



NORTH YORKSHIRE COUNTY SCOUT COUNCIL

Trustees' Annual Report County Commissioner's Report & Statement of Accounts For the Year Ending 31st March 2022

	Page(s)
Trustees' Annual Report & County Commissioners' Reports	2 - 7
Independent Examiner's Report	8
Statement of Financial Activities	9
Balance Sheet	10
Statement of Cash Flows	11
Notes to the Accounts	12 - 19

Trustees' Annual Report

Period: From 1st April 2021 to 31st March 2022

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	
Max Butler	County Commissioner	01/03/22	
Mark Edwards	County Commissioner	01/05/17	28/02/22
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			
Ian Bardon		23/06/19	
Marjorie Coughlan		15/07/21	
Stephen G Hall		30/06/17	
John Lockwood		15/07/21	
Dean Smith		22/09/20	
Nominated Members			
Max Butler		15/07/21	28/02/22
Ben Hodgson		22/09/20	
Alice MacFarlane		15/07/21	
Simon Peers		15/07/21	
Co-Opted Members			
Alan Murray		27/02/22	

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](#) (POR) 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.

In line with POR and the [North Yorkshire County Scout Council Constitution](#), the Executive 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 their 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 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. We act with care, respect, integrity and cooperation, exploring our own and others' beliefs. 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 of North Yorkshire.
- Operating a residential facility.
- Providing adult training and activity training.
- Operating a water activity base.
- Providing events to support the youth programme.

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

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

For my part of the last year as County Commissioner, it was a joy to see Groups beginning to come back and deliver some great Scouting within their sections. Facebook was alive with exciting young people enjoying Scouting as it should be, active and in person.

Whilst we did not do any County events during this period, it was all about supporting people to get back to what we do best. However, just before I left, I was invited to Scarborough & District where I probably saw the first large-scale event in over 2 years at their Christmas Carol Service. It was such a feel-good event.

All our District Commissioners deserve huge praise for guiding their teams through the pandemic and keeping Scouting alive!

I would like to take this opportunity to formally thank the County Team that supported me through my tenure as County Commissioner. The pandemic was a tough time for all but with the support of the leadership team of Linda, Neil, Joe, Tom, Lewis and Mark, as well as the wider County Team, I always felt supported. Thanks also go to David and Iris in the County Office as well as to Marco, our County Chair.

Census was published just after I finished and I know that as 'Team North Yorkshire' we are back on track for numbers and a steady increase in volunteers. I was delighted to hand over to Max at the end of February and I know that the County is in safe and inspirational hands as he leads you over the coming years.

Mark Edwards

County Commissioner

1st May 2017 to 28th February 2022

I am very proud to have taken on the role of County Commissioner for North Yorkshire this year. I am also very thankful to Mark Edwards, our former CC, for his fantastic work particularly with establishing and firming up our incredible District Leadership Teams.

In the four months I have been CC, I have met so many of our County's incredible dedicated volunteers – from frontline programme deliverers, to campsite teams, to trustee boards and support teams. It was amazing to see over 800 Cubs, Pack Leaders and volunteers participate in our County Cub Camp in June, which made a triumphant return after a 4 year gap.

Throughout the remainder of this year, and into next year, we will see the next big step in changes for The Scouts. These changes are going to affect every volunteer and the aim of the project is to make the volunteers' life easier! We need to continue making sure Scouting is relevant in the modern-age, in particularly regarding digital access, and how we welcome and train our new volunteers into Scouting. I don't think there's a single Group amongst us who would not like more volunteers! And we all know that our waiting lists are getting longer than ever before.

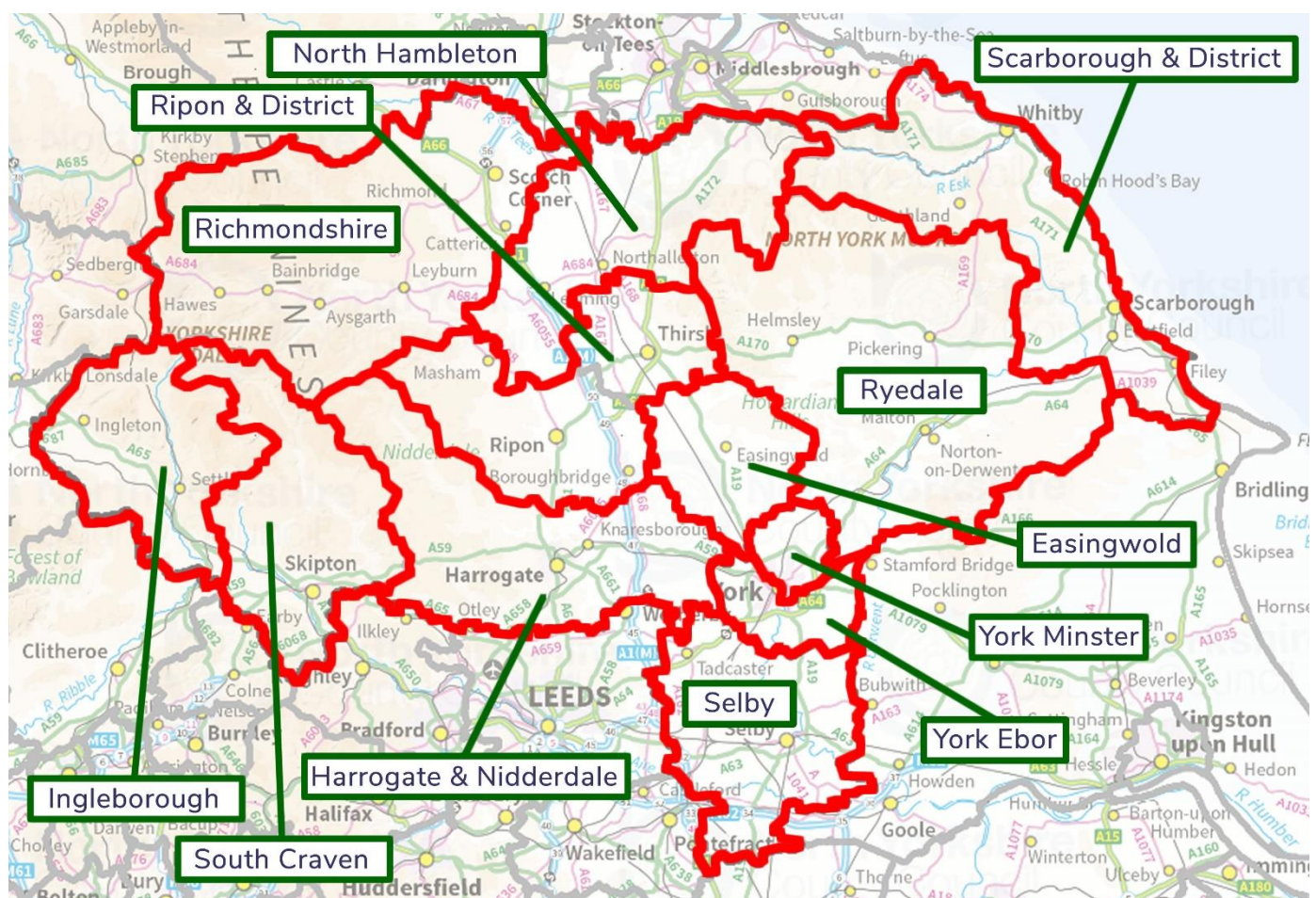
Of course, changes from Gilwell are not a new thing for many of us – in the last 30 years, we have seen successful additions to the movement – going fully co-educational in the 90s, the introduction of Beaver Scouts, and more recently Squirrel Scouts and changing from Ventures to Explorers and Network. Each one of these has helped ensure that 115 years after our charity was founded, we are still the largest youth-movement in the United Kingdom.

In North Yorkshire, I have also been so proud to see how many of you have been supporting Neil Underwood and I with improving how volunteers access our Adventurous Activity Permit scheme. I was also very humbled to see how many people offered their support to Phil Bennett with our Transformation working groups.

Every one of our volunteers plays a huge role in ensuring all of our young people are enjoying fun, adventure and challenge. Scouting is an utterly valuable charity not just in providing outdoor education, but also resilience and mental health support for our young people, particularly after the impact the pandemic has had upon them all. No matter how much time you are able to give, your innovation, creativity and initiative are key to providing an incredible programme of amazing activities and providing skills for life to our 5,000 young people in North Yorkshire every week.

So thank you again for everything you do for Scouting in North Yorkshire. I look forward to working with all of you during the years to come.

Max Butler
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 at least a sum equivalent to 12 months of normal running costs, approximately £80k.

The County held general reserves against this of £13k at the end of the financial year (£76k at 31st March 2021). 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 - Declaration

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

Signed on behalf of the charity's trustees:

Signatures:

A Haigh

M Butler

**Full Name &
Appointment:**

**Alison Haigh
County Treasurer**

**Max Butler
County Commissioner**

Date: 29th August 2022



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 2022 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: 24th August 2022

STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDING 31st MARCH 2022

		Unrestricted Funds		Restricted	2022	2021
	Notes	General £	Designated £	funds £	Total £	Total £
Income						
Donations and legacies	2	49,340	0	0	49,340	86,268
Income from investments	3	574	0	0	574	1,024
Income from other trading activities	4	6,044	0	0	6,044	5,151
Income from charitable activities	5	100,051	0	2,535	102,586	21,792
Total income		<u>156,009</u>	<u>0</u>	<u>2,535</u>	<u>158,544</u>	<u>114,235</u>
Expenditure						
Expenditure on charitable activities	6	(175,445)	0	0	(175,445)	(109,008)
Expenditure on raising funds	7	(4,387)	0	0	(4,387)	(3,650)
Total expenditure		<u>(179,832)</u>	<u>0</u>	<u>0</u>	<u>(179,832)</u>	<u>(112,658)</u>
Net income/(expenditure) before transfers		(23,823)	0	2,535	(21,288)	1,577
Transfers (to)/from Designated Funds	13	(34,101)	34,101	0	0	0
Transfers (to)/from Restricted Funds		0	0	0	0	0
Net income/(expenditure) before other recognised gains/(losses)		(57,924)	34,101	2,535	(21,288)	1,577
Other recognised gains/(losses)						
Gains and losses on revaluation of fixed assets		0	0	0	0	0
Net movement in funds		(57,924)	34,101	2,535	(21,288)	1,577
Total funds brought forward		442,563	226,992	3,496	673,051	671,474
Total funds carried forward		<u>384,639</u>	<u>261,093</u>	<u>6,031</u>	<u>651,763</u>	<u>673,051</u>

BALANCE SHEET AS AT 31ST MARCH 2022

				2022	2021
	Notes	Unrestricted Funds £	Restricted funds £	Total £	Total £
Fixed Assets:					
Watson Scout Centre	8	303,866	0	303,866	310,515
Tangible assets	8	67,431	0	67,431	56,086
Total fixed assets		<u>371,297</u>	<u>0</u>	<u>371,297</u>	<u>366,601</u>
Current Assets:					
Stocks	9	1,074	0	1,074	408
Debtors	10	32,229	0	32,229	41,670
Cash at bank and in hand		421,174	6,031	427,205	400,400
		<u>454,477</u>	<u>6,031</u>	<u>460,508</u>	<u>442,478</u>
Less:					
Creditors: amounts falling due within one year	11	180,042	0	180,042	136,027
Net current assets		<u>274,435</u>	<u>6,031</u>	<u>280,466</u>	<u>306,451</u>
Net assets		<u>645,732</u>	<u>6,031</u>	<u>651,763</u>	<u>673,052</u>
Funds of the charity					
Unrestricted funds - general	12	384,639	0	384,639	442,564
Unrestricted funds - designated	13	216,093	0	261,093	226,992
Restricted funds	14	0	6,031	6,031	3,496
		<u>645,732</u>	<u>6,031</u>	<u>651,763</u>	<u>673,052</u>

The accounts were approved by the trustees on 29th August and signed on their behalf by:

A Haigh

**A Haigh
County Treasurer**

M Butler

**M Butler
County Commissioner**

STATEMENT OF CASH FLOWS
YEAR ENDING 31st MARCH 2022

	Unrestricted Funds £	2022 Restricted funds £	Total £	2021 Total £
Cash flows from operating activities				
Net income/(expenditure) for the reporting period (per the Statement of Financial Activities)	(23,823)	2,535	(21,288)	1,578
Adjustments for:				
Depreciation charges	23,718		23,718	17,628
Loss/(profit) on the disposal of fixed assets	0		0	0
(Increase)/decrease in stocks	(666)		(666)	436
(Increase)/decrease in debtors	9,440		9,440	12,739
Increase/(decrease) in creditors	(44,015)		(44,015)	(64,791)
Net cash provided by (used in) operating activities	52,684	2,535	55,219	(32,410)
Cash flows from investing activities:				
Proceeds from the sale of property, plant and equipment	0		0	0
Purchase of property, plant and equipment	(28,414)		(28,414)	(2,000)
Net cash provided by (used in) investing activities	(28,414)	0	(28,414)	(2,000)
Change in cash and cash equivalents in the reporting period	24,270	2,535	26,805	(34,410)
Cash and cash equivalents at the beginning of the reporting period	396,904	3,496	400,400	434,810
Cash and cash equivalents at the end of the reporting period	421,174	6,031	427,205	400,400
Analysis of cash and cash equivalents				
Cash in hand	205,543	6,031	211,574	186,182
Cash deposits	215,631		215,631	214,218
Total cash and cash equivalents	421,174	6,031	427,205	400,400

Notes to the Accounts

For the year ending 31st March 2022

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

	2022			2021
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Membership subscriptions	225,078	0	225,078	276,231
Less paid to the Scout Association	(176,148)	0	(176,148)	(183,939)
Less district rebates	0	0	0	(6,454)
County Levy	48,930	0	48,930	85,838
Donations and legacies	410	0	410	430
Gift Aid	0	0	0	0
	49,340	0	49,340	86,268

3 Income from Investments

	2022			2021
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Investment and bank interest	574	0	574	1,024
	574	0	574	1,024

4 Income from other trading activities

	2022			2021
	Unrestricted	Restricted	Total	Total
	£	£	£	£
County Badge Sales	1,128	0	1,128	861
200 Club	4,916	0	4,916	4,290
	6,044	0	6,044	5,151

5 Income from charitable activities

	2022			2021
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Duke of Edinburgh Award Scheme	2,181	0	2,181	1,426
European Jamboree	51,368	0	51,368	0
Activities	24,964	0	24,964	(1,055)
Events – ESCAPE 2021	477	0	477	0
Watson Scout Centre	13,011	2,535	15,466	1,758
Watson Scout Centre (HMG Covid grants)	8,000	0	8,000	19,663
Other Income	50	0	50	0
	100,051	2,535	102,586	21,792

6 Expenditure on Charitable activities

			2022	2021
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Beaver Scouts	10	0	10	0
Cub Scouts	0	0	0	441
Duke of Edinburgh's Award Scheme	1,420	0	1,420	1,203
Leader Training	3,950	0	3,950	6,356
Activities	35,637	0	36,651	17,432
European Jamboree	50,900	0	50,900	0
Watson Scout Centre	15,397	0	15,397	20,245
Start-up Grants	2,277	0	2,277	0
Online Scout Manager	8,251	0	8,251	7,409
Recruitment and promotion	0	0	0	152

Support costs :

Salaries	27,294	0	27,294	26,338
Employment Allowance received	(1,788)	0	(1,788)	(1,328)
Rent and rates	16,147	0	16,147	16,853
Light and heat	1,484	0	1,484	903
Repairs and maintenance	301	0	301	60
Postage and Telephones	2,833	0	2,833	2,628
Printing and Stationery	2,966	0	2,965	2,423
IT Costs	938	0	938	920
Other Office Costs	968	0	968	1,797
Insurances	3,181	0	3,181	3,392
Meetings	2,197	0	2,197	1,488
County Team Expenses	946	0	946	35
Depreciation	140	0	140	210
	175,445	0	175,445	109,008

7 Expenditure on raising funds

			2022	2021
	Unrestricted	Restricted	Total	Total
	£	£	£	£
200 Club Prizes etc.	2,180	0	2,180	2,115
County Badges	993	0	993	1,535
Fundraising costs	1,214	0	1,214	0
	4,387	0	4,387	3,650

8	Fixed assets	Watson	Activity	County	Watson	Total
		Scout Centre £	Assets £	Office Equipment £	Scout Centre Assets £	
	Cost/Valuation					
	At 31 March 2021	378,673	202,587	22,770	27,357	631,387
	Transfers	0	0	0	0	0
	Additions	924	23,490	0	4,000	28,414
	Disposals	0	0	0	0	0
	Revaluation	0	0	0	0	0
	At 31 st March 2022	379,597	226,077	22,770	31,357	659,801
	Depreciation					
	At 31 st March 2021	68,158	151,735	22,689	22,204	264,786
	Transfers	0	0	0	0	0
	Disposals	0	0	0	0	0
	Charge for the year	7,573	15,045	81	1,019	23,718
	At 31 March 2022	75,731	166,780	22,770	23,223	288,504
	Net book value					
	At 31 st March 2022	303,866	59,297	0	8,134	371,297
	At 1 st April 2021	310,515	59,297	81	8,134	371,297
9	Stocks			2022		2021
				£		£
	County Badges			240		43
	Other			834		365
				1,074		408
10	Debtors and Prepayments			2022		2021
				£		£
	Debtors			2,608		1,491
	Provision for Bad Debt			0		0
	Prepayments			29,621		40,179
				32,229		41,670

11 Current liabilities	2022	2021
	£	£
Trade creditors	8,902	1,845
Income received in advance	171,140	134,182
	180,042	136,027
12 Unrestricted funds - general	2022	2021
	£	£
At 1 st April 2021	442,563	458,595
Surplus (deficit) for the year	(23,823)	1,577
Transfer (to)/from designated funds	(34,101)	(17,609)
At 31 st March 2022	384,639	442,563

Excluding fixed assets, General Reserves at 31st March 2022 stood at £13,342 (£75,962 at 31st March 2021).

13 Unrestricted funds - designated	At 1 April 2021	Income	Resources expended	Transfer (to)/ from general funds	At 31 March 2022
	£	£	£	£	£
World Scout Jamboree*	6,965	0	0	0	6,695
County Development Projects	15,807	0	0	0	15,807
Activities Equipment Replacement Fund	23,898	0	0	(10,673)	13,225
Watson Scout Centre Equipment & Developments	67,662	0	0	5,614	73,276
Scouting Development Projects	84,338	0	0	38,683	123,021
Youth Development Projects	23,592	0	0	0	23,592
County Office Development	5,000	0	0	0	5,000
ESCAPE Reserve	0	0	0	477	477
	226,992	0	(2,000)	34,101	261,093

(*contribution to leaders' costs)

14 Restricted funds	At 1 April 2021	Income	Resources expended	Transfer (to)/ from general funds	At 31 March 2022
	£	£	£	£	£
World Scout Jamboree	3,496	0	0	0	3,496
Watson Development	0	2,535	0	0	2,535
	3,496	2,535	0	0	6,031

15 Trustees expenses	2022 £	2021 £
The total amount of payments or reimbursement of out-of-pocket expenses made to trustees were as follows:		
	396	35

16 Wages and salaries	2022 £	2021 £
Salaries	24,852	24,417
National Insurance	1,788	1,328
Employment Allowance received	(1,788)	(1,328)
Pension	654	642
	25,506	25,059

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

17 Financial commitments

At 31st March 2022 the charity was committed to make the following payments under non-cancelled operating leases during the year ended 31st March 2021.

	2022 £	2021 £
Operating leases which expire between 2 and 5 years	1,734	3,685