

Charity registration number: 520617
Scouting Association registration number: 11200



Cumbria County Scout Council

Annual Report and Financial Statements

for the Year Ended 31 March 2023

Cumbria County Scout Council

Contents

Reference and Administrative Details	1 to 2
Trustees' Report	3 to 9
Statement of Trustees' Responsibilities	10
Independent Examiner's Report	11
Statement of Financial Activities	12 to 13
Balance Sheet	14
Notes to the Financial Statements	15 to 31

Cumbria County Scout Council

Reference and Administrative Details

Trustees

John Norton, County Chair acted to 27 September 2022
Gavin Scott, County Chair acted from 27 September 2022
Tim Leader, Nominated Member, Acting Secretary acted to 27 September 2022
Nicky Ripley, Secretary acted from 27 September 2022
Alan Clark, Treasurer
Eddie Ward, County Commissioner, Lead Volunteer
Liam Edgley, County Youth Commissioner acted to 31 March 2022
Nathon Ion, County Youth Commissioner acted from 1 May 2022 to 21 February 2023
John Seed, Nominated Member, Chair of Facilities
Josh Mcleod, Elected Member
Peter Nicol, Elected Member
Josh Musgrave, Elected Member
Arthur Lester, Elected Member
Neil Northman, Nominated Member

Charity Registration Number

520617

Principal Office

Stricklandgate House
92 Stricklandgate
Kendal
Cumbria
LA9 4PU

Independent Examiner

Stables Thompson & Briscoe
Chartered Accountants and Statutory Auditors
Lowther House
Lowther Street
Kendal
Cumbria
LA9 4DX

Cumbria County Scout Council

Reference and Administrative Details (continued)

Solicitors

Burnetts
6 Victoria Place
Carlisle
Cumbria
CA1 1RS

Bankers

HSBC Bank Plc
64 Highgate
Kendal
Cumbria
LA9 4TQ

Cumbria County Scout Council

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2023.

Objectives and activities

Objects and aims

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.

Public benefit

The main activities of the Scout County are:

Developing Scouting in the County

Supporting Districts

Providing events to support the Youth Programme

Providing Adult Training and Activity Training

Operating a County Scout Centre at Ennerdale

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Cumbria County Scout Council

Trustees' Report (continued)

Achievements and performance

Summary of the main achievements of the charity during the year

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

We started the year under review in April 2022 continuing to build back better as part of our recovery, indeed resurgence since the Covid Pandemic.

Identifying Group Scout Leaders as having a key role in every District, supporting District Commissioners in managing and supporting Scout Groups and their leaders to ensure that they run effectively, and that Scouting within the Group develops in accordance with the rules and policies of The Scout Association; especially in relation to support and training, given the recent important focus on mandatory training. We were able to plan and deliver GSL Support Day at Rheged led by the Regional Support Team, with input from the County Team. The event was such a success that it was subsequently rolled out nationally.

There has been significant work during the year, following the national Basecamp event which took place at Manchester University on 13-15 May 2022, with a gathering of key volunteers from all around the country. Basecamp was the start of the next stage in our journey and will enable us to lead the changes locally. With significant transformative changes to come, initially these are focused on:

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

There has continued to be an important focus on mandatory training, especially safety and safeguarding and it is pleasing to see those efforts pay off, with our County being recognised as one of the best in the country with regard to compliance.

Again, with a focus on support we were able to secure funding to train 16 volunteers around the county as Youth Mental Health First Aiders.

We were also able to support young leaders (14-18) across the county, by delivering young leader training to help them back at their individual Groups.

In September we had the solemn honour to play our part in London supporting Operation Feather following the sad death of our Patron HM Queen Elizabeth.

We have also continued to see the county water activities team grow and provide more opportunities for our young people.

Our annual census took place at the end of January, and it was pleasing to see continued growth.

- Youth Membership - up 9% (2964)
- Adult Membership - up 19.9% (983)
- Total Membership - up 11.5% (3947)

Cumbria County Scout Council

Trustees' Report (continued)

Our Youth Membership has grown 30% since pandemic levels and is now only 188 less than pre-pandemic levels; and our Adult Membership has grown 15% since pandemic levels and is now 104 people higher than pre-pandemic levels.

We welcomed a new District Commissioner to the team during the year, Fiona Woodward in North Fells District.

Ennerdale Scout Training and Campsite

Following a review of the County's facilities, by two of our trustees, attention was drawn to the value of Ennerdale, in particular as at that time, the Lottery Commission held a lien on the property in the sum of £300,000.

The site is located within the Lake District National Park and UNESCO World Heritage site. Southern extent of the plot, adjacent to the River Ehen, is included within River Ehen SSSI, protected due to the presence of fresh water mussels. The property is surrounded by the new Wild Ennerdale National Nature Reserve. There are Tree Protection Order tags present on several trees on the holding.

An open valuation of the property was carried out on 1 November 2022 and the results have been incorporated in the accounts to 31 March 2023.

We have now been able to ascertain that, following a number of rule changes within the Lottery Commission, that they no longer have any interest in the property.

We have been offered a land exchange by United Utilities, to swap land we hold in the protected area around the River Ehen with land at the other end on the site. Such a swap will enable a reed bed sewage plant to be constructed on part of that site to further reduce the risk of any contamination of the River Ehen.

Following the increases in fuel bills over the past years there is also now a policy in place to move the site on to solar power as soon as can be reasonably accommodated.

Financial review

The charity made a surplus of £9,354 (2022 - £13,281) before the reduction in value of the Ennerdale site. Reserves as at 31 March 2023 amounted to £572,156 (2022 - £780,820) of which £90,852 (2022 - £80,547) were undesignated free reserves.

Policy on reserves

The County's policy on Reserves is to hold sufficient resources to continue the charitable activities of the County should income and fundraising activities fall short. The County Trustee Board considers that the County should hold an Operating Cost Reserve equivalent to approximately 12 months normal running costs, determined to be £50,000.

In addition to the Operating Cost Reserve, at year end the County held an accumulated reserve of unrestricted general funds of over £50,000, together with monies reserved for: improvement of the facilities at Ennerdale, development initiatives and financial support for international activities.

Cumbria County Scout Council

Trustees' Report (continued)

Principal funding sources

The principal sources of funding for the County are:

Annual Levy on all Young People

Grants

Income from investments

Gifts, Donations and Legacies

Investment policy and objectives

The County maintains a low risk strategy for the investment of its funds. All funds are held in cash or short term bonds (maximum duration 2 years) with mainstream banks or building societies and the level of holdings reflects the limits of the Financial Services Compensation Scheme.

The County Trustee Board regularly monitors the levels of bank balances and the interest rates received to ensure the County obtains maximum value and income from its banking arrangements. Occasionally this may involve using an account that requires a period of notice before funds may be withdrawn; before doing so the County Trustee Board considers cash flow requirements.

Financial instruments

Objectives and policies

The Charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The charity does not use derivative financial instruments.

Cash flow risk

The Charity's activities expose it primarily to the financial risks of changes in scout numbers and interest rates. The Charity uses short term bonds to minimise exposure to interest rate fluctuations.

Credit risk

The Charity's principal financial assets are bank balances and cash, trade and other receivables, and investments.

The Charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The Charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Cumbria County Scout Council

Trustees' Report (continued)

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the Charity uses a mixture of long-term and short-term debt finance. The charity is funding the Jamboree costs while the scouts and their families are raising funds. Although this should be covered by fundraising, the time delay may cause liquidity issues for the charity, as would any shortfall. The trustees are aware of this and are involved in encouraging the relevant scout leaders and their scouts to reach their targets within the necessary timeframes.

Structure, governance and management

Nature of governing document

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, Organisation and Rules (POR) of The Scout Association.

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

The Trustees are appointed in accordance with the POR of The Scout Association.

Organisational structure

The County is managed by the County Trustee Board, 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 the legislation applicable to charities. This includes registration, keeping proper accounts and making returns to the Charity Commission as appropriate.

The Trustee Board comprises: a Chairman, Secretary, Treasurer, County Commissioner, County Youth Commissioner, members nominated by the County Commissioner in consultation with the County Chairman, and members elected by the County Scout Council. The Trustee Board meets at least 4 times each year.

Cumbria County Scout Council

Trustees' Report (continued)

This County Trustee Board exists to support the County Commissioner in meeting the responsibilities of the appointment. Its duties are laid out in detail in the Scout Association's POR 5.16. Its principal responsibilities are:

- Compliance with POR
- Protecting and maintaining property and equipment
- Managing County finances
- Providing insurance for people, property and equipment
- Providing sufficient resources for Scouting to operate
- Promoting and supporting the development of Scouting
- Managing and implementing a safety policy
- Ensuring a positive image of Scouting locally
- Appointing and managing sub-committees
- Ensuring that Young People are meaningfully involved in decision making at all levels
- Opening, closing and amalgamating Districts, County Scout Network and Scout Active Support units
- Appointing and managing an Appointments Advisory Committee

It must also: appoint administrators, advisors, and co-opted members; approve the Annual Report and annual Accounts after their examination by an appropriate auditor, independent examiner or scrutineer; present the Annual Report and Annual Accounts to the Scout Council at the AGM and submit them to the appropriate charity regulator; maintain any necessary confidentiality on Trustee business; act as a responsible employer in line with Scouting values and relevant legislation; ensure line management responsibilities for staff are clearly established and communicated

Cumbria County Scout Council

Trustees' Report (continued)

Risk and Internal Control

The County Trustee Board has identified the major risks to which they believe the County is exposed. These have been reviewed and systems have been established to mitigate them. The main areas of concern that have been identified are:

- **Failure to follow Safeguarding Procedures.** All adults are trained in Safeguarding procedures and carry a reminder card. The Scout Association maintains a dedicated team to deal with any issues as a matter of urgency.
- **Damage to the building, property and equipment.** The County has sufficient buildings and contents insurance in place to mitigate against permanent loss.
- **Injury to leaders, helpers, supporters and members.** The County through membership fees contributes to the Scout Association's national accident insurance policy. Risk Assessments are undertaken before all activities.
- **Reduced income.** The County is primarily reliant upon income from subscriptions and grants. The County holds a reserve to ensure the continuity of activities should there be a major reduction in income. The Committee could raise the value of subscriptions to increase the income to the County, either temporarily or permanently, if necessary.
- **Unauthorised expenditure.** Limits on spending commitments by Commissioners and other spending officers responsible for the specific activities, are set in an annual budget agreed by the Trustee Board. Other spending is specifically authorised by the Treasurer, the Finance & General Purposes Sub-Committee or the Trustee Board depending on the amount concerned. All cheques require two signatories and cheque signing limits are in place.

Covid-19

The Trustees recognise the Covid-19 Pandemic has impacted on Cumbria Scouts' operations and finances in the year ended 31 March 2022 and that this expected to continue into the future. Cumbria Scouts follows Government and national Scout Association guidance with regards to the pandemic and the Trustees note that the charity has strong reserves. The Trustees will continue to closely monitor the impact of the pandemic on Scouting operations, finances and the well being of its members and mitigate adverse impacts where necessary.

Cumbria County Scout Council

Statement of Trustees' Responsibilities

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

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

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

The trustees 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 Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 25 August 2023 and signed on its behalf by:



.....
Gavin Scott, County Chair
Trustee



.....
Eddie Ward, County Commissioner
Trustee

Cumbria County Scout Council

Independent Examiner's Report to the trustees of Cumbria County Scout Council

I report to the trustees on my examination of the accounts of Cumbria County Scout Council for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity trustees of Cumbria County Scout Council you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

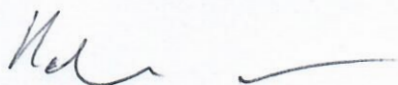
I report in respect of my examination of the Cumbria County Scout Council's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. 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 Cumbria County Scout Council 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 accounting 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.



.....
Helen Holmes FCA BSc
Chartered Accountants and Statutory Auditors
ICAEW

Lowther House
Lowther Street
Kendal
Cumbria
LA9 4DX

15 September 2023

Cumbria County Scout Council

Statement of Financial Activities for the Year Ended 31 March 2023

	Note	Unrestricted £	Restricted £	Total 2023 £
Income and Endowments from:				
Donations and legacies	2	35,802	11,622	47,424
Charitable activities	3	41,220	50,032	91,252
Investment income	4	1,481	-	1,481
Other income		<u>258</u>	<u>-</u>	<u>258</u>
Total income		<u>78,761</u>	<u>61,654</u>	<u>140,415</u>
Expenditure on:				
Charitable activities	5	<u>(73,720)</u>	<u>(57,341)</u>	<u>(131,061)</u>
Total expenditure		<u>(73,720)</u>	<u>(57,341)</u>	<u>(131,061)</u>
Net income		5,041	4,313	9,354
Gross transfers between funds		338,150	(338,150)	-
Other recognised gains and losses				
Gains/losses on revaluation of fixed assets for charity's own use		<u>(218,018)</u>	<u>-</u>	<u>(218,018)</u>
Net movement in funds		125,173	(333,837)	(208,664)
Reconciliation of funds				
Total funds brought forward		<u>431,579</u>	<u>349,241</u>	<u>780,820</u>
Total funds carried forward	20	<u><u>556,752</u></u>	<u><u>15,404</u></u>	<u><u>572,156</u></u>

The notes on pages 15 to 31 form an integral part of these financial statements.

Cumbria County Scout Council

Statement of Financial Activities for the Year Ended 31 March 2023 (continued)

	Note	Unrestricted £	Restricted £	Total 2022 £
Income and Endowments from:				
Donations and legacies	2	41,107	7,533	48,640
Charitable activities	3	18,421	6,793	25,214
Investment income	4	1,487	-	1,487
Other income		<u>300</u>	<u>-</u>	<u>300</u>
Total income		<u>61,315</u>	<u>14,326</u>	<u>75,641</u>
Expenditure on:				
Charitable activities	5	<u>(53,825)</u>	<u>(8,535)</u>	<u>(62,360)</u>
Total expenditure		<u>(53,825)</u>	<u>(8,535)</u>	<u>(62,360)</u>
Net movement in funds		7,490	5,791	13,281
Reconciliation of funds				
Total funds brought forward		<u>424,089</u>	<u>343,450</u>	<u>767,539</u>
Total funds carried forward	20	<u><u>431,579</u></u>	<u><u>349,241</u></u>	<u><u>780,820</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2022 is shown in note 20.

Cumbria County Scout Council
(Registration number: 520617)
Balance Sheet as at 31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	13	243,412	461,383
Investments	14	<u>157,600</u>	<u>156,789</u>
		<u>401,012</u>	<u>618,172</u>
Current assets			
Stocks	15	2,352	1,999
Debtors	16	6,073	10,790
Investments	17	80,159	79,949
Cash at bank and in hand	18	<u>211,950</u>	<u>181,194</u>
		300,534	273,932
Creditors: Amounts falling due within one year	19	<u>(129,390)</u>	<u>(111,284)</u>
Net current assets		<u>171,144</u>	<u>162,648</u>
Net assets		<u>572,156</u>	<u>780,820</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	20	15,404	349,241
Unrestricted income funds			
Unrestricted funds		<u>556,752</u>	<u>431,579</u>
Total funds	20	<u>572,156</u>	<u>780,820</u>

The financial statements on pages 12 to 31 were approved by the trustees, and authorised for issue on 25 August 2023 and signed on their behalf by:

.....
Gavin Scott, County Chair
Trustee

The notes on pages 15 to 31 form an integral part of these financial statements.

Cumbria County Scout Council

Notes to the Financial Statements for the Year Ended 31 March 2023

1 Accounting policies

Statement of compliance

The financial statements 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 (FRS 102) - (Charities SORP (FRS 102) 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Cumbria County Scout Council meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £.

Going concern

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

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Cumbria County Scout Council

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

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

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £200.00 or more are initially recorded at cost.

Cumbria County Scout Council

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Land and buildings	Not depreciated as residual value is more than cost
Office equipment	25% reducing balance
Boats and camping equipment	25% reducing balance (boats 10-20% straight line)

Fixed asset investments

Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

Current asset investments

Current asset investments are included at the lower of cost and net realisable value / market value.

Stock

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing stock to its present location and condition. Cost is calculated using the first-in, first-out formula. Provision is made for damaged, obsolete and slow-moving stock where appropriate.

Trade debtors

Are amounts due from customers for merchandise sold or services performed in the ordinary course of business and are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Cumbria County Scout Council

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

Trade creditors

are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The pension costs charged in the financial statements represent the contribution payable by the charity during the year.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Cumbria County Scout Council

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Investments

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

Cumbria County Scout Council

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

2 Income from donations and legacies

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	General £			
Donations and legacies;				
Donations from companies, trusts and similar proceeds	-	800	800	5,200
Donations from individuals	5,107	10,822	15,929	3,969
County levy	10,695	-	10,695	8,804
Grants, including capital grants;				
UK Government grants	-	-	-	10,667
Cumbria County Council grant	<u>20,000</u>	<u>-</u>	<u>20,000</u>	<u>20,000</u>
	<u>35,802</u>	<u>11,622</u>	<u>47,424</u>	<u>48,640</u>

3 Income from charitable activities

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	General £			
Badge sales/Camping Booklet sales	825	-	825	254
Facilities income: Ennerdale	29,177	-	29,177	16,596
Jamborees/International	-	50,032	50,032	6,793
Section activities	<u>11,218</u>	<u>-</u>	<u>11,218</u>	<u>1,571</u>
	<u>41,220</u>	<u>50,032</u>	<u>91,252</u>	<u>25,214</u>

4 Investment income

	Unrestricted funds	Total 2023	Total 2022
	General £		
Interest receivable and similar income;			
Interest receivable on bank deposits	<u>1,481</u>	<u>1,481</u>	<u>1,487</u>

Cumbria County Scout Council

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

5 Expenditure on charitable activities

	Activity undertaken directly £	Activity support costs £	2023 £	2022 £
Cost of badges and neckers sold	701	-	701	68
Facilities expenditure:				
Ennerdale	31,585	-	31,585	22,222
Depreciation of Ennerdale equipment	591	-	591	551
Jamboree and international expenditure	57,341	-	57,341	8,535
Section activities and support costs	19,250	-	19,250	6,246
Leader training	5,203	-	5,203	908
Depreciation of boats and camping equipment	112	-	112	150
Covid-19 Recovery Fund Project	-	-	-	2,289
District First Aid Support Project	-	-	-	7,883
Jamboree IST Support	1,200	-	1,200	-
Support costs	-	11,086	11,086	11,163
Governance costs	-	3,992	3,992	2,345
	<u>115,983</u>	<u>15,078</u>	<u>131,061</u>	<u>62,360</u>

£73,720 (2022 - £53,825) of the above expenditure was attributable to unrestricted funds and £57,341 (2022 - £8,535) to restricted funds.

Governance costs and support costs are shown in more detail in note 6.

Cumbria County Scout Council

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

6 Analysis of governance and support costs

Governance costs

	Unrestricted funds	Total 2023	Total 2022
	General	£	£
	£	£	£
Independent Examiner's remuneration	1,980	1,980	1,890
AGM expenses	672	672	-
Travel and subsistence	<u>1,340</u>	<u>1,340</u>	<u>455</u>
	<u><u>3,992</u></u>	<u><u>3,992</u></u>	<u><u>2,345</u></u>

Support costs:

	2023	2022
	£	£
Staff Costs	5,648	7,490
Insurance	553	862
County Office costs	1,909	1,897
Cost of meetings	100	36
Printing, postage, stationery and telephone	289	474
Other miscellaneous expenses	944	249
Fees for valuation of Ennerdale campsite	1,205	-
Bank charges	166	56
Depreciation of office equipment	273	99
	<u>11,086</u>	<u>11,163</u>

Cumbria County Scout Council

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

7 Government grants

Cumbria County Council provide a grant to support the development and infrastructure to enable the charity to support the personal development of members.

The amount of grants recognised in the financial statements was £20,000 (2022 - £20,000).

The UK Government provided grants (via Copeland Borough Council) under the Covid support scheme for Ennerdale campsite.

The amount of grants recognised in the financial statements was £Nil (2022 - £10,667).

8 Net incoming/outgoing resources

Net incoming resources for the year include:

	2023	2022
	£	£
Depreciation of fixed assets	<u>976</u>	<u>800</u>

9 Trustees' remuneration and expenses

During the year the charity made the following transactions with trustees:

Alan Clark

£1,108 (2022: £715) of expenses were reimbursed to Alan Clark during the year.

Eddie Ward, County Commissioner

£2,076 (2022: £3,363) of expenses were reimbursed to Eddie Ward, County Commissioner during the year.

Peter Nicol

£231 (2022: £155) of expenses were reimbursed to Peter Nicol during the year.

Josh Musgrave

£64 (2022: £55) of expenses were reimbursed to Josh Musgrave during the year.

Josh Mcleod

£49 (2022: £138) of expenses were reimbursed to Josh Mcleod during the year.

Liam Edgley

£44 (2022: £474) of expenses were reimbursed to Liam Edgley during the year.

Nicky Ripley

£107 (2022: £Nil) of expenses were reimbursed to Nicky Ripley during the year.

Gavin Scott

£205 (2022: £Nil) of expenses were reimbursed to Gavin Scott during the year.

Nathon Ion

£1,078 (2022: £Nil) of expenses were reimbursed to Nathon Ion during the year.

Cumbria County Scout Council

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

Donations made by the trustees without any conditions attached totalled £1,952 for the year (2022 - £818).

10 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	5,630	7,133
Pension costs	<u>18</u>	<u>357</u>
	<u>5,648</u>	<u>7,490</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2023 No	2022 No
Administrator	<u>1</u>	<u>1</u>

1 (2022 - 1) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £18 (2022 - £357).

No employee received emoluments of more than £60,000 during the year

11 Independent examiner's remuneration

	2023 £	2022 £
Other fees to examiners		
Examination-related assurance services	1,980	1,890
Taxation compliance services	<u>369</u>	<u>142</u>
	<u>2,349</u>	<u>2,032</u>

Cumbria County Scout Council

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

12 Taxation

The charity is a registered charity and is therefore exempt from taxation.

13 Tangible fixed assets

	Land and buildings £	Office equipment £	Boats and camping equipment £	Facilities equipment £	Total £
Cost					
At 1 April 2022	455,518	5,861	28,844	5,508	495,731
Revaluations	(218,018)	-	-	-	(218,018)
Additions	<u>-</u>	<u>631</u>	<u>-</u>	<u>391</u>	<u>1,022</u>
At 31 March 2023	<u>237,500</u>	<u>6,492</u>	<u>28,844</u>	<u>5,899</u>	<u>278,735</u>
Depreciation					
At 1 April 2022	-	5,402	28,395	551	34,348
Charge for the year	<u>-</u>	<u>272</u>	<u>112</u>	<u>591</u>	<u>975</u>
At 31 March 2023	<u>-</u>	<u>5,674</u>	<u>28,507</u>	<u>1,142</u>	<u>35,323</u>
Net book value					
At 31 March 2023	<u>237,500</u>	<u>818</u>	<u>337</u>	<u>4,757</u>	<u>243,412</u>
At 31 March 2022	<u>455,518</u>	<u>459</u>	<u>449</u>	<u>4,957</u>	<u>461,383</u>

Revaluation

The campsite at Ennerdale was revalued at open market value by Andrew C M Thompson MRICS, RICS Registered Valuer on behalf of Bell Ingram LLP on 1st November 2022.

Had this class of asset been measured on a historical cost basis, their carrying amount would have been £455,518 (2022 - £455,518).

Following a changes in their rules, The Lottery Commission have indicated that they now have no longer an interest in this property.

Cumbria County Scout Council

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

14 Fixed asset investments

	2023	2022
	£	£
Other investments	<u>157,600</u>	<u>156,789</u>

Other investments

	Cash held in bonds	Total
	£	£
Cost or Valuation		
At 1 April 2022	156,789	156,789
Additions	<u>811</u>	<u>811</u>
At 31 March 2023	<u>157,600</u>	<u>157,600</u>
Net book value		
At 31 March 2023	<u>157,600</u>	<u>157,600</u>
At 31 March 2022	<u>156,789</u>	<u>156,789</u>

15 Stock

	2023	2022
	£	£
Finished goods	<u>2,352</u>	<u>1,999</u>

16 Debtors

	2023	2022
	£	£
Trade debtors	974	948
Prepayments and accrued income	1,104	1,546
Other debtors	<u>3,995</u>	<u>8,296</u>
	<u>6,073</u>	<u>10,790</u>

Cumbria County Scout Council

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

17 Current asset investments

	2023	2022
	£	£
Cash deposits	<u>80,159</u>	<u>79,949</u>

18 Cash and cash equivalents

	2023	2022
	£	£
Cash on hand	150	-
Cash at bank	13,800	4,493
Short-term deposits	<u>198,000</u>	<u>176,701</u>
	<u>211,950</u>	<u>181,194</u>

19 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	3,827	992
Other taxation and social security	138	-
Payments on account	18,291	15,260
Other creditors	102,741	91,801
Accruals	<u>4,393</u>	<u>3,231</u>
	<u>129,390</u>	<u>111,284</u>

Membership subscriptions are collected from Scout Groups on behalf of the Scout Association and paid over after the year end.

Cumbria County Scout Council

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

20 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Other recognised gains/(losses) £	Balance at 31 March 2023 £
Unrestricted funds						
<i>General</i>						
Accumulated reserve	80,547	45,700	(36,595)	1,200	-	90,852
<i>Designated</i>						
Boat fund	300	-	-	-	-	300
Ennerdale Camp Site Fund	112,068	-	-	343,450	(218,018)	237,500
Other tangible fixed assets	449	-	(112)	-	-	337
Ennerdale Improvements	91,863	29,346	(32,176)	-	-	89,033
International	67,705	-	-	(6,500)	-	61,205
Operating cost reserve	50,000	-	-	-	-	50,000
Development Initiatives	25,000	-	-	-	-	25,000
Dragnet fund	<u>3,647</u>	<u>3,715</u>	<u>(4,837)</u>	<u>-</u>	<u>-</u>	<u>2,525</u>
	<u>351,032</u>	<u>33,061</u>	<u>(37,125)</u>	<u>336,950</u>	<u>(218,018)</u>	<u>465,900</u>
Total unrestricted funds	<u>431,579</u>	<u>78,761</u>	<u>(73,720)</u>	<u>338,150</u>	<u>(218,018)</u>	<u>556,752</u>
Restricted funds						
Ennerdale Project	343,450	-	-	(343,450)	-	-
World Scout Jamboree 2023	<u>5,791</u>	<u>61,654</u>	<u>(57,341)</u>	<u>5,300</u>	<u>-</u>	<u>15,404</u>
Total restricted funds	<u>349,241</u>	<u>61,654</u>	<u>(57,341)</u>	<u>(338,150)</u>	<u>-</u>	<u>15,404</u>
Total funds	<u>780,820</u>	<u>140,415</u>	<u>(131,061)</u>	<u>-</u>	<u>(218,018)</u>	<u>572,156</u>

The Ennerdale Project restricted fund has been released and the amount transferred to designated funds following confirmation that the Lottery Commission no longer have an interest in this property.

For the purpose of clarity the undesignated fund facilities improvements we have renamed as the Ennerdale improvements and this represents the net value of equipment and stock held together with the funds available for the development of Ennerdale.

Cumbria County Scout Council

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
Unrestricted funds					
<i>General</i>					
Accumulated reserve	77,895	33,163	(30,903)	392	80,547
<i>Designated</i>					
Boat fund	300	-	-	-	300
Ennerdale Camp Site Fund	112,068	-	-	-	112,068
Other tangible fixed assets	991	-	(150)	(392)	449
Ennerdale Improvements	86,783	27,852	(22,772)	-	91,863
International	67,705	-	-	-	67,705
Operating cost reserve	50,000	-	-	-	50,000
Development Initiatives	25,000	-	-	-	25,000
Dragnet fund	<u>3,347</u>	<u>300</u>	<u>-</u>	<u>-</u>	<u>3,647</u>
	<u>346,194</u>	<u>28,152</u>	<u>(22,922)</u>	<u>(392)</u>	<u>351,032</u>
Total unrestricted funds	<u>424,089</u>	<u>61,315</u>	<u>(53,825)</u>	<u>-</u>	<u>431,579</u>
Restricted					
Ennerdale Project	343,450	-	-	-	343,450
World Scout Jamboree 2023	<u>-</u>	<u>14,326</u>	<u>(8,535)</u>	<u>-</u>	<u>5,791</u>
Total restricted funds	<u>343,450</u>	<u>14,326</u>	<u>(8,535)</u>	<u>-</u>	<u>349,241</u>
Total funds	<u><u>767,539</u></u>	<u><u>75,641</u></u>	<u><u>(62,360)</u></u>	<u><u>-</u></u>	<u><u>780,820</u></u>

Cumbria County Scout Council

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

The specific purposes for which the funds are to be applied are as follows:

The Ennerdale Camp Site Fund represents the unrestricted funds invested in the land and buildings at Ennerdale not included in restricted funds.

The Boat fund represents boats purchased with capital grants and monies gifted or raised for future purchases.

Ennerdale improvements (formerly Facilities improvements) - for planned improvements of facilities at the only current County site.

The International fund is primarily to assist with cash flow arrangements for scouts attending international events.

Development initiatives are for County wide initiatives to develop scouting.

Operating cost reserve is money set aside to cover uncertainties relating to future income.

The Dragnet fund is money set aside for the running of the Annual Dragnet Competition by Cumbria Scouts.

The 25th World Scout Jamboree 2023 Fund represents monies raised through grants, donations and fundraising towards the sending of a contingent of eighteen Cumbria scouts as part on Unit 48 to the Jamboree in South Korea in 2023. This is a restricted fund.

The accumulated reserve represents the remaining undesignated unrestricted funds.

The £5,300 transfer from unrestricted to restricted Jamboree funds relates the County support for the Jamboree.

Cumbria County Scout Council

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

21 Analysis of net assets between funds

	Unrestricted funds		Restricted funds £	Total funds at 31 March 2023 £
	General £	Designated £		
	Tangible fixed assets	818		
Fixed asset investments	-	157,600	-	157,600
Current assets	211,377	73,753	15,404	300,534
Current liabilities	<u>(121,343)</u>	<u>(8,047)</u>	-	<u>(129,390)</u>
Total net assets	<u>90,852</u>	<u>465,900</u>	<u>15,404</u>	<u>572,156</u>

	Unrestricted funds		Restricted funds £	Total funds at 31 March 2022 £
	General £	Designated £		
	Tangible fixed assets	459		
Fixed asset investments	-	156,789	-	156,789
Current assets	185,249	82,892	5,791	273,932
Current liabilities	<u>(105,161)</u>	<u>(6,123)</u>	-	<u>(111,284)</u>
Total net assets	<u>80,547</u>	<u>351,032</u>	<u>349,241</u>	<u>780,820</u>

22 Related party transactions

There were no related party transactions in the year.