General funds represent the funds of the Council that are not subject to any restrictions regarding use and are available for application on the general purposes of the Council.

Funds designated for a particular purpose by the Council are also unrestricted.

Restricted funds are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

# HUMBERSIDE COUNTY SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS

## YEAR ENDED 31 MARCH 2024

2. **Donations and Grants**

| | Restricted | Unrestricted | 2024 Total | 2023 Total |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Donations and Grants: | | | | |
| Garfield Weston Foundation | - | 5,000 | 5,000 | - |
| The Gosling Foundation | - | - | - | 7,000 |
| The Bernard Sunley Foundation | - | 5,000 | 5,000 | 4,000 |
| English Sports Council Lottery Fund | - | - | - | 2,500 |
| Hull & East Riding Charitable Trust | - | - | - | 3,000 |
| The Sir James Reckitt Charity | - | - | - | 2,000 |
| Bruce Waite Donation | - | - | - | 3,000 |
| Two Ridings Community Grant | - | - | - | 2,000 |
| Other | - | 4,471 | 4,471 | 7,976 |
| DCMS and Kayak Grants amortisation | 3,058 | - | 3,058 | 3,058 |
| | 3,058 | 14,471 | £17,529 | £34,534 |

3. **Incoming Resources from Activities to Further the Charity's Objects**

| | Unrestricted | 2024 Total | 2023 Total |
|---|---|---|---|
| | £ | £ | £ |
| Raywell Park | 75,026 | 75,026 | 70,727 |
| County section events | 425,203 | 425,203 | 17,007 |
| Communication Team | 356 | 356 | 225 |
| | 500,585 | £500,585 | £87,959 |

County section events incorporate income for scouting events which are not run on an annual basis.

4. **Other Income**

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| Membership Subscriptions receivable | 190,416 | 182,206 |
| Amounts payable to Headquarters | (161,512) | (153,182) |
| | 28,904 | 29,024 |

5. **Charitable Costs**

| | Employment | Premises | Support and other costs | 2024 Total £ | 2023 Total £ |
|---|---|---|---|---|---|
| Raywell Park | - | 17,302 | 79,232 | 96,534 | 95,182 |
| County Office | - | - | 465,171 | 465,171 | 51,510 |
| Training Team | - | - | 914 | 914 | 4,333 |
| | £- | £17,302 | £545,317 | £562,619 | £151,025 |
| 2023 | £- | £18,551 | £132,474 | | |

Included within Charitable Costs is £3,058 of depreciation which relates to restricted funds. All other costs relate to unrestricted funds.

6. **Net Outgoing Resources for the Year**

| | 2024 £ | 2023 £ |
|---|---|---|
| This is stated after charging: | | |
| Depreciation | 29,084 | 28,663 |
| Accountancy fees (including VAT) | 2,069 | 2,000 |

7. **Staff Costs and Numbers**

| | 2024 £ | 2023 £ |
|---|---|---|
| Staff costs were as follows: | | |
| Salaries and wages | £- | £- |

The average number of employees during the year, calculated on the basis of full time equivalents was nil (2023 – nil). No employee received emoluments of more than £60,000 during the year (2023: nil).

8. **Council Remuneration and Expenses**

No members of the Council received any remuneration during the year under review.

Reimbursement of expenses incurred, by the County Commissioners and Executive Committee members in their roles as Trustees and other appointments within the Council, during the year amounted to £5,320 (2023 - £4,451).

9. **Taxation**

As a charity, Humberside County Scout Council is exempt from tax on income and gains falling within Section 505 of the Taxes Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

# HUMBERSIDE COUNTY SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS

## YEAR ENDED 31 MARCH 2024

10. **Tangible Fixed Assets**

| | Freehold Land & Buildings | Fixtures & Equipment | Motor Vehicles | Total |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Cost | | | | |
| At 1 April 2023 | 503,150 | 138,837 | 15,065 | 657,052 |
| Additions in the year | 44,593 | - | - | 44,593 |
| Disposals in the year | - | - | - | - |
| At 31 March 2024 | 547,743 | 138,837 | 15,065 | 701,645 |
| Depreciation | | | | |
| At 1 April 2023 | 272,725 | 108,930 | 14,165 | 395,820 |
| Provided for in the year | 18,328 | 9,856 | 900 | 29,084 |
| Eliminated on disposals | - | - | - | - |
| At 31 March 2024 | 291,053 | 118,786 | 15,065 | 424,904 |
| Net book value | | | | |
| At 31 March 2024 | 256,690 | 20,051 | - | £276,741 |
| At 31 March 2023 | 230,425 | 29,907 | 900 | £261,232 |

Within Freehold Land & Buildings and Fixtures & Equipment there is spend of £52,334 (2023 - £39,550) relating to developments to Raywell Park and other assets for which a direct restricted grant was received.

11. **Debtors**

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| Trade debtors | 2,049 | 161 |
| Prepayments | 160 | 160 |
| | £2,209 | £321 |

12. **Creditors: Amount Falling Due Within One Year**

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| Trade creditors | 20,957 | 17,062 |
| Accruals and other creditors | 105,980 | 216,124 |
| | £126,937 | £233,186 |

Within Accruals and other creditors are: monies held on behalf of the Pocklington district of £22,174 (2023 £22,290) pending the setting up of a new back account for this district and; moneys collected to contribute to future international events of £37,973 (2023 - £nil).

13. **Creditors: Amount Falling Due Over One Year**

| | 2024 £ | 2023 £ |
|---|---|---|
| Grants including amortisation (restricted funds) | 49,276 | 35,777 |
| | £49,276 | £35,777 |

14. **Analysis of Net Assets Between Funds**

| | Fixed Assets £ | Net Current Assets £ | Long Term Liabilities £ | Total Funds £ |
|---|---|---|---|---|
| Unrestricted Funds | 224,407 | 44,874 | - | 269,281 |
| Restricted Funds | 52,334 | (3,058) | (49,276) | - |
| | 276,741 | 41,816 | (49,276) | 269,281 |

15. **Movement in Funds**

| | At 1 April 2023 £ | Incoming Resources £ | Outgoing Resources £ | Transfer £ | At 31 March 2024 £ |
|---|---|---|---|---|---|
| Funds | £285,753 | 548,216 | (564,688) | - | £269,281 |
| | £285,753 | 548,216 | (564,688) | - | £269,281 |

# Accounts

# HUMBERSIDE COUNTY SCOUT COUNCIL
# FINANCIAL STATEMENTS

# 31 MARCH 2023

**Charity Number 524674**

**FAWLEY JUDGE & EASTON**
Chartered Certified Accountants
1 Parliament Street
Hull
HU1 2AS

# HUMBERSIDE COUNTY SCOUT COUNCIL

**FINANCIAL STATEMENTS**
**YEAR ENDED 31 MARCH 2023**

| CONTENTS | PAGE |
|---|---|
| General Committee Report | 1 |
| Independent examiner's report to the trustees | 4 |
| Statement of Financial Activities | 5 |
| Balance Sheet | 6 |
| Notes to the financial statements | 7 |

# HUMBERSIDE COUNTY SCOUT COUNCIL

## TRUSTEES' REPORT

## YEAR ENDED 31 MARCH 2023

The trustees present their report and the financial statements of the charity for the year ended 31 March 2023.

**REFERENCE AND ADMINISTRATIVE DETAILS**

Charity Title: Humberside County Scout Council
Charity Number: 524674
Charity Correspondent:
Mark Turner, County Treasurer, Raywell Park, Riplingham Road, Raywell, East Yorkshire, HU16 5YL.

Trustees (Members of the County Executive Committee)

*Ex officio:* Gary McCune (County Commissioner), Ian Birkinshaw (Chairman), Tony Lyon (Vice Chair and Interim Secretary) Mark Turner (Treasurer), Daniel Welch (County Youth Commissioner) (appointed May 2022 and resigned February 2023).
*Nominated by the County Commissioner:* Alan Hayward, Linda Thelwell, Chris Halliday, Chris Green
*Elected by the County Scout Council:* Sheenagh Austin, Rachel Breedon, Steve Brownless, Matthew Longden.
*Co-opted:* Charlotte Winter, Daniel Teal, Mark Blakeston.

| | |
|---|---|
| **Independent Examiner:** | S Woolias<br>1 Parliament Street<br>Hull<br>HU1 2AS |
| **Bankers:** | Unity Trust Bank plc<br>9 Brindley Place<br>Birmingham<br>B1 2HB |

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

Humberside County Scout Council is the electoral body that supports Scouting in the Scout County of Humberside. It is the body to which the County Executive Committee is accountable. The role of the County Executive Committee is to support the County Commissioner in meeting the responsibilities of their appointment and to provide support for the Districts and Scout Network in the County.

The Council's governing documents are those of the Scout Association. They consist of a Royal Charter which in turn gives authority to the by-laws of the Association and the Policy Organisation and Rules of the Scout Association.

The Council is a trust established under its rules which are common to all Scouts.

The Council is managed by the Executive Committee, the members of which are the Charity Trustees. As Charity Trustees they are responsible for complying with legislation applicable to charities. This includes the registration, keeping proper accounts and submitting returns to the Charity Commissioner, as appropriate.

Membership of the Council is governed by the Policy, Organisation and Rules of The Scout Association.

The Council exists to support Districts and Scout Groups within the Humberside Area.

The Council have complied with the duty in Section 17(5) of the Charities Act 2011 to have due regard to the public benefit guidance as published by the Charities Commission. The public benefit criterion was met under both advancement of education and the advancement of citizenship or community development headings.

**STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)**

Two key principles that demonstrate that scouting aims are for public benefit are: -

1 (a) Through the scout method young people develop towards their full potential.

(b) The clear link between the benefits for young people and the purpose of scouting.

(c) The safety of young people is taken very seriously and the benefits far outweigh the risks.

2 (a) The aim of scouting refers to young people and the beneficiaries are aged between 6 and 25.

(b) Full scouting membership is restricted to young people who are willing to make the scout promise.

(c) The Association does not exclude those in poverty from its benefits. The Association does charge a subscription to its youth members. However the benefits of scouting are not restricted by the ability to pay.

(d) Any private benefits from scouting are incidental other than to those as a beneficiary.

**OBJECTIVES AND ACTIVITIES**

The purpose of the Council is to contribute to the development of young people in achieving their full physical, intellectual, social and spiritual potentials, as individuals and as responsible citizens. This is done through a variety of activities in partnership with adults such as learning by doing, taking part in activities outdoors, taking responsibility for their own actions, sharing in prayer and worship and making and living at their Scout Promise.

**ACHIEVEMENTS AND PERFORMANCE**

See accompanying *Reports* booklet.

**FINANCIAL REVIEW**

The Charity receives income from membership subscriptions, Raywell Park bookings, gifts, donations, grants and interest from its various investments. During the year under review, £27,860 has been spent on assets and improvements to Raywell Park (2022 - £69,770).

**RESERVES POLICY**

The County Executive has a policy of maintaining reserves at a level between six to twelve months of resources expended. Reserves are measured as Net Current Assets and resources expended is represented by a normalised year of costs estimated at £100,000 (average level of expenditure in recent years after deducting depreciation and costs relating to activities for which income is collected before costs are committed). The Net Current Assets at the year-end of £60,298 represents circa seven months of resources expended and therefore the County Executive is operating within policy at the balance sheet date.

During the year under review the income in respect of unrestricted funds amounted to £151,694 (2022 - £117,917) which is used to finance direct charitable expenditure and other indirect expenditure amounting to £153,025 (2022 - £117,760).

### RESERVES POLICY (Continued)

As a result of the economic uncertainties including cost of living and energy price rises, we have taken reasonable steps as follows:

- Actively managing our costs through reduced and limit expenditure on Scouting activities and Raywell site running costs. Work continues with our professional fundraiser to identify external funds which we can use to continue our maintenance and development programmes;
- Continued to closely monitor the reserves levels, and as noted in the Reserves Policy, at the balance sheet date and beyond we hold reserves which represent circa eight months of expenditure levels assuming no income is received.

The Trustees will continue to monitor the effects and continue to work in the best interests of the charity. At the date of signing the accounts, initiatives were underway to begin a safe return to face to face Scouting activities.

### TRUSTEES' RESPONSIBILITIES

The charity's trustees are responsible for preparing the annual 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 Council to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the general committee 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Council are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. The Council 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.

Signed on behalf of the Council

I Birkinshaw

Chairman
17 September 2023

# HUMBERSIDE COUNTY SCOUT COUNCIL

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HUMBERSIDE COUNTY SCOUT COUNCIL

## YEAR ENDED 31 MARCH 2023

I report on the accounts of the charity for the year ended 31 March 2023 set out on pages 5 to 11.

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT EXAMINER**
The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011(the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011Act;

- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b)of the 2011 Act; and

- to state whether particular matters have come to my attention.

**BASIS OF INDEPENDENT EXAMINER'S STATEMENT**
My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on whether the accounts present a 'true and fair view' and the report is limited to those matters set out below.

**INDEPENDENT EXAMINER'S STATEMENT**
In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the trustees have not met the requirements to ensure that:

- proper accounting records are kept in accordance with section 145(5)(b) of the 2011 Act; and

- accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

S Woolias. FCCA
Independent Examiner
Fawley Judge & Easton
Chartered Certified Accountants
1 Parliament Street
Hull
HU1 2AS

17 September 2023

# HUMBERSIDE COUNTY SCOUT COUNCIL

## STATEMENT OF FINANCIAL ACTIVITIES

## YEAR ENDED 31 MARCH 2023

| | Notes | Unrestricted Funds 2023 £ | Total Funds 2023 £ | Total Funds 2022 £ |
|---|---|---|---|---|
| **INCOMING AND ENDOWMENTS FROM** | | | | |
| Donations and legacies | 2 | 34,534 | 34,534 | 36,891 |
| Charitable activities | 3 | 87,959 | 87,959 | 30,787 |
| Investment and other income | | 177 | 177 | 8 |
| Other income | 4 | 29,024 | 29,024 | 50,231 |
| **TOTAL INCOME** | | 151,694 | 151,694 | 117,917 |
| **EXPENDITURE ON** | | | | |
| Charitable costs | 5 | 151,025 | 151,025 | 115,760 |
| Other | 6 | 2,000 | 2,000 | 2,000 |
| **TOTAL EXPENDITURE** | | 153,025 | 153,025 | 117,760 |
| **NET (EXPENDITURE) / INCOME** | | (1,331) | (1,331) | 157 |
| **TRANSFERS BETWEEN FUNDS** | | - | - | - |
| **NET MOVEMENT IN FUNDS** | | (1,331) | (1,331) | 157 |
| **RECONCILIATION OF FUNDS** | | | | |
| **TOTAL FUNDS BROUGHT FORWARD** | | 287,084 | 287,084 | 286,927 |
| **TOTAL FUNDS CARRIED FORWARD** | | £285,753 | £285,753 | £287,084 |

The notes on pages 7 to 11 form part of these financial statements

# HUMBERSIDE COUNTY SCOUT COUNCIL

## BALANCE SHEET

## YEAR ENDED 31 MARCH 2023

| | Notes | | 2023 £ | | 2022 £ |
|---|---|---|---|---|---|
| **Fixed assets** | | | | | |
| Tangible assets | 10 | | 261,232 | | 262,035 |
| **Current Assets** | | | | | |
| Stock | | 1,400 | | 1,400 | |
| Debtors | 11 | 321 | | 211 | |
| Cash at bank and in hand | | 291,763 | | 110,812 | |
| | | --------- | | -------- | |
| | | 293,484 | | 112,423 | |
| **Current liabilities** | 12 | (233,186) | | (48,539) | |
| | | -------- | | --------- | |
| **Net current assets** | | | 60,298 | | 63,884 |
| | | | --------- | | --------- |
| **Long term liabilities** | 13 | (35,777) | | | (38,835) |
| | | -------- | | | -------- |
| **Net Assets** | | | £285,753 | | £287,084 |
| | | | ====== | | ====== |
| **Represented by: -** | | | | | |
| **Unrestricted funds** | | | | | |
| General fund | 15 | | 285,753 | | 287,084 |
| | | | ----------- | | ----------- |
| | | | £285,753 | | £287,084 |
| | | | ======= | | ======= |

Approved by the Council on 17 September 2023 and signed on its behalf by

I Birkinshaw Chairman

M Turner Treasurer

The notes on pages 7 to 11 form part of these financial statements

# HUMBERSIDE COUNTY SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS

## YEAR ENDED 31 MARCH 2023

**1 Accounting Policies**

(a) Basis of Accounting

1) These accounts have been prepared under the historical cost convention, the Charities Act 2011 and in accordance with the recommendations of the Statement of Recommended Practice Accounting and Reporting by Charities.

2) These accounts have been prepared on the accruals basis and include income and expenditure as it is earned or incurred other than donations which are accounted for as they are received.

(b) Fixed Assets are included in the accounts at historical cost and are to be depreciated at rates estimated to write off the relevant assets over their expected useful lives. The cost of minor additions or those below £500 are not capitalised.

The rates per annum are: -

| | |
|---|---|
| Buildings | 2%, 5% and 10% of cost |
| Sewerage Plant | 5% of cost |
| Furniture and Equipment | 10%, 15% and 20% of cost |
| Motor Vehicles | 20% of cost |

(c) Stock is valued on a basis consistent with previous years at the lower cost and net realisable value.

(d) Grants are received for specific expenditure purposes against current costs and for improvement of the Council's facilities. Against Capital Investment, the grant is not used to reduce the cost of the asset but credited to income, except in a situation where the project has not yet commenced, the grant is carried forward to the following year.

(e) Donations can be both general and specific and are treated as income in the year in which they are received unless, as with specific grants, no expenditure has occurred in the year when the donation is carried forward to the following year.

(f) Funds
General funds represent the funds of the Council that are not subject to any restrictions regarding use and are available for application on the general purposes of the Council.

Funds designated for a particular purpose by the Council are also unrestricted.

Restricted funds are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

2. **Donations and Grants**

| | Unrestricted | 2023 Total | 2022 Total |
|---|---|---|---|
| | £ | £ | £ |
| Donations and Grants: | | | |
| The Gosling Foundation | 7,000 | 7,000 | - |
| The Bernard Sunley Foundation | 4,000 | 4,000 | - |
| English Sports Council Lottery Fund | 2,500 | 2,500 | - |
| ERYC Covid 19 grants and reliefs | - | - | 20,667 |
| Hull & East Riding Charitable Trust | 3,000 | 3,000 | - |
| The Sir James Reckitt Charity | 2,000 | 2,000 | - |
| The Robert Hall ITO | - | - | 3,000 |
| TSA Charity Legacy | - | - | 2,500 |
| Bruce Waite Donation | 3,000 | 3,000 | - |
| Two Ridings Community Grant | 2,000 | 2,000 | - |
| Other | 7,976 | 7,976 | 7,666 |
| Grant Amortisation – Department of Digital, Culture, Media and Sport (‘DCMS’) and Kayak Grants | 3,058 | 3,058 | 3,058 |
| | 34,534 | £34,534 | £36,891 |

3. **Incoming Resources from Activities to Further the Charity’s Objects**

| | Unrestricted | 2023 Total | 2022 Total |
|---|---|---|---|
| | £ | £ | £ |
| Raywell Park | 70,727 | 70,727 | 25,850 |
| County section events | 17,007 | 17,007 | 4,792 |
| Communication Team | 225 | 225 | 145 |
| | 87,959 | £87,959 | £30,787 |

County section events incorporate income for scouting events which are not run on an annual basis.

4. **Other Income**

| | 2023 | 2022 |
|---|---|---|
| | £ | £ |
| Membership Subscriptions receivable | 182,206 | 164,508 |
| Amounts payable to Headquarters | (153,182) | (139,277) |
| | 29,024 | 25,231 |
| Insurance claim – Covid 19 impact | - | 25,000 |
| | 29,024 | 50,231 |

# HUMBERSIDE COUNTY SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS

## YEAR ENDED 31 MARCH 2023

5. **Charitable Costs**

| | Employment | Premises | Support and other costs | 2023 Total £ | 2022 Total £ |
|---|---|---|---|---|---|
| Raywell Park | - | 18,551 | 76,631 | 95,182 | 69,567 |
| County Office | - | - | 51,510 | 51,510 | 42,995 |
| Training Team | - | - | 4,333 | 4,333 | 3,198 |
| | --- | ---------- | ---------- | ----------- | ---------- |
| | £- | £18,551 | £132,474 | £151,025 | £115,760 |
| | == | ====== | ====== | ====== | ====== |
| 2022 | £- | £11,775 | £103,985 | | |
| | == | ====== | ====== | | |

6. **Net Incoming Resources for the Year**

| | 2023 £ | 2022 £ |
|---|---|---|
| This is stated after charging: | | |
| Depreciation | 28,663 | 26,378 |
| Accountancy fees (including VAT) | 2,000 | 2,000 |
| | ===== | ===== |

7. **Staff Costs and Numbers**

| | 2023 £ | 2022 £ |
|---|---|---|
| Staff costs were as follows: | | |
| Salaries and wages | £- | £- |
| | == | == |

The average number of employees during the year, calculated on the basis of full time equivalents was nil (2022 – nil). No employee received emoluments of more than £60,000 during the year (2022: nil).

8. **Council Remuneration and Expenses**

No members of the Council received any remuneration during the year under review.

Reimbursement of expenses incurred, by the County Commissioners and Executive Committee members in their roles as Trustees and other appointments within the Council, during the year amounted to £4,521 (2022: £1,475).

9. **Taxation**

As a charity, Humberside County Scout Council is exempt from tax on income and gains falling within Section 505 of the Taxes Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

10. **Tangible Fixed Assets**

| | Freehold Land & Buildings £ | Fixtures & Equipment £ | Motor Vehicles £ | Total £ |
|---|---|---|---|---|
| Cost | | | | |
| At 1 April 2022 | 485,391 | 128,736 | 15,065 | 629,192 |
| Additions in the year | 17,759 | 10,101 | - | 27,860 |
| Disposals in the year | - | - | - | - |
| At 31 March 2023 | 503,150 | 138,837 | 15,065 | 657,052 |
| Depreciation | | | | |
| At 1 April 2022 | 255,908 | 97,984 | 13,265 | 367,157 |
| Provided for in the year | 16,817 | 10,946 | 900 | 28,663 |
| Eliminated on disposals | - | - | - | - |
| At 31 March 2023 | 272,725 | 108,930 | 14,165 | 395,820 |
| Net book value | | | | |
| At 31 March 2023 | 230,425 | 29,907 | 900 | £261,232 |
| At 31 March 2022 | 229,483 | 30,752 | 1,800 | £262,035 |

Within Freehold Land & Buildings and Fixtures & Equipment there is spend of £39,550 relating to developments to Raywell Park for which a direct grant was received from the Department of Digital, Culture, Media and Sport (‘DCMS’) for the same amount.

11. **Debtors**

| | 2023 £ | 2022 £ |
|---|---|---|
| Trade debtors | 161 | 51 |
| Prepayments | 160 | 160 |
| | £321 | £221 |

12. **Creditors: Amount Falling Due Within One Year**

| | 2023 £ | 2022 £ |
|---|---|---|
| Trade creditors | 17,062 | 19,044 |
| Accruals and other creditors | 216,124 | 29,495 |
| | £233,186 | £48,539 |

Within Accruals and other creditors is £177,347 (2022 - £6,705) of monies received in advance for scouting activities due to take place after the year end. There are also monies held on behalf of the Pocklington district of £22,290 (2022 £7,040) pending the setting up of a new back account for this district.

13. **Creditors: Amount Falling Due Over One Year**

| | 2023 | 2022 |
|---|---|---|
| | £ | £ |
| Amortised grants | 35,777 | 38,835 |
| | £35,777 | £38,835 |

Creditors: Amount Falling Due Over One Year relate to the grants received from the Department for Digital, Culture, Media and Sports ('DCMS') for Raywell Park development and a specific grant for the purchase of Kayak and equipment. These are being amortised over the useful economic life of the assets they relate to.

14. **Analysis of Net Assets Between Funds**

| | Fixed Assets | Net Current Assets | Long Term Liabilities | Total Funds |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Unrestricted Funds | 261,232 | 60,298 | (35,777) | 285,753 |
| | 261,232 | 60,298 | (35,777) | 285,753 |

15. **Movement in Funds**

| | At 1 April 2022 | Incoming Resources | Outgoing Resources | Transfer | At 31 March 2023 |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| Unrestricted Funds: | | | | | |
| General Fund | £287,084 | 151,694 | (153,025) | - | £285,753 |
| | £287,084 | 151,694 | (153,025) | - | £285,753 |

# Accounts

# HUMBERSIDE COUNTY SCOUT COUNCIL
# FINANCIAL STATEMENTS

# 31 MARCH 2022

**Charity Number 524674**


**FAWLEY JUDGE & EASTON**
Chartered Certified Accountants
1 Parliament Street
Hull
HU1 2AS

# HUMBERSIDE COUNTY SCOUT COUNCIL

**FINANCIAL STATEMENTS**
**YEAR ENDED 31 MARCH 2022**

**CONTENTS** **PAGE**


| | |
|---|---|
| General Committee Report | **1** |
| Independent examiner's report to the trustees | **4** |
| Statement of Financial Activities | **5** |
| Balance Sheet | **6** |
| Notes to the financial statements | **7** |

# HUMBERSIDE COUNTY SCOUT COUNCIL

## TRUSTEES' REPORT

## YEAR ENDED 31 MARCH 2022

The trustees present their report and the financial statements of the charity for the year ended 31 March 2022.

**REFERENCE AND ADMINISTRATIVE DETAILS**

Charity Title: Humberside County Scout Council
Charity Number: 524674
Charity Correspondent:
Mark Turner, County Treasurer, Raywell Park, Riplingham Road, Raywell, East Yorkshire, HU16 5YL.

Trustees (Members of the County Executive Committee)

*Ex officio:* Gary McCune (County Commissioner), Ian Birkinshaw (Chairman), Tony Lyon (Vice Chair and Interim Secretary) Mark Turner (Treasurer), Harvey Marritt (County Youth Commissioner).
*Nominated by the County Commissioner:* Alan Hayward, Linda Thelwell, Chris Halliday.
*Elected by the County Scout Council:* Sheenagh Austin, Rachel Breedon, Steve Brownless (appointed September 2021), Matthew Longden (appointed September 2021).
*Co-opted:* Chris Green, Charlotte Winter, Daniel Teal (December 2021).

| | |
|---|---|
| **Independent Examiner:** | S Woolias<br>1 Parliament Street<br>Hull<br>HU1 2AS |
| **Bankers:** | Unity Trust Bank plc<br>9 Brindley Place<br>Birmingham<br>B1 2HB |

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

Humberside County Scout Council is the electoral body that supports Scouting in the Scout County of Humberside. It is the body to which the County Executive Committee is accountable. The role of the County Executive Committee is to support the County Commissioner in meeting the responsibilities of their appointment and to provide support for the Districts and Scout Network in the County.

The Council's governing documents are those of the Scout Association. They consist of a Royal Charter which in turn gives authority to the by-laws of the Association and the Policy Organisation and Rules of the Scout Association.

The Council is a trust established under its rules which are common to all Scouts.

The Council is managed by the Executive Committee, the members of which are the Charity Trustees. As Charity Trustees they are responsible for complying with legislation applicable to charities. This includes the registration, keeping proper accounts and submitting returns to the Charity Commissioner, as appropriate.

Membership of the Council is governed by the Policy, Organisation and Rules of The Scout Association.

The Council exists to support Districts and Scout Groups within the Humberside Area.

The Council have complied with the duty in Section 17(5) of the Charities Act 2011 to have due regard to the public benefit guidance as published by the Charities Commission. The public benefit criterion was met under both advancement of education and the advancement of citizenship or community development headings.

### STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)

Two key principles that demonstrate that scouting aims are for public benefit are: -

1 (a) Through the scout method young people develop towards their full potential.

(b) The clear link between the benefits for young people and the purpose of scouting.

(c) The safety of young people is taken very seriously and the benefits far outweigh the risks.

2 (a) The aim of scouting refers to young people and the beneficiaries are aged between 6 and 25.

(b) Full scouting membership is restricted to young people who are willing to make the scout promise.

(c) The Association does not exclude those in poverty from its benefits. The Association does charge a subscription to its youth members. However the benefits of scouting are not restricted by the ability to pay.

(d) Any private benefits from scouting are incidental other than to those as a beneficiary.

### OBJECTIVES AND ACTIVITIES

The purpose of the Council is to contribute to the development of young people in achieving their full physical, intellectual, social and spiritual potentials, as individuals and as responsible citizens. This is done through a variety of activities in partnership with adults such as learning by doing, taking part in activities outdoors, taking responsibility for their own actions, sharing in prayer and worship and making and living at their Scout Promise.

### ACHIEVEMENTS AND PERFORMANCE

See accompanying *Reports* booklet.

### FINANCIAL REVIEW

The Charity receives income from membership subscriptions, Raywell Park bookings, gifts, donations, grants and interest from its various investments. During the year under review, £69,770 has been spent on assets and improvements to Raywell Park (2021 - £5,372).

### RESERVES POLICY

The County Executive has a policy of maintaining reserves at a level between six to twelve months of resources expended. Reserves are measured as Net Current Assets and resources expended is represented by a normalised year of costs estimated at £90,000 (average level of expenditure in recent years after deducting depreciation and costs relating to activities for which income is collected before costs are committed). The Net Current Assets at the year-end of £63,884 represents circa eight to nine months of resources expended and therefore the County Executive is operating within policy at the balance sheet date.

During the year under review the income in respect of unrestricted funds amounted to £117,917 (2021 - £84,772) which is used to finance direct charitable expenditure and other indirect expenditure amounting to £117,760 (2021 - £91,578).

# HUMBERSIDE COUNTY SCOUT COUNCIL

## TRUSTEES' REPORT (Continued)

## YEAR ENDED 31 MARCH 2022

### RESERVES POLICY (Continued)

The impact of the COVID 19 pandemic continued into the financial year. However, there was a safe return to face to face Scouting activity for the majority of the financial year and the Raywell Park site was re-opened to customers with some restrictions. Precautions have continued to be taken to protect our volunteers visiting sites, and normal levels of governance have been maintained. The trustees continue to monitor the impact of the situation on the charity's reserves.

As a result of the COVID 19 pandemic and more general economic uncertainties including cost of living and energy price rises, we have and will continue to take reasonable steps as follows:

- Actively managing Raywell site running costs and limiting expenditure where possible. Work continues with our professional fundraiser to identify external funds which we can use to continue our maintenance and development programmes;
- Continued to closely monitor the reserves levels, and as noted in the Reserves Policy, at the balance sheet date and beyond we hold reserves which represent circa eight months of expenditure levels assuming no income is received.

The Trustees will continue to monitor the effects and continue to work in the best interests of the charity.

### TRUSTEES' RESPONSIBILITIES

The charity's trustees are responsible for preparing the annual 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 Council to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the general committee 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Council are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. The Council 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.

Signed on behalf of the Council

I Birkinshaw

Chairman
18 September 2022

# HUMBERSIDE COUNTY SCOUT COUNCIL

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HUMBERSIDE COUNTY SCOUT COUNCIL

## YEAR ENDED 31 MARCH 2022

I report on the accounts of the charity for the year ended 31 March 2022 set out on pages 5 to 11.

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT EXAMINER**
The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011(the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b)of the 2011 Act; and
- to state whether particular matters have come to my attention.

**BASIS OF INDEPENDENT EXAMINER'S STATEMENT**
My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on whether the accounts present a 'true and fair view' and the report is limited to those matters set out below.

**INDEPENDENT EXAMINER'S STATEMENT**
In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the trustees have not met the requirements to ensure that:

- proper accounting records are kept in accordance with section 145(5)(b) of the 2011 Act; and
- accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

S Woolias. FCCA
Independent Examiner
Fawley Judge & Easton
Chartered Certified Accountants
1 Parliament Street
Hull
HU1 2AS

18 September 2022

# HUMBERSIDE COUNTY SCOUT COUNCIL

## STATEMENT OF FINANCIAL ACTIVITIES

## YEAR ENDED 31 MARCH 2022

| | Notes | Unrestricted Funds 2022 £ | Total Funds 2022 £ | Total Funds 2021 £ |
|---|---|---|---|---|
| **INCOMING AND ENDOWMENTS FROM** | | | | |
| Donations and legacies | 2 | 36,891 | 36,891 | 64,341 |
| Charitable activities | 3 | 30,787 | 30,787 | 2,655 |
| Investment and other income | | 8 | 8 | 55 |
| Other income | 4 | 50,231 | 50,231 | 17,721 |
| **TOTAL INCOME** | | 117,917 | 117,917 | 84,772 |
| **EXPENDITURE ON** | | | | |
| Charitable costs | 5 | 115,760 | 115,760 | 88,978 |
| Other | 6 | 2,000 | 2,000 | 2,600 |
| **TOTAL EXPENDITURE** | | 117,760 | 117,760 | 91,578 |
| **NET INOME / (EXPENDITURE)** | | 157 | 157 | (6,806) |
| **TRANSFERS BETWEEN FUNDS** | | - | - | - |
| **NET MOVEMENT IN FUNDS** | | 157 | 157 | (6,806) |
| **RECONCILIATION OF FUNDS** | | | | |
| **TOTAL FUNDS BROUGHT FORWARD** | | 286,927 | 286,927 | 293,733 |
| **TOTAL FUNDS CARRIED FORWARD** | | £287,084 | £287,084 | £286,927 |

The notes on pages 7 to 11 form part of these financial statements

# HUMBERSIDE COUNTY SCOUT COUNCIL

## BALANCE SHEET

## YEAR ENDED 31 MARCH 2022

| | Notes | | 2022<br>£ | | 2021<br>£ |
|---|---|---|---|---|---|
| **Fixed assets** | | | | | |
| Tangible assets | 10 | | 262,035 | | 218,643 |
| **Current Assets** | | | | | |
| Stock | | 1,400 | | 1,318 | |
| Debtors | 11 | 211 | | 22,298 | |
| Cash at bank and in hand | | 110,812 | | 105,197 | |
| | | --------- | | -------- | |
| | | 112,423 | | 128,813 | |
| **Current liabilities** | 12 | (48,539) | | (60,529) | |
| | | -------- | | --------- | |
| **Net current assets** | | | 63,884 | | 68,284 |
| | | | --------- | | --------- |
| **Long term liabilities** | 13 | (38,835) | | | - |
| | | -------- | | | -------- |
| **Net Assets** | 14 | | £287,084 | | £286,927 |
| | | | ====== | | ====== |
| **Represented by: -** | | | | | |
| **Unrestricted funds** | | | | | |
| General fund | 15 | | 287,084 | | 286,927 |
| | | | ----------- | | ----------- |
| | | | £287,084 | | £286,927 |
| | | | ======= | | ======= |

Approved by the Council on 18 September 2022 and signed on its behalf by

I Birkinshaw Chairman

M Turner Treasurer

The notes on pages 7 to 11 form part of these financial statements

# HUMBERSIDE COUNTY SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS

## YEAR ENDED 31 MARCH 2022

**1 <u>Accounting Policies</u>**

(a) Basis of Accounting

1) These accounts have been prepared under the historical cost convention, the Charities Act 2011 and in accordance with the recommendations of the Statement of Recommended Practice Accounting and Reporting by Charities.

2) These accounts have been prepared on the accruals basis and include income and expenditure as it is earned or incurred other than donations which are accounted for as they are received.

(b) Fixed Assets are included in the accounts at historical cost and are to be depreciated at rates estimated to write off the relevant assets over their expected useful lives. The cost of minor additions or those below £500 are not capitalised.

The rates per annum are: -

| | |
|---|---|
| Buildings | 2%, 5% and 10% of cost |
| Sewerage Plant | 5% of cost |
| Furniture and Equipment | 10%, 15% and 20% of cost |
| Motor Vehicles | 20% of cost |

(c) Stock is valued on a basis consistent with previous years at the lower cost and net realisable value.

(d) Grants are received for specific expenditure purposes against current costs and for improvement of the Council's facilities. Against Capital Investment, the grant is not used to reduce the cost of the asset but credited to income, except in a situation where the project has not yet commenced, the grant is carried forward to the following year.

(e) Donations can be both general and specific and are treated as income in the year in which they are received unless, as with specific grants, no expenditure has occurred in the year when the donation is carried forward to the following year.

(f) Funds
General funds represent the funds of the Council that are not subject to any restrictions regarding use and are available for application on the general purposes of the Council.

Funds designated for a particular purpose by the Council are also unrestricted.

Restricted funds are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

# HUMBERSIDE COUNTY SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS

## YEAR ENDED 31 MARCH 2022

2. **Donations and Grants**

| | Unrestricted | 2022 Total | 2021 Total |
|---|---|---|---|
| | £ | £ | £ |
| Donations and Grants: | | | |
| BP Foundation | - | - | 3,640 |
| Sport England Community Emergency Fund | - | - | 7,176 |
| Government Youth Covid 19 Support Fund | - | - | 22,138 |
| ERYC Covid 19 grants and reliefs | 20,667 | 20,667 | 19,430 |
| Hull & East Riding Charitable Trust (windows) | - | - | 6,400 |
| The Robert Hall ITO | 3,000 | 3,000 | - |
| TSA Charity Legacy | 2,500 | 2,500 | - |
| Persimmon | 1,000 | 1,000 | - |
| Ann Watsons Trust | 1,000 | 1,000 | - |
| Other | 5,666 | 5,666 | 5,557 |
| Grant Amortisation – Department of Digital, Culture, Media and Sport ('DCMS') and Kayak Grants | 3,058 | 3,058 | - |
| | 36,891 | £36,891 | £64,341 |

3. **Incoming Resources from Activities to Further the Charity's Objects**

| | Unrestricted | 2022 Total | 2021 Total |
|---|---|---|---|
| | £ | £ | £ |
| Raywell Park | 25,850 | 25,850 | 105 |
| County section events | 4,792 | 4,792 | 2,460 |
| Communication Team | 145 | 145 | 90 |
| | 30,787 | £30,787 | £2,655 |

County section events incorporate income for scouting events which are not run on an annual basis.

4. **Other Income**

| | 2022 | 2021 |
|---|---|---|
| | £ | £ |
| Membership Subscriptions receivable | 164,508 | 128,673 |
| Amounts payable to Headquarters | (139,277) | (110,952) |
| | 25,231 | 17,721 |
| Insurance Claim – Covid 19 impact | 25,000 | - |
| | 50,231 | 17,721 |

# HUMBERSIDE COUNTY SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS

## YEAR ENDED 31 MARCH 2022

5. **Charitable Costs**

| | Employment | Premises | Support and other costs | 2022 Total £ | 2021 Total £ |
|---|---|---|---|---|---|
| Raywell Park | - | 11,775 | 57,792 | 69,567 | 64,891 |
| County Office | - | - | 42,995 | 42,995 | 23,791 |
| Training Team | - | - | 3,198 | 3,198 | 296 |
| | £- | £11,775 | £103,985 | £115,760 | £88,978 |
| 2021 | £- | £6,367 | £82,611 | | |

6. **Net Incoming Resources for the Year**

| | 2022 £ | 2021 £ |
|---|---|---|
| This is stated after charging: | | |
| Depreciation | 26,378 | 20,386 |
| Accountancy fees (including VAT) | 2,000 | 2,600 |

7. **Staff Costs and Numbers**

| | 2022 £ | 2021 £ |
|---|---|---|
| Staff costs were as follows: | | |
| Salaries and wages | £- | £- |

The average number of employees during the year, calculated on the basis of full time equivalents was nil (2021 – nil). No employee received emoluments of more than £60,000 during the year (2021: nil).

8. **Council Remuneration and Expenses**

No members of the Council received any remuneration during the year under review.

Reimbursement of expenses incurred, by the County Commissioners and Executive Committee members in their roles as Trustees and other appointments within the Council, during the year amounted to £1,475 (2021: £4,743).

9. **Taxation**

As a charity, Humberside County Scout Council is exempt from tax on income and gains falling within Section 505 of the Taxes Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

10. **<u>Tangible Fixed Assets</u>**

| | Freehold Land & Buildings | Fixtures & Equipment | Motor Vehicles | Total |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Cost | | | | |
| At 1 April 2021 | 446,871 | 97,486 | 15,065 | 559,422 |
| Additions in the year | 38,520 | 31,250 | - | 69,770 |
| Disposals in the year | - | - | - | - |
| At 31 March 2022 | 485,391 | 128,736 | 15,065 | 629,192 |
| Depreciation | | | | |
| At 1 April 2021 | 239,759 | 88,655 | 12,365 | 340,779 |
| Provided for in the year | 16,149 | 9,329 | 900 | 26,378 |
| Eliminated on disposals | - | - | - | - |
| At 31 March 2022 | 255,908 | 97,984 | 13,265 | 367,157 |
| Net book value | | | | |
| At 31 March 2022 | 229,483 | 30,752 | 1,800 | £262,035 |
| At 31 March 2021 | 207,112 | 8,831 | 2,700 | £218,643 |

Within Freehold Land & Buildings and Fixtures & Equipment there is spend of £39,550 relating to developments to Raywell Park for which a direct grant was received from the Department of Digital, Culture, Media and Sport ('DCMS') for the same amount.

11. **<u>Debtors</u>**

| | 2022 | 2021 |
|---|---|---|
| | £ | £ |
| Trade debtors | 51 | - |
| Prepayments | 160 | 160 |
| Other debtors | - | 22,138 |
| | £221 | £22,298 |

12. **<u>Creditors: Amount Falling Due Within One Year</u>**

| | 2022 | 2021 |
|---|---|---|
| | £ | £ |
| Trade creditors | 19,044 | 8,942 |
| Accruals and other creditors | 29,495 | 51,587 |
| | £48,539 | £60,529 |

# HUMBERSIDE COUNTY SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS

## YEAR ENDED 31 MARCH 2022

13. **Creditors: Amount Falling Due Over One Year**

| | 2022 | 2021 |
|---|---|---|
| | £ | £ |
| Amortised grants | 38,835 | - |
| | -------- | --------- |
| | £38,835 | £- |
| | ===== | ====== |

Creditors: Amount Falling Due Over One Year relate to the grants received from the Department for Digital, Culture, Media and Sports ('DCMS') for Raywell Park development and a specific grant for the purchase of Kayak and equipment. These are being amortised over the useful economic life of the assets they relate to (See note 10).

14. **Analysis of Net Assets Between Funds**

| | Fixed Assets | Net Current Assets | Long Term Liabilities | Total Funds |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Unrestricted Funds | 262,035 | 63,884 | (38,835) | 287,084 |
| | ----------- | ---------- | ----------- | ----------- |
| | 262,035 | 63,884 | (38,835) | 287,084 |
| | ====== | ====== | ====== | ====== |

15. **Movement in Funds**

| | At 1 April 2021 | Incoming Resources | Outgoing Resources | Transfers | At 31 March 2022 |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| Unrestricted Funds: | | | | | |
| General Fund | £286,927 | 117,917 | (117,760) | - | £287,084 |
| | ------------ | ---------- | ---------- | --------- | ----------- |
| | £286,927 | 117,917 | (117,760) | - | £287,084 |
| | ======= | ====== | ====== | ====== | ======= |

# Accounts

# HUMBERSIDE COUNTY SCOUT COUNCIL
# FINANCIAL STATEMENTS

# 31 MARCH 2021

**Charity Number 524674**

**FAWLEY JUDGE & EASTON**
Chartered Certified Accountants
1 Parliament Street
Hull
HU1 2AS

# HUMBERSIDE COUNTY SCOUT COUNCIL

**FINANCIAL STATEMENTS**
**YEAR ENDED 31 MARCH 2021**

| CONTENTS | PAGE |
|---|---|
| General Committee Report | 1 |
| Independent examiner's report to the trustees | 4 |
| Statement of Financial Activities | 5 |
| Balance Sheet | 6 |
| Notes to the financial statements | 7 |

# HUMBERSIDE COUNTY SCOUT COUNCIL

## TRUSTEES' REPORT

## YEAR ENDED 31 MARCH 2021

The trustees present their report and the financial statements of the charity for the year ended 31 March 2021.

**REFERENCE AND ADMINISTRATIVE DETAILS**

Charity Title: Humberside County Scout Council
Charity Number: 524674
Charity Correspondent:
Mark Turner, County Treasurer, Raywell Park, Riplingham Road, Raywell, East Yorkshire, HU16 5YL.

Trustees (Members of the County Executive Committee)

*Ex officio:* Gary McCune (County Commissioner), Ian Birkinshaw (Chairman), Tony Lyon (Vice Chair and Interim Secretary) Mark Turner (Treasurer), Harvey Marritt (County Youth Commissioner).
*Nominated by the County Commissioner:* Anthony Atkinson, Alan Hayward, Linda Thelwell, Chris Halliday.
*Elected by the County Scout Council:* Rachael Macadam, Sheenagh Austin, Chris Green, Charlotte Winter.

| | |
|---|---|
| **Independent Examiner:** | S Woolias<br>1 Parliament Street<br>Hull<br>HU1 2AS |
| **Bankers:** | Unity Trust Bank plc<br>9 Brindley Place<br>Birmingham<br>B1 2HB |

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

Humberside County Scout Council is the electoral body that supports Scouting in the Scout County of Humberside. It is the body to which the County Executive Committee is accountable. The role of the County Executive Committee is to support the County Commissioner in meeting the responsibilities of their appointment and to provide support for the Districts and Scout Network in the County.

The Council's governing documents are those of the Scout Association. They consist of a Royal Charter which in turn gives authority to the by-laws of the Association and the Policy Organisation and Rules of the Scout Association.

The Council is a trust established under its rules which are common to all Scouts.

The Council is managed by the Executive Committee, the members of which are the Charity Trustees. As Charity Trustees they are responsible for complying with legislation applicable to charities. This includes the registration, keeping proper accounts and submitting returns to the Charity Commissioner, as appropriate.

Membership of the Council is governed by the Policy, Organisation and Rules of The Scout Association.

The Council exists to support Districts and Scout Groups within the Humberside Area.

The Council have complied with the duty in Section 17(5) of the Charities Act 2011 to have due regard to the public benefit guidance as published by the Charities Commission. The public benefit criterion was met under both advancement of education and the advancement of citizenship or community development headings.

### STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)

Two key principles that demonstrate that scouting aims are for public benefit are: -

1 (a) Through the scout method young people develop towards their full potential.

(b) The clear link between the benefits for young people and the purpose of scouting.

(c) The safety of young people is taken very seriously and the benefits far outweigh the risks.

2 (a) The aim of scouting refers to young people and the beneficiaries are aged between 6 and 25.

(b) Full scouting membership is restricted to young people who are willing to make the scout promise.

(c) The Association does not exclude those in poverty from its benefits. The Association does charge a subscription to its youth members. However the benefits of scouting are not restricted by the ability to pay.

(d) Any private benefits from scouting are incidental other than to those as a beneficiary.

### OBJECTIVES AND ACTIVITIES

The purpose of the Council is to contribute to the development of young people in achieving their full physical, intellectual, social and spiritual potentials, as individuals and as responsible citizens. This is done through a variety of activities in partnership with adults such as learning by doing, taking part in activities outdoors, taking responsibility for their own actions, sharing in prayer and worship and making and living at their Scout Promise.

### ACHIEVEMENTS AND PERFORMANCE

See accompanying *Reports* booklet.

### FINANCIAL REVIEW

The Charity receives income from membership subscriptions, Raywell Park bookings, gifts, donations, grants and interest from its various investments. During the year under review, £5,372 has been spent on assets for Raywell Park (2020 - £10,011).

### RESERVES POLICY

The County Executive has a policy of maintaining reserves at a level between six to twelve months of resources expended. Reserves are measured as Net Current Assets and resources expended is represented by a normalised year of costs estimated at £90,000 (average level of expenditure in recent years after deducting depreciation and costs relating to activities for which income is collected before costs are committed). The Net Current Assets at the year-end of £68,284 represents circa nine months of resources expended and therefore the County Executive is operating within policy at the balance sheet date.

During the year under review the income in respect of unrestricted funds amounted to £84,772 (2020 - £181,658) which is used to finance direct charitable expenditure and other indirect expenditure amounting to £91,578 (2020 - £181,071).

### RESERVES POLICY (Continued)

The impact and duration of the COVID 19 pandemic is causing international economic crises and uncertainty, and the charity is not immune to the impacts being felt. For the majority of the financial year and beyond to the date of signing these accounts, Scouting activity across the UK was stopped and the Raywell site has been temporarily closed to customers. Precautions have been taken to protect our volunteers visiting sites, and normal levels of governance has been maintained during the pandemic with trustees keeping in regular remote contact through video conferencing. The trustees continue to monitor the impact of the situation on the charity's reserves. Whilst we have used some of our reserves to meet our objectives during this period, we have taken reasonable steps as follows:

- Actively managing our costs through reduced and limit expenditure on Scouting activities and Raywell site running costs. Work continues with our professional fundraiser to identify external funds which we can use to continue our maintenance and development programmes;
- Applied for and received monies from various grant aid schemes to which the charity is eligible (see Note 2 to the accounts for further details) which cover Raywell running cost for a reasonable amount of time;
- Continued to closely monitor the reserves levels, and as noted in the Reserves Policy, at the balance sheet date and beyond we hold reserves which represent circa eight months of expenditure levels assuming no income is received (before factoring in the grant aid received).

The Trustees will continue to monitor the effects and continue to work in the best interests of the charity. At the date of signing the accounts, initiatives were underway to begin a safe return to face to face Scouting activities.

### TRUSTEES' RESPONSIBILITIES

The charity's trustees are responsible for preparing the annual 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 Council to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the general committee 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Council are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. The Council 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.

Signed on behalf of the Council

I Birkinshaw

Chairman
19 September 2021

# HUMBERSIDE COUNTY SCOUT COUNCIL

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HUMBERSIDE COUNTY SCOUT COUNCIL

## YEAR ENDED 31 MARCH 2021

I report on the accounts of the charity for the year ended 31 March 2021 set out on pages 5 to 11.

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT EXAMINER**
The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011(the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b)of the 2011 Act; and
- to state whether particular matters have come to my attention.

**BASIS OF INDEPENDENT EXAMINER'S STATEMENT**
My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on whether the accounts present a 'true and fair view' and the report is limited to those matters set out below.

**INDEPENDENT EXAMINER'S STATEMENT**
In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the trustees have not met the requirements to ensure that:

- proper accounting records are kept in accordance with section 145(5)(b) of the 2011 Act; and
- accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

S Woolias. FCCA
Independent Examiner
Fawley Judge & Easton
Chartered Certified Accountants
1 Parliament Street
Hull
HU1 2AS

19 September 2021

# HUMBERSIDE COUNTY SCOUT COUNCIL

## STATEMENT OF FINANCIAL ACTIVITIES

## YEAR ENDED 31 MARCH 2021

| | Notes | Unrestricted Funds 2021 £ | Total Funds 2021 £ | Total Funds 2020 £ |
|---|---|---|---|---|
| **INCOMING AND ENDOWMENTS FROM** | | | | |
| Donations and legacies | 2 | 64,341 | 64,341 | 9,713 |
| Charitable activities | 3 | 2,655 | 2,655 | 136,415 |
| Investment and other income | | 55 | 55 | 256 |
| Other income | 4 | 17,721 | 17,721 | 35,274 |
| **TOTAL INCOME** | | 84,772 | 84,772 | 181,658 |
| **EXPENDITURE ON** | | | | |
| Charitable costs | 5 | 88,978 | 88,978 | 179,061 |
| Other | 6 | 2,600 | 2,600 | 2,010 |
| **TOTAL EXPENDITURE** | | 91,578 | 91,578 | 181,071 |
| **NET (EXPENDITURE) / INCOME** | | (6,806) | (6,806) | 587 |
| **TRANSFERS BETWEEN FUNDS** | | - | - | - |
| **NET MOVEMENT IN FUNDS** | | (6,806) | (6,806) | 587 |
| **RECONCILIATION OF FUNDS** | | | | |
| **TOTAL FUNDS BROUGHT FORWARD** | | 293,733 | 293,733 | 293,146 |
| **TOTAL FUNDS CARRIED FORWARD** | | £286,927 | £286,927 | £293,733 |

The notes on pages 7 to 11 form part of these financial statements

# HUMBERSIDE COUNTY SCOUT COUNCIL

## BALANCE SHEET

## YEAR ENDED 31 MARCH 2021

| | Notes | | 2021<br>£ | | 2020<br>£ |
|---|---|---|---|---|---|
| **Fixed assets** | | | | | |
| Tangible assets | 10 | | 218,643 | | 233,657 |
| **Current Assets** | | | | | |
| Stock | | 1,318 | | 1,300 | |
| Debtors | 11 | 22,298 | | 4,511 | |
| Cash at bank and in hand | | 105,197 | | 90,799 | |
| | | --------- | | -------- | |
| | | 128,813 | | 96,610 | |
| **Current liabilities** | 12 | (60,529) | | (36,534) | |
| | | -------- | | --------- | |
| **Net current assets** | | | 68,284 | | 60,076 |
| | | | --------- | | --------- |
| **Net Assets** | | | £286,927 | | £293,733 |
| | | | ====== | | ====== |
| **Represented by: -** | | | | | |
| **Unrestricted funds** | | | | | |
| General fund | 14 | | 286,927 | | 293,733 |
| | | | ----------- | | ----------- |
| | | | £286,927 | | £293,733 |
| | | | ======= | | ======= |

Approved by the Council on xx September 2021 and signed on its behalf by

I Birkinshaw Chairman

M Turner Treasurer

The notes on pages 7 to 11 form part of these financial statements

# HUMBERSIDE COUNTY SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS

## YEAR ENDED 31 MARCH 2021

**1 <u>Accounting Policies</u>**

(a) Basis of Accounting

1) These accounts have been prepared under the historical cost convention, the Charities Act 2011 and in accordance with the recommendations of the Statement of Recommended Practice Accounting and Reporting by Charities.

2) These accounts have been prepared on the accruals basis and include income and expenditure as it is earned or incurred other than donations which are accounted for as they are received.

(b) Fixed Assets are included in the accounts at historical cost and are to be depreciated at rates estimated to write off the relevant assets over their expected useful lives. The cost of minor additions or those below £500 are not capitalised.

The rates per annum are: -

| | |
|---|---|
| Buildings | 2%, 5% and 10% of cost |
| Sewerage Plant | 5% of cost |
| Furniture and Equipment | 10%, 15% and 20% of cost |
| Motor Vehicles | 20% of cost |

(c) Stock is valued on a basis consistent with previous years at the lower cost and net realisable value.

(d) Grants are received for specific expenditure purposes against current costs and for improvement of the Council's facilities. Against Capital Investment, the grant is not used to reduce the cost of the asset but credited to income, except in a situation where the project has not yet commenced, the grant is carried forward to the following year.

(e) Donations can be both general and specific and are treated as income in the year in which they are received unless, as with specific grants, no expenditure has occurred in the year when the donation is carried forward to the following year.

(f) Funds
General funds represent the funds of the Council that are not subject to any restrictions regarding use and are available for application on the general purposes of the Council.

Funds designated for a particular purpose by the Council are also unrestricted.

Restricted funds are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

# HUMBERSIDE COUNTY SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS

## YEAR ENDED 31 MARCH 2021

2. **Donations and Grants**

| | Unrestricted | 2021 Total | 2020 Total |
|---|---|---|---|
| | £ | £ | £ |
| Donations and Grants: | | | |
| BP Foundation | 3,640 | 3,640 | 7,115 |
| Sport England Community Emergency Fund | 7,176 | 7,176 | 1,794 |
| Lloyds Bank Foundation | - | - | 212 |
| Government Youth Covid 19 Support Fund | 22,138 | 22,138 | - |
| ERYC Covid 19 grants and reliefs | 19,430 | 19,430 | - |
| Hull & East Riding Charitable Trust (windows) | 6,400 | 6,400 | - |
| The Bernard Sunley Foundation (windows) | 2,000 | 2,000 | - |
| Leslie Sell Charity (windows) | 640 | 640 | |
| Other | 2,917 | 2,917 | 592 |
| | -------- | -------- | --------- |
| | 64,341 | £64,341 | £9,713 |
| | ===== | ===== | ====== |

3. **Incoming Resources from Activities to Further the Charity's Objects**

| | Unrestricted | 2021 Total | 2020 Total |
|---|---|---|---|
| | £ | £ | £ |
| Raywell Park | 105 | 105 | 62,063 |
| County section events | 2,460 | 2,460 | 73,312 |
| Communication Team | 90 | 90 | 1,040 |
| | -------- | --------- | --------- |
| | 2,655 | £2,655 | £147,018 |
| | ===== | ====== | ====== |

County section events incorporate income for scouting events which are not run on an annual basis.

4. **Other Income**

| | 2021 | 2020 |
|---|---|---|
| | £ | £ |
| Membership Subscriptions receivable | 128,673 | 157,225 |
| Amounts payable to Headquarters | (110,952) | (121,951) |
| | --------- | --------- |
| | 17,721 | 35,274 |
| | ====== | ====== |

5. **Charitable Costs**

| | Employment | Premises | Support and other costs | 2021 Total | 2020 Total |
|---|---|---|---|---|---|
| | | | | £ | £ |
| Raywell Park | - | 6,367 | 58,524 | 64,891 | 63,712 |
| County Office | - | - | 23,791 | 23,791 | 111,485 |
| Training Team | - | - | 296 | 296 | 3,864 |
| | --- | ---------- | ---------- | ----------- | ---------- |
| | £- | £6,367 | £82,611 | £88,978 | £179,061 |
| | == | ====== | ====== | ====== | ====== |
| 2020 | £- | £16,225 | £162,836 | | |
| | == | ====== | ====== | | |

## HUMBERSIDE COUNTY SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS

## YEAR ENDED 31 MARCH 2021

6. **Net Incoming Resources for the Year**

| | 2021 £ | 2020 £ |
|---|---|---|
| This is stated after charging: | | |
| Depreciation | 20,386 | 19,632 |
| Accountancy fees (including VAT) | 2,600 | 2,020 |
| | ===== | ===== |

7. **Staff Costs and Numbers**

| | 2021 £ | 2020 £ |
|---|---|---|
| Staff costs were as follows: | | |
| Salaries and wages | £- | £- |
| | == | == |

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

| | 2021 Number | 2020 Number |
|---|---|---|
| Number of staff | - | - |
| | == | == |

No employee received emoluments of more than £60,000 during the year (2020: nil).

8. **Council Remuneration and Expenses**

No members of the Council received any remuneration during the year under review.

Reimbursement of expenses incurred, by the County Commissioners and Executive Committee members in their roles as Trustees and other appointments within the Council, during the year amounted to £366 (2020: £4,743).

9. **Taxation**

As a charity, Humberside County Scout Council is exempt from tax on income and gains falling within Section 505 of the Taxes Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

# HUMBERSIDE COUNTY SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS

## YEAR ENDED 31 MARCH 2021

10. **Tangible Fixed Assets**

| | Freehold Land & Buildings | Fixtures & Equipment | Motor Vehicles | Total |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Cost | | | | |
| At 1 April 2020 | 444,735 | 94,250 | 15,065 | 554,050 |
| Additions in the year | 2,136 | 3,236 | - | 5,372 |
| Disposals in the year | - | - | - | - |
| | ---------- | -------- | ------- | ---------- |
| At 31 March 2021 | 446,871 | 97,486 | 15,065 | 559,422 |
| | ---------- | -------- | ------- | ----------- |
| Depreciation | | | | |
| At 1 April 2020 | 225,220 | 83,708 | 11,465 | 320,393 |
| Provided for in the year | 14,539 | 4,947 | 900 | 20,386 |
| Eliminated on disposals | - | - | - | - |
| | ---------- | -------- | ------- | ---------- |
| At 31 March 2021 | 239,759 | 88,655 | 12,365 | 340,779 |
| | ---------- | -------- | ------- | ---------- |
| Net book value | | | | |
| At 31 March 2021 | 207,112 | 8,831 | 2,700 | £218,643 |
| | ===== | ===== | ==== | ====== |
| At 31 March 2020 | 219,515 | 10,542 | 3,600 | £233,657 |
| | ===== | ===== | ==== | ====== |

11. **Debtors**

| | 2021 | 2020 |
|---|---|---|
| | £ | £ |
| Trade debtors | - | 517 |
| Prepayments | 160 | 2,200 |
| Other debtors | 22,138 | 1,794 |
| | -------- | --------- |
| | £22,298 | £4,511 |
| | ===== | ====== |

12. **Creditors: Amount Falling Due Within One Year**

| | 2021 | 2020 |
|---|---|---|
| | £ | £ |
| Trade creditors | 8,942 | 6,864 |
| Accruals and other creditors | 51,587 | 29,670 |
| | -------- | --------- |
| | £60,529 | £36,534 |
| | ===== | ====== |

# HUMBERSIDE COUNTY SCOUT COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS

## YEAR ENDED 31 MARCH 2021

13. **Analysis of Net Assets Between Funds**

| | Fixed Assets £ | Net Current Assets £ | Total Funds £ |
|---|---|---|---|
| Unrestricted Funds | 218,643 | 68,284 | 286,927 |
| | 218,643 | 68,284 | 286,927 |

14. **Movement in Funds**

| | At 1 April 2020 £ | Incoming Resources £ | Outgoing Resources £ | Transfer £ | At 31 March 2021 £ |
|---|---|---|---|---|---|
| Unrestricted Funds: | | | | | |
| General Fund | £293,733 | 84,772 | (91,578) | - | £286,927 |
| | £293,733 | 84,772 | (91,578) | - | £286,927 |