



Durham Scout County Council

Annual Report and Accounts

2020 - 2021



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Photography Credits

Photographs bring our Annual Report to life and our thanks go to the members of the County Media and Digital Team, and other members of the County whose photographs are used throughout this report.

Welcome from the County Chair

It gives me great pleasure to present our Trustees Annual Report and Accounts for the year ending 31st March 2021.

Since our last report, as an organisation, we have faced significant issues due to the global pandemic. However, despite all of the challenges we have endured, we have discovered that we are more resilient as an organisation, adapting and being innovative in the ways we engage with our members. I have never been prouder to be a part of the team and feel privileged to volunteer with such a fantastic group of adults and young people to help move Scouting forward in Durham.

In the "Year Like No Other", progress has been made in a number of areas including adult recruitment and support, online programmes and camps and linking up with others to support the wider community.

Flexibility when faced with the challenging year has seen us successfully run Camp@Home, our Badges@Home programme and supporting local groups with funding opportunities and space to meet at our County Headquarters.

The annual accounts set out below demonstrate that our finances continue to be managed responsibly, and we retain the ability to support those who need it most.

Other risk areas remain under frequent review with process improvements identified and adopted where prudent.

My thanks go to my fellow trustees, the County Team, and all those who support Scouting in Durham.

Steven Whatt

County Chair



Annual Report 2020-21

To allow an easier comparison of where we are or are not yet meeting our stated objectives, the order in which this year's annual report is presented reflects the order of "2019-2021 Getting into Gear:" in last year's annual report.

Overview

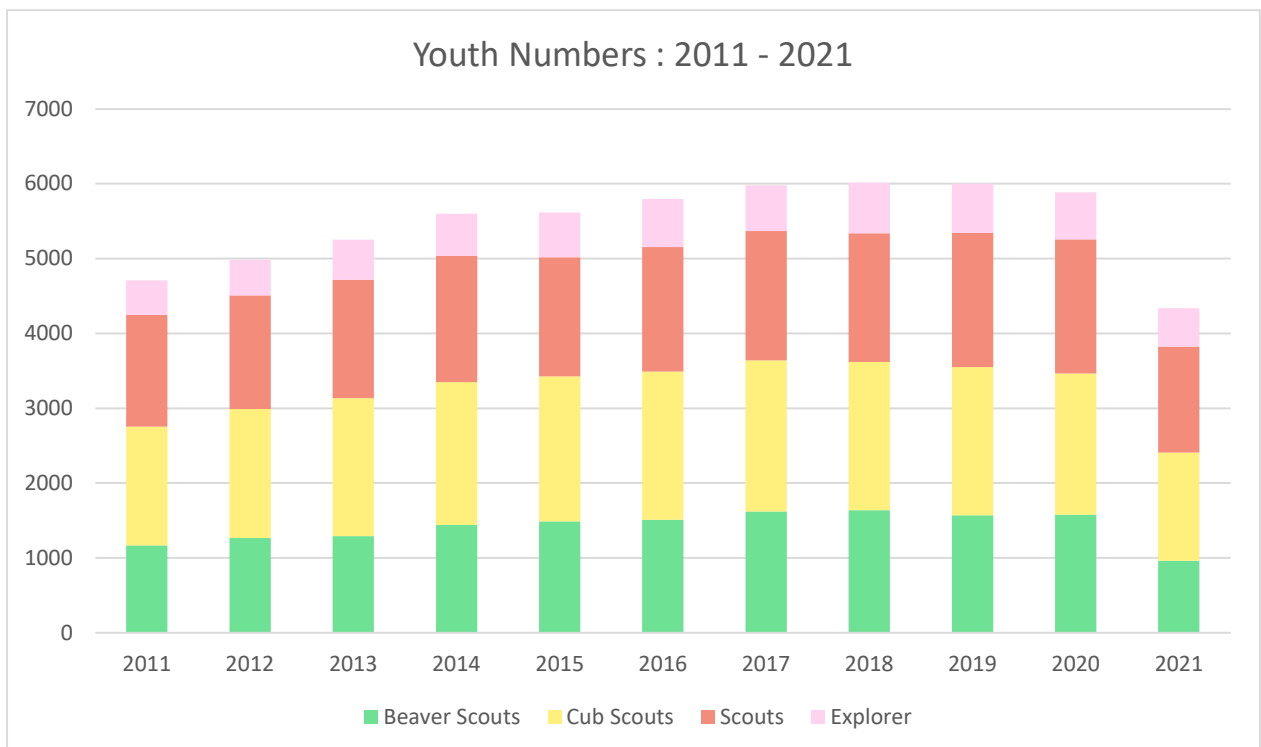
2020-21 was challenging. Durham Scouts have faced the challenge head on and we have had another year of positive development. Whilst not every development objective for the year was completely met, due to Covid-19 restrictions, the sound management and governance of the charity continues to improve and the mutual support by our adult volunteers across the Scout County ensures that we continue to meet our charitable objectives in a responsible and enjoyable manner.

During 2020 - 21, face-to-face Scouting was partially suspended due to the worldwide coronavirus pandemic, which resulted in innovative ways to engage with the membership and young people and a

refinement and reprioritisation in our focus and strategic objectives.

The Scout County has responded to the challenges with resilience and adapted ensuring that the young people still get to enjoy scouting activities, albeit in the comfort of their own home and with their families supporting them. Scouting from Home proved to be such a success that there were four different weekends dedicated to Camp@Home with over 50 online events and activities. This combined with the use of outdoor spaces when meeting in-person was permitted and funding has assured the financial sustainability across the scout county.

The coming year will continue to challenging us as a charity (see '2021-22: Back to Basics' below), and while restrictions are still in place we will continue to adapt and evolve, but we have a resilience and confidence that the charity will move forward and continue to develop, grow and come out stronger as an organisation.



Youth Growth

As can be seen in the chart above, 2020-21 was a disappointing year for growth in youth numbers, with a 26% fall in membership in the core 6 – 17 age range across the County

With numbers in the 18 – 24 year old Scout Network decreased by 9%, this still resulted in an overall drop of 25.7% across all youth sections.

We saw a drop in youth numbers across all districts in the county.

Analysis shows that numbers in all sections and districts dropped.

There was a reduction in overall waiting list numbers.

However, the small size of many sections remains a concern with the number of sections with fewer than 12 members increasing from 114 sections to 217 sections.

This represents more than one third of all beaver colonies, cub packs and scout troops in the county.

To address this trend, we will be working on recruitment, retention and training for adults in Durham Scouts as well as programme webinars and mentoring across the districts.

Under the Youth Investment Fund, development and growth were supported by the Department for Digital, Culture, Media and Sport and the National Lottery Community Fund, focusing on the 10-17 year old Scout and Explorer Scout sections.



During the year additional support was received from the Sir James Knott Trust.

2020 saw the opening of a new section of Squirrels in Darlington, which shows that with the appropriate support from the Regional Services Team and determination from local leaders we are able to open and sustain new Scouting provision in some of the most disadvantaged communities.



Adult Recruitment, Training and Support

Following the previous years' adult recruitment campaign across the Scout County we were successfully able to retain and recruit more adult volunteers to key roles in the organisation. These include three Deputy County Commissioners (Youth Programme, Growth and Development) Appointments Committee Chair and County Youth Commissioner.

Key responsibilities of these roles are to support members in the Districts and ensure positive youth engagement across the Scout County. Building on the work in previous years, the team actively support adult training and support, with a focus on mandatory training, help with risk assessment paperwork, programme planning and ideas and ensuring volunteers have the right tools and support for their roles.

A full programme of training was available online throughout the year and leaders engaged from across the county ensuring that mandatory training was completed.

Young Leaders

The Young Leader Team sadly saw the cancellation of their Young Leader training weekends due to Government mandated lockdowns. The team took the time to regroup and establish links within local scout groups to see where their support was most needed.

The Advanced Young Leader Training weekend has now been developed and will be rolled out once restrictions allow

Communications

During the past year communication has been key in maintaining awareness of the current guidelines and restrictions. Timely updates when moving between Scout readiness levels and 'Going for Green' from the monthly

county newsletter and social media has been well received.

Zoom etiquette has become a new skill for most of the members with our volunteers adapting and embracing online camps and activities. Reaching family groups has been especially heartening and breaking down accessibility barriers through technology has been a very positive step forward for the organisation.



Programme Support

Following last year's review of our strategy for county events, activities and competitions. The team saw themselves adapting to restrictions by running three different Camp@Home events as well as supporting the delivery of an online programme with The Scout Association Headquarters resources.

We were also able to signpost members and their families to other activities and a number took part and made connections with Scouts from around the UK and further afield.

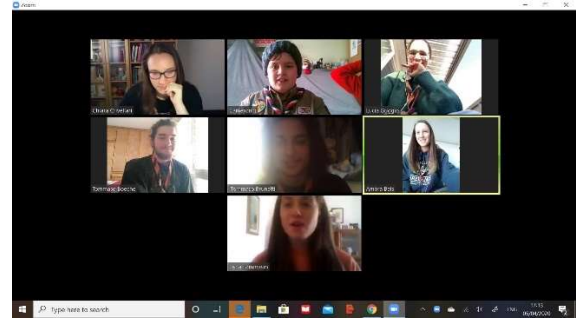
Work has continued to align all events, activities and competitions with the requirements of the youth programme badge and award schemes. This will ensure that recognition is gained for our young people who are working towards their top Scouting awards and that all opportunities are open to them. We continue to supporting the adoption of the Scout Association programme planning tools.

Digital Support

Our plans to roll out the new county website were delayed due to the Digital and Media team supporting the Camp@Home programme of virtual events. The existing website is still functional and serves the needs of the members, but once we have resources to complete it, it will be updated.

Trustee Support

Over the past year we have continued to provide support in the form of online meetings for trustees in the Scout County, as well as bespoke support to group and districts by request.



Inclusivity

The Diversity and Inclusion Scout Active Support Unit have continued to work with local volunteers to support youth members with additional needs within Scouting.

Fundraising has continued to improve access to the main residential accommodation at Moor House Adventure Centre to make the downstairs accommodation more easily accessible to visitors and the membership who may have limited mobility or additional needs, including the installation of a hearing loop system in the Main Hall thanks to the generosity of a grant from Skipton Building Society.



Financial assistance in the form of grants and loans are available from the Scout County due to the generosity of a number of funders and supporters. These ensure that Scout groups and districts are able to provide inclusive programmes and access for their young people and leaders.

Youth Shaped

The appointment of a new County Youth Commissioner has ensured that we continued to seek qualitative feedback from our membership on county led events and youth training, which shape our provision. Our Camp@Home events have seen a substantial increase in direct communication with both young people, their families and volunteers, which helps us to ensure that we engage with our community and take the Scouting movement forward, whilst offering complimentary opportunities for both leaders and young people.

We continue to have good youth membership representation at a governance level with 18-25 year olds appointed as County Trustees.

Community Impact

Due to the restrictions throughout the year, we had to change our approach to community engagement and impact. Our online Camp@Home sessions saw engagement from across the UK and abroad and brought us in direct communication with a large number of youth members as well as their families.

Once restrictions were partially lifted and groups were able to meet outside, a record number of Scout and local voluntary organisations used the 19 acres at Moor House Adventure Centre to safely participate in socially distanced activities and programmes including a Halloween trail.

A number of individuals from across the County assisted in their local areas, helping to deliver items to those isolating, as well as assist with the vaccination programmes across the area.

Financial Management

Financial processes continue to be monitored and refined to reflect the current financial climate under the continued leadership and expertise of our County Treasurer and the Finance Management Board.

The timely production of management accounts enables the Trustees to monitor the financial position of the charity and make sound financial decisions.

The County continued to employ a professional fundraiser following their success as part of the Youth Investment Fund project. This has enabled groups from around the County to access a number of funding streams for the continued development of youth opportunities and infrastructure.



On-Going Activities

Safety and Safeguarding

August 2020 saw The Scout Association change their risk assessment guidance, making it compulsory for all members to document their risk assessments for their usual activities. They have provided examples and videos to support the membership and as a County we have actively encouraged sharing best practice across the groups and districts.

Another significant change by The Scout Association was the renewal period for safety and safeguarding training which has been reduced from five years to three years alongside updated content and format of the Safety and Safeguarding training.

During the year 2020 – 2021 we saw no critical incidents for the Scout County; however, we continue to maintain a structured review process – should such an incident occur.

A review of incident statistics confirmed that the Durham Scouts rate of reportable incidents is in line with the national average within Scouting, and that a previously identified increase in 'free-time accidents' has not continued and is again in line with national statistics.

International

2020-21 was understandably quiet for international trips with the cancellation of the European Jamboree and our own first International Jamboree camp – Durham2020. The restrictions put in place due to the pandemic meant that this was unavoidable, but as a County we continue to look for new opportunities and encourage Groups and Districts in planning their own international trips.

Work has continued to refine and update the Visits abroad process, with budget support

now being included as well as event plans, critical incident plans and risk assessments.



Activities

A number of training and assessment practical support for adventurous activities had to be postponed throughout the year due to the pandemic. However, the team used the time to mitigate skills fade by adventuring out personally when they could and making sure paperwork was up to date. There was a substantial amount of support with regard to the completion of Risk Assessments and keeping up to date with the changing restrictions from National Governing Bodies.

Events and Competitions

All in person events were suspended in 2020-21 due to the pandemic, however the Camp@Home online events were so well received, that we saw three separate weekends of activity in the name of: 'The Unhatched Egg', 'The Forgotten Sprout' and 'The Goats Revenge'. Volunteers from across the County, alongside the Digital and Media SASU, enabled youth engagement in a phenomenal amount of activities from a Guinness World Record attempt to yoga and of course, a campfire. This event would not

have been possible without the support of Durham Community Foundation, The National Lottery Awards for All, and the Lottery Reaching Communities Fund.

We were also still able to run our County Photography Competition and encourage participation in our Pap a Pumpkin Trail, the NE Summer of Scouting, Race Around The World and various Virtual Challenges.



Active Support

The membership of county Scout Active Support Units continues to develop and support adult volunteers and activities, events and competitions. The Media Team has been especially busy and we thank all of our volunteers for their help over the challenging 'Year like no other'.

In Conclusion

For a large proportion of the year face-to-face Scouting was suspended as part of the national response to the global coronavirus pandemic alongside local lockdowns and restrictions. It has been one of the largest challenges that Scouting has ever faced in peace time.

However, our membership has ensured that we have adapted and become more innovative in our approach. Whilst we have taken some time to reflect and evolve, Durham Scouts continues to make improvements and progress towards meeting the goals of the 2018-2023 strategic plan, albeit slower than originally anticipated.

Our strategic objectives set out to improve the lives of young people in the local authority areas of Gateshead, South Tyneside, Sunderland, Darlington and County Durham, whilst valuing and equipping our volunteers with the necessary support, tools and skills.

The County Team, Trustees and volunteers play a significant role in achieving our objectives and work tirelessly to further our organisation. The dedication, hard work, resilience and adaptability of our staff, volunteers and supporters, as well as our youth members, make us proud to be part of the Scout Movement.

Our focus supporting local Scouting in our 14 districts and 105 groups is the key to our continued success and we are grateful for their enthusiasm, innovation, hard work and passion for Scouting.

Trustees' Annual Report

Year Ending 31st March 2021

The trustees once again take pleasure in presenting their report along with the financial statements of the charity for the year ended 31st March 2021.

The financial statements included below have been prepared in accordance with the accounting policies set out on pages 37 and 38 and comply with the charity's rules and applicable law, the Charities Act 2011 and the 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) (effective 1st January 2015).

Constitution and Objects

Durham Scout County Council, also known as Durham Scout County Association (and informally as 'Durham Scouts' or 'the Scout County'), is a registered charity in England and Wales (number 520719) and was formed in 1908.

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 Scout Association, the Policy, Organisation and Rules (POR) of the Scout Association; and also by a constitutional document which defines the Scout County's implementation of POR Chapter 5 ('The Scout County') with respect to the operation of the County Scout Council and the County Executive Committee.

Trustees are appointed in accordance with The Policy, Organisation and Rules of the Scout Association and as specified in the County's constitutional document.

Additional Information

Principal Address

Moor House Adventure Centre
Rainton Gate
Houghton le Spring
County Durham
DH4 6QY

Banks

Lloyds TSB
19 Market Place
Durham
DH1 3NL

Charity Number

520719

Scout Association Registration Number

116

Auditors

Robson Laidler Accountants Limited
Fernwood House
Fernwood Road
Jesmond
Newcastle upon Tyne
Tyne and Wear
NE2 1TJ

CAF Bank
Kings Hill
West Malling
Kent
ME19 4TA

Trustees for the Year 2020-2021

Trustees – Ex-Officio

S.Whatt	Acting Chair from 02/21
D.Stokes	CC Till 02/21
B.Johnson	Acting CC from 02/21
C.Knox	CYC From 02/21
S.Whatt	Secretary till 02/21
P.Hanby	

Trustees

V.Hunter	C.Knox (Till 02/21)
N.McCormick	I.Hammond
R.Currah	P.Woods
G.Piskosz	A.Jenkins
M.Ireland	

The objectives of the charity are the physical, mental and spiritual development of young people and are based on the Purpose of The Scout Association, namely: *“Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society”*.

The charity is committed to the equality of all members in accordance with The Scout Association's Religious, Equal Opportunities and Development policies and to the safety and well-being of all members in accordance with The Scout Association's Safety, Vetting and Child Protection policies.

Organisation

The trustees who have served during the year are shown above. The County Chair, County Commissioner, Youth Commissioner, County Secretary and County Treasurer are ex-officio trustees.

Additional trustees are elected, nominated or co-opted to the County Executive Committee in accordance with the charity's constitution referenced above.

The trustees meet regularly to discuss all matters in relation to the charity and there are additional sub-committees to deal with specific matters.

The Moor House Management Board continues to manage the operation of Moor House Activity Centre, with a defined Terms of Reference approved by the trustees. The Chair of the Moor House Management Board is appointed by the County Commissioner & County Chair, is approved by the trustees and is required under the Terms of Reference to be a trustee of the charity and report to the full board of trustees.

The Finance Management Board also has defined Terms of Reference agreed by the trustees and is responsible for defining financial policy, establishing financial and accounting practices, ensuring effective financial governance and raising additional funds.

The Chair of the Finance Management Board is appointed by the County Commissioner & County Chair, is approved by the trustees and is required under the Terms of Reference to

be a trustee of the charity and report to the full board of trustees.

The Youth Investment Fund (YIF) Board manages the Youth Investment Fund grant of more than £270,000, received from the Big Lottery Community Fund and the Department for Digital, Media, Culture and Sport. The YIF Board comprises a Chair (also required to be a trustee), representatives of the County and representatives of Darlington and Sunderland Scout Districts, who are the beneficiaries of the YIF grant.

Membership

Committed to the communities covered by Durham County Council, Darlington, Sunderland, Gateshead and South Tyneside administrative areas, the Scout County consists of 14 districts, and has a current membership of just over 6,400 (including adult Occasional Helpers).

The charity once again acknowledges the tremendous amount of voluntary help that is given to all aspects of Scouting in the Scout County and especially in supporting the work of the County Team. The trustees express their thanks to all our young leaders, adult leaders, commissioners and supporters for their on-going dedication and hard work.

Review of Activities

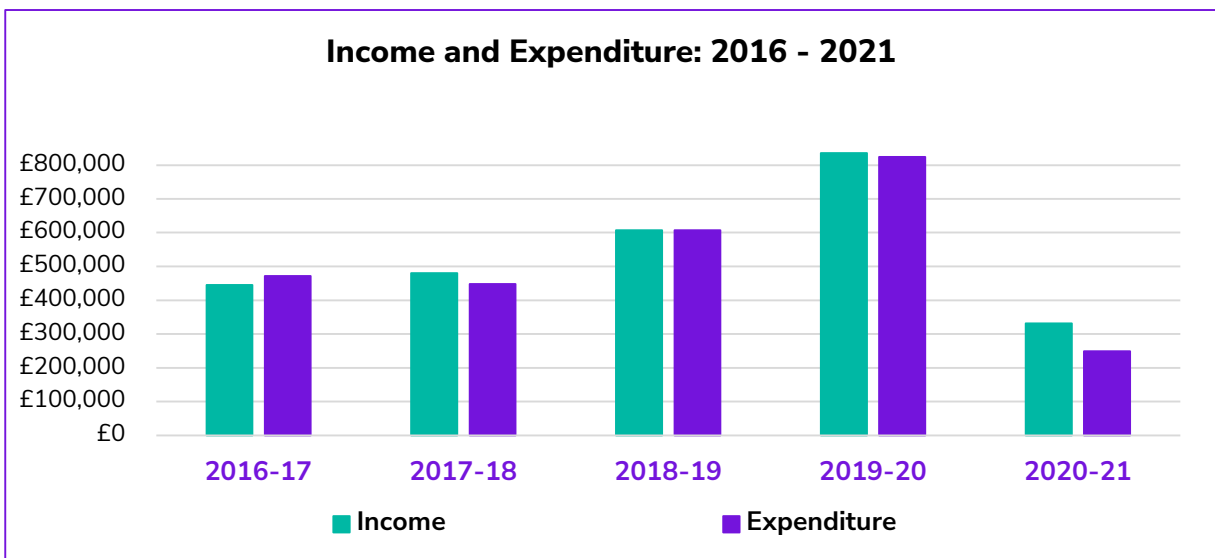
The charity’s main activities remain unchanged and are the promotion, support and administration of Scouting in Durham Scout County, the running of a scout shop for the sale of uniforms, badges and other equipment, the running of Moor House Adventure Centre for the benefit of the membership, running training courses for volunteers and the provision of large-scale events and competitions for the membership.

As reported above, although there is always more than can be achieved, 2020-21 saw continued success and further improvements in all these areas.

Review of Financial Results

The audited and approved annual accounts of the charity are at the end of this document and a financial summary is given immediately below.

The Statement of Financial Activities shows that the charity's operating income in 2020-21 reduced to £331,779 (*from £835,424 in 2019-20*) primarily due to the effect of the covid lockdown and the lack of international events. Revenue was again received from the Big Lottery Community Fund and Department



for Digital, Media Culture and Sport via the Youth Investment Fund.

In addition, the lower level of activities showed a corresponding reduction in operating expenses in 2020-21 to £248,587 (2019-20: £823 334)

Total incoming resources therefore exceeded total resources expended by £83,192 (2019-20: £12 090).

However, when other recognised gains and losses are taken into account the annual accounts show that the change in net incoming resources was a surplus of £106,710 (2019-20: deficit of £8,971). This is principally due to a significant rise in the value of long term investments held by the charity at the end of the financial year, following the general decline in market values at the onset of the coronavirus pandemic reported in the previous financial statements.

Moor House Adventure Centre's income decreased substantially, bringing in revenues of £105,512 (2019-20: £241,374), against reduced costs of £123,030 (2019-20: £240,731). Following the national lockdown the trustees implemented actions to reduce costs where appropriate in anticipation of a reduction in income. Moor House operations therefore generated a deficit of £17,518 in 2020-21 (against a surplus of £1,003 in 2020-21).

The charity participated in the coronavirus job retention scheme where appropriate,

County shop sales fell significantly in 2020-21 to £12,262 (2019-20: £64,100), generating a deficit of £1,178 (2019-20: surplus of £4,497). This is in line with expectations.

Results from the previous five years (shown below) continue to demonstrate that despite variable income year to year (mainly due to the changes in charitable activities such as large county events and international trips), the costs of the charity continue to be

appropriately managed in the interest of current and future members.

The 2020-21 operating surplus is better than expected, however, there continues to be uncertainty regarding the impact the virus will have on Scouting in the county. This is being closely monitored by the trustees.

The trustees believe that the charity has established management accounting arrangements in place which have been managing the year-to-year variability in income so that the short to medium term financial position of the Scout County is assured.

The membership levy was increased at the beginning of 2021 due to an anticipated reduction in membership and increases in costs to both the Scout County, and the broader support being provided by the Scout County.

We remain grateful for the support of various donors and grant making bodies, which are now recognised on the Scout County website. We once again have received substantial support from the W. A. Handley Charitable Trust, the Outward Bound Trust and the Sir John Priestman Charity Trust, the latter providing not only direct grants to support development in the Scout County, but also funding for our explorer scouts to take part in Outward Bound courses.

Grant and Loan Making Policies

Making grants and loans to other charities is not an objective of Durham Scouts, but the Scout County does distribute funds provided by such funders to local scout groups.

During 2020-21, the Finance Management Board monitored the grant and loan making policies of the Scout County as the previous year they had reviewed them with the objectives of:

- Simplifying the grant and loan application processes for the separate county funds into a single, consistent and streamlined process
- Focusing grants and awards towards projects which will more clearly aid the development of Scouting or which will provide greater support for members in short or long term financial need.

The support of the William Leech Charitable Trust, the W. A. Handley Charitable Trust and the Sir John Priestman Charity Trust is gratefully acknowledged in making funds available to support local Scouting through the Scout County's grant and loan making processes.

Reserves Policy

The trustees continue to adopt a policy of maintaining free reserves (excluding any reserves which finance fixed assets, or designated reserves) at a level of between six- and twelve-month's administrative expenses. This is currently assessed to be £75,000. At the end of the year our free reserves were in line with this policy.

Risk Management

As part of the trustees' commitment to managing the charity's risks, the trustees continue to maintain and update a risk register to identify and manage a wide range of safeguarding, financial, health and safety, reputational and strategic risks.

The full board of trustees has once again reviewed the risk register in 2020-21 and is accountable for the management of identified risks, with responsibilities for risk management being delegated to the full board of trustees, the Finance Management Board, the Moor House Management Board, the YIF Board or the County Commissioner and his County Team as appropriate.

At the end of 2020-21 the trustees had identified 38 risks which were being recorded and managed via the risk register

Sixteen of the 38 risks were considered of medium risk with the remainder being low risk. This is an increase in the number of medium risks and reflects the identification of additional root causes which required additional controls to be established. All risks continue to have acceptable risks mitigation controls in place and have been accepted by the trustees.

The trustees are also aware of their on-going obligation to fulfil the objectives of the charity with respect to both the current and future youth membership. As discussed above in the review of the financial results, there continue to be financial challenges and risks in trying to balance the need for expenditure on development against available capital and revenues.

On-going work by the Finance Management Board has resulted in the implementation of additional financial processes which will assure the financial position of the charity in the medium to long term. This has included work to improve the financial authorisations processes, to provide more timely and useful management accounts and to manage and collect debts in a more reliable manner. On-going work remains to improve the annual budgeting process, to identify and access additional sources of income and to provide greater granularity with respect to internal fund accounting.

The trustees once again acknowledge the on-going support of Steven Wake (Financial Controller) and Robson Laidler Accountants Limited in supporting this.

Investment Policy

The charity held £126,620 (2019-20: £103,102) in a portfolio of mixed UK equities at the year end, managed by Brewin Dolphin to

generate income for the county for the long term.

Trustee Induction and Training

Most of our new trustees are from a scouting background and are therefore familiar with the objectives and operation of the charity.

The Scout County continues to be member of NCVO, which makes additional comprehensive training and support available to trustees.

How We Benefit the Public

As trustees we understand and bear in mind the Charity Commission's guidance on public benefit.

The Scout County continues to meet the Charity Commission's public benefit criteria under both the advancement of education and the advancement of citizenship or community development headings.

In addition to the objectives of the charity above, we also offer support to adult members of the Scout Association volunteering in the Scout County.

The focus of the charity's activities continues to be the provision of support to scout groups (beaver scouts, cub scouts and scouts) and scout districts (explorer scouts and scout network) throughout our geographical area. This is provided through the provision of:

- Administrative, organisational and programme support
- Support for the growth and development of Scouting
- Training for both young leaders and adults
- Large scale events, competitions and activities which could not usually be provisioned through the scout group or district
- Management of the Duke of Edinburgh's Award scheme alongside our own scout

award schemes such as the Queen's Scout Award

- Access to camping, residential experiences and adventurous activities through Moor House Adventure Centre, which is also available to members of the wider public, and other educational and youth groups.

Diversity and Inclusion

Membership is open to all members of the public in accordance with our religious, equal opportunities and development policies, subject to our safety, vetting and child protection policies.

Female Young People make up 27% of our overall youth membership (unchanged), and 45% of our adult members are female (a slight increase).

The overall ethnicity of our membership continues to reflect the communities from which our members are drawn, with 16.4% of our membership being of non-white or other ethnicity. We continue to review how we engage and work with ethnic minority groups in urban areas of the scout county, to ensure that scouting is not only open to all, but available in all communities.

Approximately 15% of our membership identify themselves as having additional needs with respect to health and abilities.

Responsibilities of The Trustees

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing these financial statements (below), the trustees are required to:

- Select suitable accounting policies, and apply them on a consistent basis
- Observe the methods and principles in the Charities Statement of Recommended Practice
- Make judgements and estimates that are prudent and reasonable
- State whether applicable UK accounting standards and Statements of Recommended Practice have been followed, subject to any departures disclosed and explained in the financial statements

- Prepare the financial statements on the on-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 which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011.

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.

Approval of the Trustees Report

Approved by the trustees on 14th March 2022 and signed on their behalf by: -

Trustee: B. Johnson (County Commissioner)

Report of the Independent Auditors to the Trustees of Durham Scout County Council 2020-21

Opinion

We have audited the financial statements of Durham Scout County Council for the year ended 31st March 2021, which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies.

The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- Give a true and fair view of the state of affairs of the charity as at 31st March 2020 and of its incoming resources and application of resources in the year then ended;
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- The financial statements have been properly prepared in accordance with the Charities Act 2011;

Basis for opinion

We conducted our audit in accordance with International Standards on auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in

the Auditors' responsibilities for the audit of the financial statements section of our report.

We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide the basis of our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report..

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you, if, in our opinion:

- The information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- Sufficient accounting records have not been kept; or
- The financial statements are not in agreement with the accounting records and returns; or
- We have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustee's Responsibilities Statement, the trustees are responsible for the preparation of financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have not realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under section 144 of the Charities Act 2011 and report in accordance the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could

reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

The risk of material misstatement due to error or fraud has been assessed in conjunction with how internal controls may mitigate any such risk. These controls are reviewed as part of the audit by performing systems walkthroughs to ensure they are operating effectively. Other substantive testing is also performed on all material balances and therefore any instances of non-compliance should be identified or considered as insignificant.

The laws and regulations which are considered to be significant to the entity relate to health and safety. Discussions are held with management to determine whether any breaches have occurred as well as legal expenditure being scrutinized for any evidence on non-compliance

The audit was considered capable of identifying irregularities only to the extent of the substantive testing performed and from discussions with management.

A further description of our responsibilities for the audit of the financial statements is located in the Financial Reporting Council's website at <http://www.frc.org.uk/auditorsresponsibilities>.

This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose.

To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and charity's trustees as a body, for our audit work, for this report, or for the opinions, we have formed.

Robson Laidler Accountants Limited Statutory Auditor

Eligible to act as auditor in terms of
Section 1212 of the Companies Act 2006

Fernwood House
Fernwood Road
Jesmond
Newcastle Upon Tyne
Tyne and wear
NE2 1TJ

.....Date

2021 - 22: A Year Like No Other

The end of March 2021 saw the Government mandated stay at home order ending, but many restrictions still restricted our day to day activities. A Roadmap for lifting lockdowns is in place, under regular review, and the readiness levels from The Scout Association will help us to plan safely and with confidence. There is still much uncertainty and therefore our focus for the next year will be furthering our work from the past 12 months and getting 'Back to Basics'. We are aware that we have a large proportion of young people who have missed out on key practical skills over the past 12 months and have never been camping or met each other 'in person'. As our strategic plans stay on hold we aim to continue to address operational priorities as we will likely have restrictions throughout much of the next year.

Our plans for 2021-22 therefore focus on the ongoing response to the coronavirus emergency and refocusing and rebuilding to get back to basics, focusing on the core elements of Scouting.

Coronavirus Response

Moving into 2022 our key priority is to ensure the sustainability of Durham Scouts, and the scout districts, groups and sections we support in their delivery of Scouting.

Managing Cash

Moor House Adventure Centre generates sufficient income (£200,000+) to cover fixed costs in a normal year and therefore ensures that the Scout County are able to deliver camping, activities and events to our membership at cost with any surplus used to support our charitable activities. Both Moor House Adventure Centre and the County Shop have been on restricted opening and will therefore operate within the restrictions that we are able to. No residential activities are currently permitted, which means a dramatic loss of income and therefore costs are being managed appropriately.

We will be prioritising identifying alternative sources of income, managing our cashflow and minimising expenditure to help sustain the charity over the coming 12 months.

Supporting and Sustaining Local Scouting

We are aware of how difficult the past 12 months have been on local scout groups and communities and therefore continue to support groups and ensure that no Scout group will close as a result of the coronavirus pandemic.





Support for Young People

Our Youth members have experienced a year like no other whilst being unable to meet face-to-face, with schools closed and restrictions placed upon residential experiences and group sizes, so we continue to be innovative and use the resources available to us to ensure that all of our youth members are able to access Scouting in some form.

This has been considered essential due to combat loneliness, give stability and endeavour to address poor mental health as well as retain membership numbers.

By the time Durham Scouts entered 2021-22, new goals had been added to our list of objectives:

- To ensure the financial viability of Durham Scouts throughout the pandemic
- To provide support to ensure that every Scout Group was financially viable throughout the pandemic

- To continue to ensure that a quality Scouting programme could be delivered to all young people, through what we called 'Scouting from Home'

Refocusing and Rebuilding

As we entered 2021-22 with restrictions still in place on face-to-face Scouting, it was clear that resuming Scouting as usual would be much more complicated than initially anticipated. This has meant that the strategic goals developed as part of the 2018-2023 Skills for Life strategy have been reviewed and adapted accordingly, re-prioritising and focusing on our objectives on back to basic skills for our young people and empowering them to achieve and try new experiences safely.

County Restructure

The County Team saw a number of new appointments and these have enabled us to provide more directed support in areas of need. As the refinement of the county team develops, the capacity and resilience grow and we look to create a number of succession plans for various roles to ensure our future stability.

Youth Growth

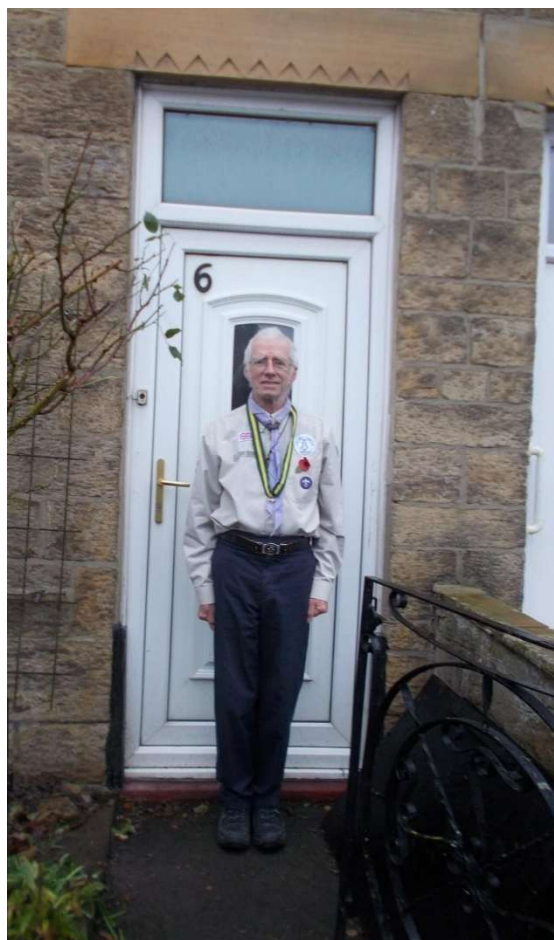
We are starting the year with an unclear road on restrictions lifting and therefore our youth numbers will potentially be lower than previous years due to the uncertainty of the pandemic's longer legacy. This is why our focus is on getting Back to Basics and getting young people outside safely to enjoy activities.

We will continue to:

- Assure the retention of existing youth members
- Provide support for the growth in small sections (those with less than twelve youth members)
- Open new provision in socially disadvantaged communities and other communities with no Scouting provision
- Support existing scout districts and groups to develop and deliver local development plans.

Adult Training and Support

Training is key in supporting our leaders and local groups and districts. Under the Deputy County Commissioner (Adult Support) groups and districts are being encouraged to review and improve their processes for appointing, mentoring, training and supporting their adult volunteers, using the resources and expertise available to them.



Young Leaders

We will continue to plan improvements to young leader training and support and the team are prioritising:

- County led Module A training, allowing all young leaders to access this mandatory training within three months of assuming the role
- Sharing best practice and providing access to good quality young leader training materials across the county
- Deliver young leader camp-based 'advanced' training weekends
- Deliver a programme of first aid training supported by the George Bairstow Charitable Trust

Digital Support

Digital tools have been key to most of our activities over the past year and therefore we will endeavour to continue to support volunteers in programme planning and management, financial management, time management and resources as well as social media and communications tools.

Recruitment of additional members to the Media and Digital Team will be essential to further our support and delivery of digital workshops and training.

Inclusivity

Lessons learnt during the provision of online Scouting from Home has seen new, innovative ways to engage with members from socially disadvantaged areas and those with additional needs.

We will continue to seek external funding to assist us in supporting groups and individuals with training and practical adaptations to achieve our goal of making Scouting more inclusive.

Youth Shaped

As reported above, at the end of 2020-21 saw the appointment of a new County Youth Commissioner.

Her focus continues to be applying and updating county #youthshaped strategy, with priorities to:

- Support the establishment of more effective district and county 'youth forums'
- Support the appointment of more District Youth Commissioners
- Work with other members of the County Team to develop peer training, including an iMoveIt programme
- Embed a #youthshaped culture in all

Community Impact

The Senior Leadership Team will recommence work to recruit and appoint an Assistant County Commissioner (Community Impact) whose role it will be to support and develop ideas for community impact projects across the Districts and Groups.

Financial Management

We will continue to address the immediate financial concerns of the pandemic restrictions and its impact on Scouting as well as streamline and align financial processes to ensure that the current state of financial control can be maintained more easily and with less manual processing of data.

Funding continues to support our work and so the engagement of the county's professional fundraiser will go beyond the scope of the current time limited YIF project to support all groups and districts across the Durham Scout County.

On-Going Activities

Safety and Safeguarding

Work will continue on completing initial and on-going safety and safeguarding training as well as our support for the move to on-line, self-led training.

The appointment of a county Safety Adviser will be renewed, who will be able to coordinate safety data and provide support and guidance to all stakeholders in the Scout County.

International

The cancellation of international travel means that our plans for any International Trips will be suspended for the coming year.

Recruitment and selection for the World Scout Jamboree in 2023 should take place but at this time it is unknown, so in the interim we are looking to consolidate and expand our Camp@Home events to incorporate an international element to ensure that our youth members remain conscious of the fact that they are parts of the world's largest youth movement.

Activities

Adventurous activity training and assessments will resume, including skills fade sessions will resume as soon as restrictions allow and it is safe to do so.

Events and Competitions

It is likely that some or all activities and competitions planned for 2021 will have to be cancelled or postponed and an there will need to be a significant effort to relaunch these activities when it is safe to do so.

Active Support

Once restrictions allow, the work of the county Scout Active Support Units will resume, albeit in small groups if necessary. These will be a great support in keeping volunteers connected with each other and working towards common, achievable goals.

Statements of Financial Activities

Year Ended 31st March 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Income and Endowments from:					
Donations and legacies	3	32,720	83,524	116,244	114,671
Charitable activities	4	31,758	0	31,758	353,019
Other trading activities	5	179,431	0	179,431	362,493
Investment income	6	4,346	0	4,346	5,241
TOTAL INCOMING RESOURCES		248,255	83,524	331,779	835,424
Expenditure on:					
	7				
Raising funds	8	136,770	-	136,770	300,274
Charitable activities	9	101,467	10,350	111,817	523,060
TOTAL RESOURCES EXPENDED		238,237	10,350	248,587	823,334
NET INCOMING/OUTGOING RESOURCES BEFORE OTHER RECOGNISED GAINS					
		10,018	73,174	83,192	12,090
TRANSFER BETWEEN FUNDS:					
		52,096	(52,096)	0	0
OTHER RECOGNISED GAINS					
Gains (Losses) on investments	14	23,518	0	23,518	(21,061)
		85,632	21,078	106,710	(8,971)
NET INCOMING RESOURCES		85,632	21,078	106,710	(8,971)
Balances brought forward		697,491	70,149	767,640	776,611
Balances carried forward		783,123	91,227	874,350	767,640

Balance Sheet

as at 31st March 2021

	Note	£ 2021	£ 2020
FIXED ASSETS			
Tangible assets	13	500,734	519,320
Investments	14	126,620	103,103
		627,354	622,423
CURRENT ASSETS			
Stock	15	13,555	16,691
Debtors	16	228,235	192,548
Cash at bank and in hand		564,878	585,922
		806,668	795,161
CREDITORS: Amounts falling due within one year	17	(559,672)	(649,944)
NET CURRENT ASSETS		246,996	145,217
NET ASSETS		874,350	767,640
FUNDS			
Unrestricted:			
Designated funds	18	16,209	18,588
Other charitable funds	18	766,914	678,903
Restricted funds	19	91,227	70,149
		874,350	767,640

These financial statements were approved by the trustees on 15th March 2022 and are signed on their behalf by: -

N. McCormick (Chair Finance Management Board)

P. Harnby (County Treasurer)

Trustee

Trustee

Notes to the Financial Statements Year Ended 31st March 2021

1. Accounting Policies

(a) Basis of Accounting

The 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 the financial statements. These financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) (Effective 1 January 2015) and the Charities Act 2011.

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

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. With respect to the next reporting period the most significant areas of uncertainty that effect the carrying value of assets held by the charity are the level of investment return and performance of investment markets. .

(b) Reconciliation with Previous Generally Accepted Accounting Practice

In preparing the financial statements, the Trustees have considered whether in applying the accounting policies required under the Charities SORP FRS 102 a restatement of comparative items was needed. No restatements were required.

(c) Preparation of Accounts on a Going Concern Basis

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

Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably. The following specific policies are applied to particular categories of income:

- Donations and legacy income us received by way of donations, legacies, grants and gifts and is included in full in the Statement of Financial activities when receivable. Where legacies have been notified to the charity but the criteria for income recognition have not been met, the legacy will be included as a contingent asset and disclosed if material. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes entitled to the grant.
- Investment income is included when receivable.
- The value of services provided by volunteers has not been included.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of raising funds comprise the costs associated with attracting donations, grants and legacies and the costs of trading for fundraising purposes.

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

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, Other costs are apportioned on an appropriate basis, as set out in the notes to the accounts.

Support Costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include office costs, personnel, payroll and governance costs which supports the charitable activities. These costs have been allocated to expenditure on charitable activities. Further details of support costs are set out in Note 7.

Tangible Fixed Assets and Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Freehold land and buildings	Buildings element is amortised on a straight-line basis over 50 years. Freehold land is not depreciated.
Fixtures and fittings	10 –50% straight-line basis depending on the asset.

Investments

Investments are accounted for at market value at the year end. Investment income is accounted for on accruals basis. (see also Note 14).

Stocks

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

Fund Accountancy

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with the specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial accounts.

2. Trustees' Remuneration and Expenses

There were no trustees' expenses paid for the year ended 31st March 2021 nor for the year ended 31st March 2020.

No Trustees, nor any person connected to them, have received any remuneration during the current or previous year.

3. Donations and Legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
2021			
Sir J Priestman Charitable Trust	2,700	0	2,700
W A Handley Charitable Trust	0	1,750	1,750
Miscellaneous donations including			
Corporate donations	0	36,779	36,779
Youth Investment Fund	0	24,288	24,288
Sir James Knott	0	10,000	10,000
CAF Resilience Grant	15,020	0	15,020
Lottery Grant	15,000	10,707	25,707
	32,720	83,524	116,244
	32,720	83,524	116,244
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
2020			
Sir J Priestman Charitable Trust	2,700	0	2,700
W A Handley Charitable Trust	0	1,750	1,750
Corporate donations	1,269	1,750	3,019
Youth Investment Fund	0	97,202	97,202
Barbour Foundation	0	10,000	10,000
	3,969	110,702	114,671
	3,969	110,702	114,671

4. Charitable Activities

2021	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
County activities	31,758	0	31,758
	<u>31,758</u>	<u>0</u>	<u>31,758</u>
2020	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
County activities	353,019	0	353,019
	<u>353,019</u>	<u>0</u>	<u>353,019</u>

5. Other Trading Activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Scout shop sales	12,262	12,262	64,100	64,100
Membership fees	61,657	61,657	57,019	57,019
Activity Centre fees	105,512	105,512	241,374	241,374
	<u>179,431</u>	<u>179,431</u>	<u>362,493</u>	<u>362,493</u>

6. Investment Income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Bank interest received	58	0	58	119
Dividends	4,288	0	4,288	5,122
	<u>4,346</u>	<u>0</u>	<u>4,346</u>	<u>5,241</u>

7. Expenditure

2021	Allocation basis	Scout Store	Training Courses	YIF Expenses	Member Services	Moor House	Governance	Total 2021
		£	£	£	£	£	£	£
Costs directly allocated to activities								
Cost of sales	Direct	5,798			280	2,396		8,474
Sales Commission	Direct					1,814		1,814
Licences					1,168	262		1,430
Staff costs	Direct	6,110	2,761	9,180	42,930	74,316	2,761	138,058
Training costs	Direct							0
Event costs and support to members	Direct				12,495			12,495
International Expense	Direct							0
YIF Costs	Direct							0
Subtotal		11,908	2,761	9,180	56,873	78,788	2,761	162,271
Support Costs								
Advertising	Direct							0
Depreciation	Direct	594			11,184	17,563		29,341
Rates and water	Direct				1,489	244		1,733
Insurance	Direct			1,006	2,246	6,752		10,004
Cleaning					53	303		356
Heat and light	Direct				846	4,794		5,640
Investment management fees	Direct				300			300
Audit and legal	Direct						14,771	14,771
Motor Expenses	Direct					214		214
Travelling & Meeting	Direct			4	214			218
Bank Charges	Usage	52			118	118		288
Telephone costs	Staff time	188			381	1,866		2,435
Other office costs	Staff time	303	909	137	2,098	4,974	909	9,330
Sundry expenses	Staff time				66	477		543
Card M/C	Usage	156				296		452
Repairs	Direct				1,162	6,589		7,751
Bad debts	Direct				2,379			2,379
Printing, stationery and post	Direct	239		23	247	52		561
Irrecoverable input tax	Usage							0
Subtotal		1,532	909	1,170	22,783	44,242	15,680	86,316
Total Expend		13,440	3,670	10,350	79,656	123,030	18,441	248,587

Durham Scout County Annual Report and Accounts 2020-2021

2020	Allocation basis	Scout Store £	Training Courses £	YIF Expenses £	Member Services £	Moor House £	Governance £	Total 2020 £
Costs directly allocated to activities								
Cost of sales	Direct	50,961		179	3,574	37,871		92,585
Sales Commission	Direct					7,028		7,028
Licences				64	3,299	1,797		5,160
Staff costs	Direct	6,547	3,883	40,382	25,844	113,629	3,883	194,168
Training costs	Direct		1,359					1,359
Event costs and support to members	Direct				78,287			78,287
International Expense	Direct				259,057			259,057
YIF Costs	Direct			41,940				41,940
Subtotal		57,508	5,242	82,565	370,061	160,325	3,883	679,584
Support Costs								
Advertising	Direct			581	2,745	259		3,585
Depreciation	Direct	596			9,212	17,319		27,127
Rates and water	Direct				601	3,408		4,009
Insurance	Direct			1,114	2,462	6,919		10,495
Cleaning					452	2,563		3,015
Heat and light	Direct				1,388	7,868		9,256
Investment managemen t fees	Direct				300			300
Audit and legal	Direct			385	6,237	583	17,050	24,255
Motor Expenses	Direct			800				800
Travelling & Meeting	Direct		60	891	633	225		1,809
Bank Charges	Usage	52			102	102		256
Telephone costs	Staff time	215			640	2,240		3,095
Other office costs	Staff time		993		1,191	6,752	993	9,929
Sundry expenses	Staff time			29	742	2,344		3,115
Card M/C	Usage	568				400		968
Repairs	Direct			161	3,609	20,478		24,248
Bad debts	Direct							0
Printing, stationery and post	Direct	664	80	271	19	718		1,752
Irrecoverable input tax	Usage				7,868	7,868		15,736
Subtotal		2,095	1,133	4,232	38,201	80,046	18,043	143,750
Total Expenditure		59,603	6,375	86,797	408,262	240,371	21,926	823,334

8. Cost of Raising Funds

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Scout shop purchases	13,440	13,440	59,603	59,603
Investment management fees	300	300	300	300
Activity Centre fees	123,030	123,030	240,371	240,371
	<u>136,770</u>	<u>136,770</u>	<u>300,274</u>	<u>300,274</u>

9. Cost of Charitable Activities Per Fund

2021	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Events and support provided to members	79,356	10,350	89,706
Training	3,670	0	3,670
Governance costs	18,441	0	18,441
	<u>101,467</u>	<u>10,350</u>	<u>111,817</u>
2020	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Events and support provided to members	407,962	86,797	494,759
Training	6,375	0	6,375
Governance costs	21,926	0	21,926
	<u>436,263</u>	<u>86,797</u>	<u>523,060</u>

10. Cost of Charitable Activities by Activity Type

	Activities undertaken directly £	Support Costs £	Total funds 2021 £	Total funds 2020 £
Events and support provided to members	56,873	22,483	79,356	407,962
Training	2,761	909	3,670	6,375
Governance costs	2,761	15,680	18,441	21,926
	<u>62,395</u>	<u>39,072</u>	<u>101,467</u>	<u>436,263</u>

11. Payroll Costs

	2021	2020
	£	£
The aggregate payroll costs were:		
Wages and Salaries	133,287	184,786
Social Security costs	2,749	6,669
Pension Contributions	2,022	2,713
	<u>138,058</u>	<u>194,168</u>

Particulars of Employees:

The average number of full time equivalent staff employed by the charity during the financial year amounted to:

	2021	2020
	£	£
Store and cleaning staff	1	1
Administration	3	3
Campsite and activities	7	14
	<u>11</u>	<u>18</u>

No member of staff received remuneration in excess of £60,000 in either year.

Key management personnel received remuneration of £27,356 in the year. (2020: £22,480)

12. Auditors Remuneration

	2021	2020
	£	£
Audit fees	<u>4,000</u>	<u>4,000</u>

13. Tangible Fixed Assets

	Freehold Land & Buildings £	Fixtures & Equipment £	Total £
Cost			
At 1 April 2020	629,915	277,889	907,804
Additions	0	10,755	10,755
Disposals	0	0	0
At 31 March 2021	629,915	288,644	918,559
Depreciation			
At 1 April 2020	167,400	221,084	388,484
Charge for the year	11,110	18,231	29,341
Disposals		0	0
At 31 March 2021	178,510	239,315	417,825
Net book value			
At 31 March 2021	451,405	49,329	500,734
At 31 March 2020	462,515	56,805	519,320

Included above is £95,000 (2020: £95,000) relating to freehold land which has not been depreciated.

14. Fixed Asset Investments

	2021 £
Listed investments:	
Market value at 1st April 2019	103,102
Addition in year at cost	0
Disposals	0
Net unrealised investment gain	23,518
Market value 31st March 2020	126,020

15. Stock

	2021	2020
	£	£
Store stock	13,555	16,691
D of E Books	0	0
	<u>13,555</u>	<u>16,691</u>

16. Debtors

	2021	2020
	£	£
Trade debtors	194,587	149,369
Prepayments and accrued income	22,246	36,519
Loans to groups	4,235	5,702
Other debtor	7,167	958
	<u>228,235</u>	<u>192,548</u>

17. Creditors: Amounts Falling Due Within One Year

	2021	2020
	£	£
Trade creditors	754	5,422
Accruals and deferred income	527,918	607,659
Other loans	30,000	30,000
VAT	0	3,350
Other creditors	1,000	3,513
	<u>559,672</u>	<u>649,944</u>

18. Funds

	General Funds £	Designated Funds £	Total £
Balance at 1 April 2020	678,903	18,588	697,491
Income and gains	271,773		271,773
Expenses and losses	(238,237)		(238,237)
Transfers	54,475	(2,379)	52,096
Balance at 31 March 2021	<u>766,914</u>	<u>16,209</u>	<u>783,123</u>

Durham Scout County Annual Report and Accounts 2020-2021

DESIGNATED FUNDS	Balance at 1.4.2020 £	Income & Gains £	Expenditure & Losses £	Transfers	Balance at 31.3.2021 £
The Horace Robinson International Fund	16,992	0	0	(2,379)	14,613
County Development Fund	1,596	0	0	0	1,596
	<u>18,588</u>	<u>0</u>	<u>0</u>	<u>(2,379)</u>	<u>16,209</u>

Designated funds and the use of these funds are as follow: -

The Horace Robinson International Fund

Represents funds originally bequeathed to the County which has been designated by the trustees for international purposes.

County Development Fund

This is a designated fund arising from funds raised to finance development across the County.

19. Restricted Funds

RESTRICTED FUNDS	Balance at 1.4.2020 £	Income & Gains £	Expenditure & Losses £	Transfers £	Balance at 31.03.21 £
County Commissioners Fund	13,458	15,000	0	(15,000)	13,458
Testimonial Fund	8,654	0	0	0	8,654
Moorhouse Development Fund	0	3,978	0	(3,355)	623
Capital Projects Fund	8,220	10,000	2	(1,825)	16,393
Youth Investment Fund	31,067	24,288	10,348	(21,209)	23,798
W A Handley Development Fund	8,750	1,750	0	0	10,500
Scouting at Home	0	10,707	0	(10,707)	0
Crowdfund	0	8,100	0	(4,000)	4,100
AAP Fund	0	6,918	0	4,000	10,918
YLT First Aid Fund	0	2,783	0	0	2,783
	<u>70,149</u>	<u>83,524</u>	<u>10,350</u>	<u>(52,096)</u>	<u>91,227</u>

Restricted funds and the restrictions on the use of these funds are: -

County Commissioners Fund

Represents funds made available to the County Commissioner to use at his discretion in aiding needs in scouting.

Testimonial Fund

Represents funds available to persons aged between 6 and 17 years of age in scouting, to help towards travelling costs to a scouting event held within the United Kingdom.

Moorhouse Development Fund

Represents funds available towards developing Moorhouse and its activities.

Capital Projects Fund

Represents monies donated by the Sir James Knott Charitable Trust for capital projects of the charity or Scout groups within Durham Scout County. £1827 was spent on projects at Moor House in the year and has been transferred to the general fund.

Youth Investment Fund

Represents grant monies received to help grow and expand scouting and activities in Sunderland and Darlington Districts.

Scouting at Home

Represents monies donated to help Scouting at Home initiatives during the COVID 19 Pandemic.

Crowdfund

Represents Crowdfunding monies raised during the COVID 19 pandemic to enable the charity to continue.

AAP fund

Represents funding to adapt Moorhouse to enable more flexible hours and activities throughout the COVID 19 pandemic.

YLT First Aid Fund

Represents monies received to deliver a first aid programme to volunteers.

W A Handley Development Fund

Represents grants received for use in certain geographical areas within the County.

20. Analysis of Net Assets Between Funds

	Tangible Fixed Assets £	Assets less Liabilities £	Current Total £
Restricted Funds			
County Commissioner's Fund	0	13,458	13,458
Testimonial Fund	0	8,654	8,654
Moorhouse Development Fund	0	623	623
Capital Projects Fund	0	16,393	16,393
Youth Investment Fund	0	23,798	23,798
W A Handley Development Fund	0	10,500	10,500
Scouting at Home	0	0	0
Crowdfund	0	4,100	4,100
AAP Fund	0	10,918	10,918
YLT First Aid Fund	0	2,783	2,783
	0	91,227	91,227
Unrestricted Funds	627,354	155,769	783,123
			0
Total net assets	627,354	246,996	874,350

21. Commitments

The charity had total guarantees and commitments at the balance sheet date of £2,174 (2020: £1,170).

22. Related Parties Disclosure

There were no related party transactions in the current year or the preceding year.

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