

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

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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
1 Parliament Street
Hull
HU1 2AS

Bankers: Unity Trust Bank plc
9 Brindley Place
Birmingham
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.

HUMBERSIDE COUNTY SCOUT COUNCIL

TRUSTEES' REPORT (Continued)

YEAR ENDED 31 MARCH 2023

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).

HUMBERSIDE COUNTY SCOUT COUNCIL

TRUSTEES' REPORT (Continued)

YEAR ENDED 31 MARCH 2023

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

BASIS OF 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 <u>2023</u> £	Total Funds <u>2023</u> £	Total Funds <u>2022</u> £
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	<u>2023</u> £	<u>2022</u> £
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.

HUMBERSIDE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

2. Donations and Grants

	Unrestricted	<u>2023</u>	<u>2022</u>
		Total	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	<u>2023</u>	<u>2022</u>
		Total	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

	<u>2023</u>	<u>2022</u>
	£	£
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	<u>2023</u> Total £	<u>2022</u> 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

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

7. Staff Costs and Numbers

	<u>2023</u> £	<u>2022</u> £
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.

HUMBERSIDE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

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

	<u>2023</u> £	<u>2022</u> £
Trade debtors	161	51
Prepayments	160	160
	-----	-----
	£321	£221
	=====	=====

12. Creditors: Amount Falling Due Within One Year

	<u>2023</u> £	<u>2022</u> £
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.

HUMBERSIDE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

13. Creditors: Amount Falling Due Over One Year

	<u>2023</u> £	<u>2022</u> £
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
	=====	=====	=====	=====	=====