



NORTH YORKSHIRE COUNTY SCOUT COUNCIL

Trustees' Annual Report County Commissioner's Report & Statement of Accounts For the Year Ending 31st March 2021

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Trustees' Annual Report

Period: From 1st April 2020 to 31st March 2021

Section A - Reference & Administration Details

Charity Name:	North Yorkshire County Scout Council
Registered with The Scout Association:	00164
Registered Charity Number:	524708
Charity's Principal Address:	North Yorkshire Scouts 43B Market Place THIRSK North Yorkshire YO7 1HA
Charity's Operating Venue:	Throughout North Yorkshire

Names of the charity trustees who manage the charity:

Ex-Officio Members	Office (if any)	Appointed	Resigned
Peter Bardon	Assistant County Commissioner (Watson Scout Centre)	15/07/11	
Mark Edwards	County Commissioner	01/05/17	
Marco DiClemente	County Chair	23/06/18	
Alison Haigh	County Treasurer	17/09/19	
Tom Haigh	County Youth Commissioner	01/09/18	
Lewis Agar-Simms	Assistant County Commissioner (Scout Network)	22/09/20	
Elected Members			
David Baker		23/06/19	
Ian Bardon		23/09/19	
Stephen G Hall		30/06/17	
Helen Westmancoat		23/06/18	
Dean Smith		22/09/20	
Nominated Members			
Hannah Cook		23/06/19	
Marjorie Coughlan		23/06/19	
John Lockwood		23/06/18	
Ben Hodgson		22/09/20	
Haris Lloyd		22/09/20	
Co-Opted Members			
Andrew Bedford		17/09/19	

Names and addresses of advisers:

Banker: CAF Bank Ltd
25 Kings Hill Avenue
WEST MALLING
Kent
ME19 4JQ

Independent Examiner: Andrew David Young FCA
Cummins Young
39 Westgate
THIRSK
North Yorkshire
YO7 1QR

Section B - Structure, Governance & Management

Description of the Charity's trusts:

The County's governing documents are those of The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and The Policy, Organisations and Rules of The Scout Association. In addition, the County has its own [Constitution](#) that is reviewed annually.

The charity is a trust, established under its rules that are common to all Scouts. The Trustees are appointed in accordance with the [Policy Organisation & Rules](#) of The Scout Association.

Additional governance issues:

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

The Committee consists of 6 ex-officio members which includes the Chair and Treasurer. Five members are elected by the County Scout Council and up to 5 are nominated by the County Commissioner in consultation with the County Chair. The Committee meets at least 4 times each year and also includes an employed County Secretary, who is not a Trustee.

The County Executive Committee exists to support the County Commissioner in meeting the responsibilities of the appointment and is responsible for *inter alia*:

- Promoting the development of Scouting in the County;
- Ensuring cooperation between units of the Association and other organisations;
- The administration and management of the County's finances and property;
- Managing and implementing safety and safeguarding policies;
- Providing sufficient resources for Scouting to operate;
- The appointment process within the County;
- The appointment and management of any County sub-committees;
- Ensuring that a positive image of Scouting exists across the County;
- Ensuring the sound administration of the County.

Risk and Internal Control:

The County has in place systems of internal control that are designed to provide reasonable assurance against material mismanagement or loss. These include 2 signatories for all payments and comprehensive insurance policies to ensure that insurable risks are covered.

Section C - Objectives & Activities

Summary of the objectives of the charity as set out in its governing document:

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

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

The Values of Scouting. As Scouts we are guided by these values:

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

The Scout Method. Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting and: enjoy what they are doing and have fun; take part in activities indoors and outdoors; learn by doing; share in spiritual reflection; take responsibility and make choices; undertake new and challenging activities; make and live by their Promise.

The main activities of the Scout County are:

- Developing Scouting in the County.
- Supporting the Scout Districts.
- Providing events to support the youth programme.
- Providing Adult Training and Activity Training.
- Operating a residential facility.
- Operating a water activity base.

Section D - County Commissioner's Report - Achievements & Performance

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

Wow! What a year it has been..... but due to the fantastic 'Team North Yorkshire' we have gotten through it and are beginning to come out the other side.

I reflect on the fact that we have delivered 3 amazing online days, all completed on Zoom that brought young people and adult volunteers together. Again, two online St George's Day events, with inspiring contributions from our young people and supporters across the County. This was no mean feat and many people were involved in these events. You know who you are and know the vast pride I have in what you achieved and my gratitude for the time you have put in.

In addition to these events, a number of leaders stepped up to deliver activities online as a part of our 1st (virtual) North Yorkshire Scout Group. This was very favourably appreciated by the parents and over 50 young people joined in over the 4 weeks. The County Training Team, small in number, has worked stoically to deliver online training. I know District Commissioners and Local Training Managers have worked hard to reduce the number of volunteers that are non-compliant with safety and safeguarding training. Back in May 2020, we had a 34% non-compliance rate across the County; now, we stand at 3.2%. The training team are currently working hard to deliver first aid training and beginning to clear the backlog. Again, I am indebted to this team for their hard work and dedication to the cause.

An inevitable consequence of a worldwide pandemic is that our numbers have dwindled somewhat. As a County, we have been pragmatic about this and I am reassured to see numbers slowly creeping up as we move to face-to-face Scouting. It would appear we did not fair too badly. We now have 2,096 leaders, a drop of 11% and 4,893 young people, a decline of 24%. What has been incredible is that during the lockdown, some of our young people have worked hard to gain their top awards, with 181 earning the Bronze Award, 133 gaining their Silver and 65 gaining their Gold. In addition, 2 Platinum, 2 Diamond, and 2 Queen's Scout Awards were achieved. Regarding the Duke of Edinburgh's Award, our young people still worked to finish off their awards and 18 completed Bronze, 10 their Silver and 2 their Gold. Well done to all those gaining top honours and well done for demonstrating your Scouting resilience.

As a County, we have worked hard to support leaders and the County Team have each, in their own way, worked to this end. But it would be remiss of me not to just mention the Creative Activities Team that provided our young people with ingenious challenges that they could do from home in the form of monthly competitions throughout lockdown. These were very successful and a huge thanks to the team for setting these up and delivering.

One of the sad casualties of the pandemic was that our young people were deprived of their international experiences and the sad and inevitable cancellation of the European Jamboree in Poland. The team that supported our young people worked hard right to the last minute to continue preparations. Sadly, this event was not to happen, but a huge thank you to the team of unit leaders, support team and County finance team for their dedication to this cause.

What has been positive during lockdown is the way we have worked closely together with our Guiding colleagues as a County of Scouts. We are all here for the benefit of young people and it is significant that during the pandemic, we have been able to pool some of our resources and team up with each other, sharing skill and ideas.

Alison Cunningham (County Commissioner, North Yorkshire South Girlguiding) sent me this just recently.

“One of the delights of 2020 (yes there were some!) was the continued partnership between North Yorkshire Scouts and the three North Yorkshire Girlguiding counties. From shared competitions, events and resources at County level to local cooperation on recruitment, PR and accommodation we have all benefited from the best our two organisations have to offer. My thanks to everyone who has fostered and facilitated this collaboration so that together we can offer amazing opportunities for our current and future young members. A brilliant example of joint working for others to admire and emulate. Long may it continue!”

Alison Cunningham

On behalf of the Girlguiding North Yorkshire County Commissioners

When I looked back to the last report, I was struck by my last paragraph: “In the last month of the financial year, we were plunged into the realities of lockdown.” Here we are a whole year later, just emerging from this. However, I know that we will build back, perhaps even a bit better and more robust, knowing where our challenges lie and move on together in positivity and hope. Thank you to the County Team, who have supported me endlessly, to our team of Deputies, Marco, our County Chair, and David, County Secretary, along with Iris in the County Office. But most importantly, thank you for being there and still being there for our young people.

Mark Edwards

County Commissioner

Section E - Financial Review

Reserves Policy

The Trustees have reviewed the County's financial strategy with a view to setting general reserves at a level sufficient to cover its running expenses should its income fall short, or if unforeseen emergencies or opportunities occur. Particular regard has been given to the County's employment responsibilities to its paid staff. The County Executive Committee considers that the County should hold a sum equivalent to 12 months of normal running costs, approximately £80k.

The County held general reserves against this of £80k at the end of the financial year (£76k at 31st March 2020). This is in addition to unrestricted funds designated to meet the longer term aims of capital investment in equipment and facilities and contributions towards new development projects. The Reserves Policy will continue to be reviewed annually.

Investment Policy

The County has adopted a low risk strategy for the investment of its funds. Surplus funds are held in deposits with UK banks.

Section F - Other Optional Information

Plans for The Future:

The pandemic has slightly knocked us off course with regards to our Development Plan.

The main priorities for the next 6 months are:

- Building back our young people Scouting base.
- Stabilising our leadership base and recruiting new leaders.
- Re-establishing our County-wide activities programme.
- Ensuring leadership training opportunities are provided to meet The Scout Association requirements for wood bead completion and mandatory training.

Section G - Declaration

The Trustees declare that they have approved the Trustees' Report.

Signed on behalf of the charity's trustees:

Signatures:

<original signed>

<original signed>

**Full Name &
Appointment:**

**Marco A DiClemente
County Chair**

**Mark A Edwards
County Commissioner**

Date: 17th June 2021



Independent Examiner's Report to the Trustees of the

North Yorkshire County Scout Council

I report to the trustees on my examination of the accounts of the charity for the year ended 31st March 2021 set out on pages 9 to 19.

Responsibilities & Basis of The Report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants in England and Wales. I have completed my examination and I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

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

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

Name: Andrew David Young **Qualification:** FCA
Address: Cummins Young, 39 Westgate, THIRSK, North Yorkshire, YO7 1QR
Date: 17th June 2021

STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDING 31st MARCH 2021

		Unrestricted Funds		Restricted	2021	2020
	Notes	General	Designated	funds	Total	Total
		£	£	£	£	£
Income						
Donations and legacies	2	86,268	0	0	86,268	83,908
Income from investments	3	1,024	0	0	1,024	4,128
Income from other trading activities	4	5,151	0	0	5,152	4,460
Income from charitable activities	5	21,792	0	0	21,792	120,731
Total income		114,235	0	0	114,236	213,227
Expenditure						
Expenditure on charitable activities	6	(109,007)	0	0	(109,007)	(196,962)
Expenditure on raising funds	7	(3,650)	0	0	(3,650)	(2,135)
Total expenditure		(112,657)	0	0	(112,657)	(199,097)
Net income/(expenditure) before transfers		1,578	0	0	1,578	14,130
Transfers (to)/from Designated Funds	13	(17,609)	17,609	0	0	0
Transfers (to)/from Restricted Funds		0	0	0	0	0
Net income/(expenditure) before other recognised gains/(losses)		(16,031)	17,609	0	1,578	14,130
Other recognised gains/(losses)						
Gains and losses on revaluation of fixed assets		0	0	0	0	0
Net movement in funds		(16,031)	17,609	0	1,577	14,130
Total funds brought forward		458,595	209,383	3,496	671,474	657,344
Total funds carried forward		442,564	226,991	3,496	673,052	671,474

BALANCE SHEET AS AT 31ST MARCH 2021

				2021	2020
	Notes	Unrestricted Funds £	Restricted funds £	Total £	Total £
Fixed Assets:					
Watson Scout Centre	8	310,515	0	310,515	318,088
Tangible assets	8	56,086	0	56,086	64,141
Total fixed assets		<u>366,601</u>	<u>0</u>	<u>366,601</u>	<u>382,229</u>
Current Assets:					
Stocks	9	408	0	408	844
Debtors	10	41,670		41,670	54,409
Cash at bank and in hand		396,904	3,496	400,400	434,810
		<u>438,982</u>	<u>3,496</u>	<u>442,478</u>	<u>490,063</u>
Less:					
Creditors: amounts falling due within one year	11	136,027	0	136,027	200,818
Net current assets		<u>302,955</u>	<u>3,496</u>	<u>306,451</u>	<u>289,245</u>
Net assets		<u>669,556</u>	<u>3,496</u>	<u>673,052</u>	<u>671,474</u>
Funds of the charity					
Unrestricted funds - general	12	442,564	0	442,564	458,595
Unrestricted funds - designated	13	226,992	0	226,992	209,383
Restricted funds	14	0	3,496	3,496	3,496
		<u>669,556</u>	<u>3,496</u>	<u>673,052</u>	<u>671,474</u>

The accounts were approved by the trustees on 17th June and signed on their behalf by:

<original signed>

M A DiClemente
County Chair

<original signed>

A Haigh
County Treasurer

STATEMENT OF CASH FLOWS
YEAR ENDING 31st MARCH 2021

	Unrestricted Funds £	2021 Restricted funds £	Total £	2020 Total £
Cash flows from operating activities				
Net income/(expenditure) for the reporting period (per the Statement of Financial Activities)	1,578	0	1,578	14,130
Adjustments for:				
Depreciation charges	17,628		17,628	20,277
Loss/(profit) on the disposal of fixed assets	0		0	0
(Increase)/decrease in stocks	436		436	798
(Increase)/decrease in debtors	12,739		12,739	(37,565)
Increase/(decrease) in creditors	(64,791)		(64,791)	159,944
Net cash provided by (used in) operating activities	(32,410)	0	(32,410)	157,584
Cash flows from investing activities:				
Proceeds from the sale of property, plant and equipment	0		0	0
Purchase of property, plant and equipment	(2,000)		0	(36,021)
Net cash provided by (used in) investing activities	(2,000)	0	(2,000)	(36,021)
Change in cash and cash equivalents in the reporting period	(34,410)	(0)	(30,410)	121,563
Cash and cash equivalents at the beginning of the reporting period	431,314	3,496	434,810	313,247
Cash and cash equivalents at the end of the reporting period	396,904	3,496	400,400	434,810
Analysis of cash and cash equivalents				
Cash in hand	182,685	3,496	186,182	223,766
Cash deposits	214,218		214,218	211,044
Total cash and cash equivalents	396,904	3,496	400,400	434,810

Notes to the Accounts

For the year ending 31st March 2021

1 Accounting policies

North Yorkshire County Scout Council is an unincorporated association. Its governing document is Royal Charter granted 4 January 1912. The charitable objects are the instruction of young people in the principles of discipline, loyalty and citizenship.

1.1 Basis of Accounting

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

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

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of the accounts are set out below.

1.2 Change in the basis of accounting

There has been no change to the accounting policies during the year.

1.3 Incoming resources

Incoming resources are included in the Statement of Financial Activities (SoFA) when its receipt is probable and the monetary value can be measured with sufficient reliability. Where incoming resources have related expenditure the incoming resources and related expenditure are included gross in the SoFA.

1.4 Members' subscriptions

Membership subscriptions collected on behalf of other parts of the Scout Movement are reported in the SoFA net of any amount paid out. This is because these subscriptions are in effect held as agents prior to being paid out.

1.5 Grants and donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

1.6 Gift Aid

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

1.7 Contractual income

This is only included in the SoFA once the related goods or services have been delivered.

1.8 Gifts in kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

1.9 Donated services and facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

1.10 Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

1.11 Investment income

This is included in the accounts when receivable.

1.12 Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Cost of raising funds comprises the costs of the 200 Club and associated support costs.
- Expenditure on charitable activities includes the costs of activities and projects for scouts and young people undertaken to further the purposes of the charity and their associated support costs.
- Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1.13 Grants

Where the charity gives a grant, it is only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity. If there are conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

1.14 Support costs

Support costs include central functions of administration for the charity.

1.15 Tangible fixed assets for use by charity

Tangible assets (including land and buildings) should be carried at cost less accumulated depreciation. Depreciation should be systematically taken over the useful economic life taking into account residual value at the end of its economic life. Historically, this has always been treated in accountancy as 50 years, so 2% per annum.

1.16 Stocks

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

1.17 Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs. Financial assets classified as receivable within one year are not amortised.

1.18 Basic financial liabilities

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount, if payment is due within one year.

1.19 Operating leases

Rental charges are charged on a straight line basis over the term of the lease.

1.20 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held on call with banks and other short-term liquid investments with original maturities of three months or less.

1.21 Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are funds which the donor has specified are to be solely used for areas of the County's work or for specific projects being undertaken by the County.

2 Donations and legacies

			2021	2020
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Membership subscriptions	276,231	0	276,231	262,279
Less paid to the Scout Association	(183,939)	0	(183,939)	(173,662)
Less district rebates	(6,454)	0	(6,454)	(5,259)
County Levy	85,838	0	85,838	83,358
Donations and legacies	430	0	430	370
Gift Aid	0	0	0	180
	86,268	0	86,268	83,908

3 Income from Investments

			2021	2020
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Investment and bank interest	1,024	0	1,024	4,128
	1,024	0	1,024	4,128

4 Income from other trading activities

			2021	2020
	Unrestricted	Restricted	Total	Total
	£	£	£	£
County Badge Sales	861	0	861	92
200 Club	4,290	0	4,290	4,368
	5,151	0	5,151	4,460

5 Income from charitable activities

			2021	2020
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Beavers	0	0	0	10,179
Cubs	0	0	0	850
Scouts	0	0	0	5,330
Explorers	0	0	0	0
Duke of Edinburgh Award Scheme	1,426	0	1,426	1,494
Leader Training	0	0	0	141
Activities	(1,055)	0	(1,055)	46,589
World Jamboree	0	0	0	36,749
Watson Scout Centre	1,758	0	1,758	19,541
Watson Scout Centre (HMG Covid grants)	19,663	0	19,663	0
Other Income	0	0	0	658
	21,792	0	21,792	120,731

6 Expenditure on Charitable activities

			2021	2020
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Beaver Scout	0	0	0	6,765
Cub Scout	441	0	441	279
Scout	0	0	0	5,470
Explorer Scout	0	0	0	0
Duke of Edinburgh's Award Scheme	1,203	0	1,203	1,651
Leader Training	6,356	0	6,356	2,387
Activities	17,432	0	17,432	47,185
World Jamboree	0	0	0	34,261
European Jamboree	0	0	0	0
Watson Scout Centre	20,245	0	20,245	25,041
Startup Grants	0	0	0	2,250
Online Scout Manager	7,409		7,409	7,279
Recruitment and promotion	152		152	2,256
Other Expenditure	0	0	0	1,012

Support costs :

Salaries	26,388	0	26,388	26,075
Employment Allowance received	(1,328)	0	(1,328)	(1,687)
Rent and rates	16,853	0	16,853	17,092
Light and heat	903	0	903	1,142
Repairs and maintenance	60	0	60	752
Postage and Telephones	2,628	0	2,628	2,033
Printing and Stationery	2,423	0	2,423	3,159
IT Costs	920	0	920	884
Other Office Costs	1,797	0	1,797	581
Insurances	3,392	0	3,392	3,645
Meetings	1,488	0	1,488	3,700
County Staff Expenses	35	0	35	3,288
Depreciation	210	0	210	462
	109,007	0	109,007	196,962

7 Expenditure on raising funds

			2021	2020
	Unrestricted	Restricted	Total	Total
	£	£	£	£
200 Club Prizes etc.	2,115	0	2,115	2,135
County Badges	1,535	0	1,535	0
	3,650	0	3,650	2,135

8 Fixed assets	Watson Scout Centre £	Activity Assets £	County Office Equipment £	Watson Scout Centre Assets £	Total £
Cost/Valuation					
At 31 March 2020	378,673	200,587	22,770	27,357	629,387
Transfers	0	0	0	0	0
Additions	0	2,000	0	0	2,000
Disposals	0	0	0	0	0
Revaluation	0	0	0	0	0
At 31 st March 2021	378,673	202,587	22,770	27,357	631,387
Depreciation					
At 31 st March 2020	60,585	142,849	22,539	21,185	247,158
Transfers	0	0	0	0	0
Disposals	0	0	0	0	0
Charge for the year	7,573	9,136	150	1,019	17,568
At 31 March 2021	68,158	151,985	22,689	22,204	264,726
Net book value					
At 31 st March 2021	310,515	50,852	81	5,153	366,601
At 1 st April 2020	318,088	57,738	231	6,172	382,229

9 Stocks	2021 £	2020 £
County Badges	43	229
Other	366	616
	409	845

10 Debtors and Prepayments	2021 £	2020 £
Debtors	1,491	9,909
Provision for Bad Debt	0	0
Prepayments	40,179	44,500
	41,670	54,409

11 Current liabilities	2021	2020
	£	£
Trade creditors	1,845	3,001
Income received in advance	134,182	197,817
	<u>136,027</u>	<u>200,818</u>
12 Unrestricted funds - general	2021	2020
	£	£
At 1 st April 2020	458,595	44,642
Surplus (deficit) for the year	1,577	16,040
Transfer (to)/from designated funds	(17,609)	(4,087)
At 31 st March 2021	<u>442,563</u>	<u>458,595</u>

Excluding fixed assets, General Reserves at 31st March 2021 stood at £75,963 (£76,300 at 31st March 2020).

13 Unrestricted funds - designated	At 1 April	Income	Resources	Transfer	At 31 March
	2020		expended	(to)/	2021
				from general	
	£	£	£	funds	£
World Scout Jamboree*	4,695		0	2,000	6,695
County Development Project	19,830			(4,023)	15,807
Activities Equipment Replacement Fund	42,165		0	(18,267)	23,898
Watson Scout Centre Equipment & Developments	62,762			4,899	67,661
Scouting Development Projects	51,338		0	33,000	84,338
Youth Development Projects	23,592				23,592
County Office Development Fund	5,000				5,000
	<u>209,382</u>	<u>0</u>	<u>0</u>	<u>17,609</u>	<u>226,991</u>

(*contribution to leaders' costs)

14 Restricted funds	At 1 April 2020	Income	Resources expended	Transfer (to)/ from general funds	At 31 March 2021
	£	£	£	£	£
World Scout Jamboree	3,496	0	0	0	3,496
	<u>3,496</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,496</u>

15 Trustees expenses	2021 £	2020 £
The total amount of payments or reimbursement of out-of-pocket expenses made to trustees were as follows:		
	<u>35</u>	<u>2,373</u>

16 Wages and salaries	2021 £	2020 £
Salaries	24,417	23,762
National Insurance	1,328	1,687
Employment Allowance received	(1,328)	(1,687)
Pension	642	625
	<u>25,059</u>	<u>24,387</u>

The County Scout Council employed one full time and one part time office staff during the year.

17 Financial commitments

At 31st March 2021 the charity was committed to make the following payments under non-cancelled operating leases during the year ended 31st March 2021.

	2021 £	2020 £
Operating leases which expire between 2 and 5 years	<u>3,685</u>	<u>5,419</u>