



Durham Scout County Council
Annual Report and Accounts
2021 - 2022



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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 2022.

Since our last report, as an organisation, we continued to face significant issues due to the ongoing global covid pandemic throughout 2021 - 2022. However, despite all the challenges we have endured, we remain resilient as an organisation, adapting and being innovative in the ways we engage with our members.

We have learned to live with this threat and huge efforts have been put into adapting to virtual scouting because we have not been able to meet face to face for our regular weekly meetings.

As we start a new year it is gratifying to see that all of the hard work from our leaders has paid off. Across the County we have a solid and devoted team of leaders and young people who are anxious to return to face to face scouting

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 County Durham.

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 appropriate.

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

Steven Whatt

County Chair

In the "Back to Basics" programme, progress has been made in a number of areas, including support, online programmes, and Groups rebuilding links with others to support the wider community.

The annual accounts set out below demonstrate that our finances continue to be managed

County Commissioners Report

Overview

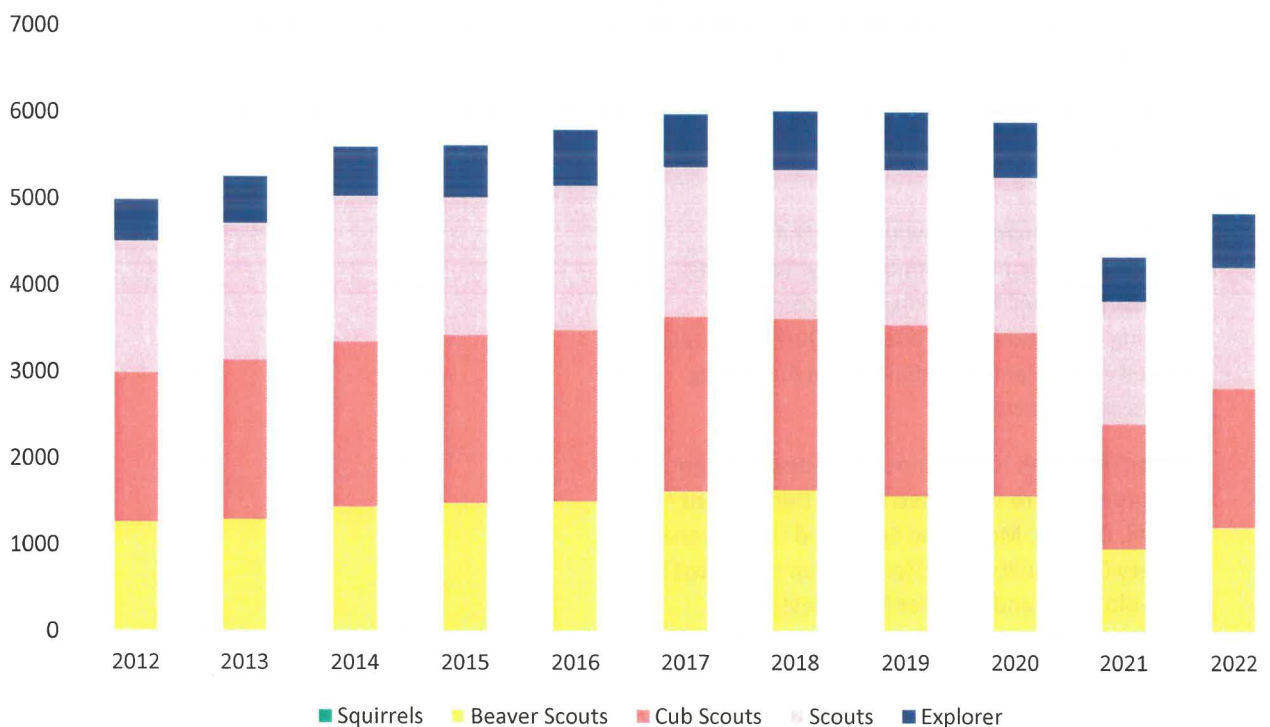
2021-2022 was my first full year as County Commissioner, and what a year it proved to be. For most of the year we continued to be readjusting and coping with the final phase of lockdown due to the pandemic. Durham Scouts have faced the challenge head on, and we have had another year of positive achievement although our development objectives for the year were not completely met. The sound management and governance of the charity, coupled with the support of our adult volunteers across the Scout County ensure that we continue to meet our charitable objectives in a responsible and enjoyable manner.

through a refinement and reprioritisation in our focus while still meeting our strategic objectives.

The Scout County responded to the challenges by adapting our programmes to ensure that the young people were still able to enjoy scouting activities, albeit in the comfort of their own home and with their families supporting them. The Scouting from Home programme including Camp at Home events, combined with the use of outdoor spaces (when meeting in-person was permitted) continued and proved to be a success in delivering scouting in difficult and different circumstances. The final Camp@Home event “Seaside Splash” comprised a large number of online events and activities for the members to enjoy. This would not have been possible without the financial support from various funders.

Many volunteers and members have taken the opportunity to refresh their current skills or to develop new ones, and will hopefully be reflected in a new phase of Scouting as we move into 2022 to 2023. This will be called ‘Embracing Change’.

Youth Numbers : 2012 - 2022



During the year face-to-face Scouting continued to be suspended due to the coronavirus pandemic. Our volunteers developed innovative ways to engage with the membership and young people

Much of our Scouting is done in a quiet and unobtrusive manner, and that’s exactly how things have progressed this year. It might be a tree planting exercise, painting the Scout hut or

repairing the tentage that has been undertaken, but these are all tasks which help to sustain our Group, District, County and the facilities at Moor House. Without the flexibility of our many volunteers Scouting would not have adapted to the changes required to move into and transition out of lockdown.

We would not have survived the long months of lockdown without the dedication of our Scout leaders and their enthusiasm and drive to make sure Scouting returned to normal. As County Commissioner I am grateful to each and every leader, supporter and their families for the time and commitment they make to Scouting. We are extremely fortunate in the Scout County to have a strong Scouting foundation and on this we will rebuild our programme of events, activities and weekly meetings to enrich our members.

Youth Growth

As can be seen in the chart above, 2021-22 was an interesting year for growth in youth numbers, with an increase of 12% in membership in the core 4 to 18 age range across the County.

Despite a reduction of 37% in the 18 to 24 year-old Scout Network there was still an overall increase of 9% across all youth sections.

We saw a general increase in numbers across most districts.

There was an increase in waiting lists due to Groups reaching maximum capacity. To address this issue, we will be working on recruitment, training and retention of 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 to 17 year-old Scout and Explorer Scout sections.

2021 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

During the year 2021 to 2022 we have seen a small decrease in the number of Leaders in the County. This has been due to the impacts of the pandemic and natural turnover of Leaders. At the end of this period we have started to engage with potential new Leaders and take positive actions to retain our Leadership



Department for
Digital, Culture
Media & Sport



Trustees' Annual Report

Year Ending 31st March 2022

The trustees once again take pleasure in presenting their report along with the financial statements of the charity for the year ended 31st March 2022.

The financial statements included below have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Statement of Recommended Practice, Accounting and Reporting by Charities, applicable to charities preparing their accounts in accordance with FRS 102 (known as the Charities SORP (FRS 102)) and the Charities Act 2011.

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 POR 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 2021-2022

Trustees – Ex-Officio

S.Whatt	Chair from 04/21
B.Johnson	Acting County Commissioner 04/21 to 09/21, County Commissioner from 09/21
C.Knox	County Youth Commissioner
M.Walker	Secretary from 04/21 to 09/21
Vacant	Secretary from 09/21
P.Harnby	Treasurer

Trustees

Elected Members

V.Hunter	D.Williamson from 04/21 to 09/21
N.McCormick	R.Currah
G.Piskosz	M.Ireland

County Commissioner Nominated Members

H.Stubbs from 04/21	C.McIntyre from 04/21 to 03/22
I.Hammond	

Co-Opted Members

A.Jenkins until 03/22	P.Woods
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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 manages 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 YIF 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. Following the completion of the project in July 2021 the YIF Board was disbanded.

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 6,600 (including adult Occasional Helpers). This represents an increase of 3.9% on the previous year of overall membership.

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, 2021-22 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 2021-22 increased to £459,080 (from £331,779 in 2020-21) primarily due to the easing of Covid lockdown restrictions and the subsequent increase in turnover at our adventure centre.

In addition, the increase in activities levels showed a corresponding increase in operating expenses in 2021-22 to £416,669 (2020-21: £248,587)

Total incoming resources therefore exceeded total resources expended by £42,411 (2020-21: £83,192). Mainly due to the receipt of covid related grants in the previous year.

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 £55,221 (2020-21: surplus of £106,710). This is principally due to an increase in the value of long term investments held by the charity at the end of the financial year.

Moor House Adventure Centre's income increased substantially, bringing in revenues of £264,776 (2020-21: £105,512). In line with the increased revenues expenditure increased to £228,702 (2020-21: £123,030). The centre benefitted from an increase in bookings following the easing of lockdown restrictions and the trading performance is encouraging.

County shop sales increased significantly in 2021-22 to £40,953 (2020-21: £12,262), generating a small surplus of £3,140 (2020-21 deficit of £1,178). This is slightly ahead of expectations.

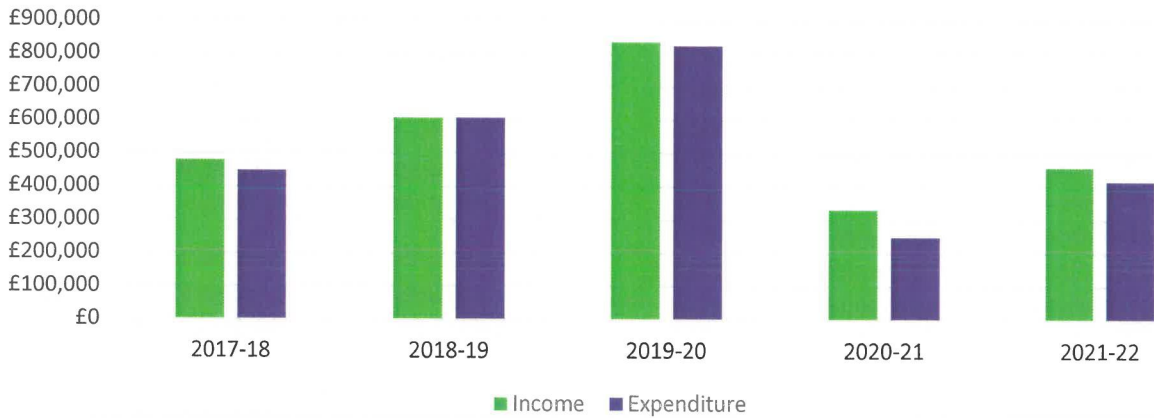
Results from the previous five years (shown below) continue to demonstrate that despite variable income year to year (mainly due to the changes in charitable activities such as large county events and international trips), the costs of the charity continue to be appropriately managed in the interest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

Grant and Loan Making Policies

The 2021-22 operating surplus is better than

Making grants and loans to other charities is not

Income and Expenditure: 2017-2022



expected. However, there continues to be uncertainty regarding the continued impact the virus may have on Scouting in the county coupled with the changing economic climate. These risks are being reviewed and monitored by the trustees on a regular basis. 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.

Following an increase in the membership levy the previous year the Trustees chose to maintain the levy at its current level. Many local Scout groups face their own financial challenges due to the effects of lockdown and a reduction in membership income. We anticipate increases in the costs to both the Scout County, and the broader support being provided by the Scout County, but believe we are able to adsorb these increases in the short term.

We remain grateful for the support of various donors and grant making bodies, which are now recognised on the Scout County website. The support of the William Leech Charitable Trust, the W. A. Handley Charitable Trust, the Sir John Priestman Charity Trust and the Bernard Sunley Foundation is gratefully acknowledged in supporting the Scout County and making funds available to support local Scouting through the Scout County's grant and loan making processes.

an objective of Durham Scouts, but the Scout County does distribute funds provided by such funders to local scout groups.

Finance Management Board manages the grant and loan making policies of the Scout County and reports to the Trustees grants received and distributed. Further work is being done to simplify the grant making process.

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 months 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 2021-22 and is accountable for the management of identified risks. The responsibilities for risk management are delegated by the full board of trustees to 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 2021-22 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.

Finance Management Board continue to review and monitor the financial position and processes. Implementing changes where necessary.

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 £139,430 (2020-21: £126,620) 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 (squirrels, 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 38% of our adult members are female (a slight decrease).

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 24% of our membership identify themselves as having additional needs with respect to health and abilities.

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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 12th April 2023 and signed on their behalf by: -

Trustee: S. Whatt



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.

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you, if, in our opinion:

The information given in the Trustees' Annual Report 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.

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 instances of non-compliance should be identified or considered as insignificant. A further description of our responsibilities is available on the Financial Reporting Council's website at <https://www.frc.org.uk/auditorsresponsibilities>.

This description forms part of our auditor's report.

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 Ltd
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

3 MayDate *2023*

Statements of Financial Activities

Year Ended 31st March 2022

		Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	Note	£	£	£	£
Income and Endowments from:					
Donations and legacies	3	14,426	47,499	61,925	116,244
Charitable activities	4	34,621	-	34,621	31,758
Other trading activities	5	358,109	-	358,109	179,431
Investment income	6	4,425	-	4,425	4,346
TOTAL INCOMING RESOURCES		411,581	47,499	459,080	331,779
Expenditure (see note 7) on:					
Raising funds	8	255,794	11,021	266,815	136,770
Charitable activities	9	119,208	30,646	149,854	111,817
TOTAL RESOURCES EXPENDED		375,002	41,667	416,669	248,587
NET INCOMING/OUTGOING RESOURCES BEFORE OTHER RECOGNISED GAINS		36,579	5,832	42,411	83,192
TRANSFER BETWEEN FUNDS:		-	-	-	-
OTHER RECOGNISED GAINS					
Gains (Losses) on investments	14	12,810	-	12,810	23,518
		49,389	5,832	55,221	106,710
NET INCOMING RESOURCES		49,389	5,832	55,221	106,710
Balances brought forward		783,123	91,227	874,350	767,640
Balances carried forward		832,512	97,059	929,571	874,350

Balance Sheet

as at 31st March 2022

	Note	£ 2022	£ 2021
FIXED ASSETS			
Tangible assets	13	473,089	500,734
Investments	14	139,430	126,620
		612,519	627,354
CURRENT ASSETS			
Stock	15	9,981	13,555
Debtors	16	181,603	228,235
Cash at bank and in hand		669,367	564,878
		860,951	806,668
CREDITORS: Amounts falling due within one year	17	(543,899)	(559,672)
NET CURRENT ASSETS		317,052	246,996
NET ASSETS		929,571	874,350
FUNDS			
Unrestricted:			
Designated funds	18	16,209	16,209
Other charitable funds	18	816,303	766,914
Restricted funds	19	97,059	91,227
		929,571	874,350

These financial statements were approved by the trustees on 12th April 2023 and are signed on their behalf by: -

N. McCormick (Chair Finance Management Board)

Trustee



P. Harnby (County Treasurer)

Trustee



Notes to the Financial Statements Year Ended 31st March 2022

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) 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

	2022	2021
	£	£
County Commissioner		
- in attending District AGMs throughout the County, Regional Conferences and meetings, reimbursement of costs paid on behalf of Durham Scout County Council	-	-
Other Trustees		
- Reimbursement of travel and other costs paid on behalf of Durham Scout County Council	-	-
	<u>-</u>	<u>-</u>

There were no trustees' expenses paid for the year ended 31st March 2022 nor for the year ended 31st March 2021.

Other than disclosed above, no other Trustees, nor any person connected to them, have received any remuneration or expenses during the current or previous year.

3. Donations and Legacies

	Unrestricted	Restricted	Total Funds
	Funds	Funds	2022
	£	£	£
2022			
Sir J Priestman Charitable Trust	2,700	-	2,700
W A Handley Charitable Trust	-	1,750	1,750
Miscellaneous donations including :			
Corporate donations	1,339	12,901	14,240
M Craig	10,387	-	10,387
Clothworkers Foundation	-	15,000	15,000
Shakespeare Temperance Trust	-	3,000	3,000
Catherine Cookson Trust	-	3,000	3,000
Bernard Sunley Foundation	-	11,848	11,848
	<u>14,426</u>	<u>47,499</u>	<u>61,925</u>
	Unrestricted	Restricted	Total Funds
	Funds	Funds	2021
	£	£	£
2021			
Sir J Priestman Charitable Trust	2,700	-	2,700
W A Handley Charitable Trust	-	1,750	1,750
Miscellaneous donations including :			
Corporate donations	-	36,779	36,779
Youth Investment Fund	-	24,288	24,288
Sir James Knott	-	10,000	10,000
CAF Resilience Grant	15,020	-	15,020
Lottery Grant	15,000	10,707	25,707
	<u>32,720</u>	<u>83,524</u>	<u>116,244</u>

4. Charitable Activities

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
County activities	34,621	-	34,621
	<u>34,621</u>		<u>34,621</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
County activities	31,758	-	31,758
	<u>31,758</u>		<u>31,758</u>

5. Other Trading Activities

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021
	£	£	£	£
Scout shop sales	40,953	40,953	12,262	12,262
Membership fees	52,380	52,380	61,657	61,657
Activity Centre fees	264,776	264,776	105,512	105,512
	<u>358,109</u>	<u>358,109</u>	<u>179,431</u>	<u>179,431</u>

6. Investment Income

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Bank interest received	23	0	23	58
Dividends	4,402	0	4,402	4,288
	<u>4,425</u>	<u>0</u>	<u>4,425</u>	<u>5,241</u>

7. Expenditure

2022	Allocation basis	Scout Store £	Training Courses £	YIF Expenses £	Member Services £	Moor House £	Governance £	Total 2022 £
Costs directly allocated to activities								
Cost of Sales	Direct	28,843	-	-	5,260	19,604	-	53,707
Sales Commission	Direct	-	-	-	-	3,512	-	3,512
Licences		-	-	-	1,023	2,208	-	3,231
Staff costs	Direct	6,962	3,677		29,210	135,215	3,677	178,741
Repayment of overclaim of YIF Grant		-	-	23,798	-	-	-	23,798
Training costs	Direct	-	269	-	-	-	-	269
Event costs and support to members	Direct	-	-	-	9,219	-	-	9,219
International Expense	Direct	-	-	-	12,763	-	-	12,763
Donations	Direct	-	-	-	6,848	-	-	6,848
Sub total		35,805	3,946	23,798	64,323	160,539	3,677	292,088
Support Costs								
Advertising	Direct	-	-	-	240	308	-	548
Depreciation	Direct	596	-	-	11,180	17,791	-	29,567
Loss on disposal of assets						577		577
Rates and water	Direct	-	-	-	526	2,884	-	3,410
Insurance	Direct	-	-	-	2,512	6,214	-	8,726
Cleaning		-	-	-	149	843	-	992
Heat and light	Direct	-	-	-	1,267	7,180	-	8,447
Investment management fees	Direct	-	-	-	300	-	-	300
Audit and legal	Direct	-	-	-	-	-	27,975	27,975
Motor Expenses	Direct	-	-	-	18	-	-	18
Travelling & Meeting	Direct	-	-	-	725	67	-	792
Bank Charges	Usage	28	-	-	56	56	-	140
Telephone costs	Staff time	190	-	-	382	1,892	-	2,464
Other office costs	Staff time	312	880	-	1,936	4,794	880	8,802
Sundry expenses	Staff time	-	-	-	508	1,191	-	1,699
Card M/C	Usage	-	-	-	215	473	-	688
Repairs	Direct	552	-	-	-	18,603	-	19,155
Printing, stationery and post	Direct	330	-	-	186	815	-	1,331
Irrecoverable input tax	Usage	-	-	-	4,475	4,475	-	8,950
Sub total		2,008	880	-	24,675	68,163	28,855	124,581
Total Expenditure		37,813	4,826	23,798	88,998	228,702	32,532	416,669

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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
Sub total		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
Sub total		1,532	909	1,170	22,783	44,242	15,680	86,316
Total Expenditure		13,440	3,670	10,350	79,656	123,030	18,441	248,587

8. Cost of Raising Funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Scout shop purchases	37,813	-	37,813	13,440	13,440
Investment management fees	300		300	300	300
Activity Centre fees	217,681	11,021	228,702	123,030	123,030
	255,794	11,021	266,815	136,770	136,770

9. Cost of Charitable Activities Per Fund

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Events and support provided to members	81,850	30,646	112,496
Training	4,826	-	4,826
Governance costs	32,532	-	32,532
	119,208	30,646	149,854

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Events and support provided to members	79,356	10,350	89,706
Training	3,670	-	3,670
Governance costs	18,441	-	18,441
	101,467	10,350	111,817

10. Cost of Charitable Activities by Activity Type

	Activities undertaken directly £	Support Costs £	Total funds 2022 £	Total funds 2021 £
Events and support provided to members	88,121	24,375	112,496	89,706
Training	3,946	880	4,826	3,670
Governance costs	3,677	28,855	32,532	18,441
	95,744	54,110	149,854	111,817

11. Payroll Costs

2022 £	2021 £
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The aggregate payroll costs were:

Wages and Salaries	175,866	133,287
Social Security costs	5,320	2,749
Pension Contributions	2,656	2,022
	<u>183,872</u>	<u>138,058</u>

Particulars of Employees:

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

	2022	2021
Store and cleaning staff	1	1
Administration	3	3
Campsite and activities	12	7
	<u>16</u>	<u>11</u>

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

Key management personnel received remuneration of £32,777 in the year. (2021: £27,356)

12. Auditors Remuneration

	2022	2021
	£	£
Audit fees	<u>7,000</u>	<u>4,000</u>

13. Tangible Fixed Assets

Cost	Freehold		Total £
	Land & Buildings £	Fixtures & Equipment £	
At 1 April 2021	629,915	288,644	918,559
Additions	0	2,499	2,499
Disposals	0	(1,320)	(1,320)
At 31 March 2022	629,915	289,823	919,738
Depreciation			
At 1 April 2021	178,510	239,315	417,825
Charge for the year	11,285	18,282	29,567
Disposals		(743)	(743)
At 31 March 2022	189,795	256,854	446,649
Net book value			
At 31 March 2022	440,120	32,969	473,089
At 31 March 2021	451,405	49,329	500,734

Included above is £95,000 (2021: £95,000) relating to freehold land which has not been depreciated.

14. Fixed Asset Investments

	2022 £
Listed investments:	
Market value at 1st April 2021	126,620
Addition in year at cost	0
Disposals	0
Net unrealised investment gain	12,810
Market value 31st March 2022	139,430

15. Stock

	2022 £	2021 £
Store stock	9,981	13,555
D of E Books	0	0
	9,981	13,555

16. Debtors

2022 2021

	£	£
Trade debtors	170,373	194,587
Prepayments and accrued income	6,878	22,246
Loans to groups	3,485	4,235
Other debtor	867	7,167
	<u>181,603</u>	<u>228,235</u>

17. Creditors: Amounts Falling Due Within One Year

	2022	2021
	£	£
Trade creditors	6,471	754
Accruals and deferred income	477,702	527,918
Other loans	30,000	30,000
VAT	5,451	0
Other creditors	24,275	1,000
	<u>543,899</u>	<u>559,672</u>

18. Funds MOVEMENT IN UNRESTRICTED FUNDS

	General Funds £	Designated Funds £	Total £
Balance at 1 April 2021	766,914	16,209	783,123
Income and gains	424,391		424,391
Expenses and losses	(375,002)		(375,002)
Transfers			
Balance at 31 March 2022	<u>816,303</u>	<u>16,209</u>	<u>832,512</u>

DESIGNATED FUNDS	Balance at	Income	Expenditure	Transfers	Balance at
	1.4.2021	& Gains	& Losses		31.3.2022
	£	£	£		£
The Horace Robinson International Fund	14,613	0	0		14,613
County Development Fund	1,596	0	0	0	1,596
	16,209	0	0		16,209

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	Income	Expenditure	Transfers	Balance at
	1.4.2021	& Gains	& Losses		31.03.22
	£	£	£	£	£
County Commissioners Fund	13,458	-	-	-	13,458
Testimonial Fund	8,654	-	-	-	8,654
Moorhouse Development Fund	622	3,405	1,435	-	2,592
Capital Projects Fund	16,393	-	-	-	16,393
Youth Investment Fund	23,798	-	23,798	-	-
W A Handley Development Fund	10,500	1,750	-	-	12,250
Scouting at Home	-	3,942	1,971	-	1,971
Bernard Sunley Fund	-	6,848	6,848	-	-
Crowdfund	4,100	-	-	(4,100)	-
AAP Fund	10,918	-	5,852	-	5,066
YLT 1st Aid Fund	2,784	-	-	-	2,784
Events	-	2,654	-	-	2,654
MH Accessible Accommodation Fund	-	28,900	1,763	4,100	31,237
	91,227	47,499	41,667	-	97,059

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.

W A Handley Development Fund

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

Scouting at Home

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

Bernard Sunley Fund

Represents a grant received to assist local scout groups with the cost of outdoor activities.

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.

Events

Represents funds to help run future scout events.

MH Accessible Accommodation Fund

Represents funds to improve disabled access to Moor House and renovate the accessible accommodation.

20. Analysis of Net Assets Between Funds

Tangible **Current**
Assets less

	Fixed Assets	Liabilities	Total
	£	£	£
Restricted Funds			
County Commissioner's Fund	-	13,458	13,458
Testimonial Fund	-	8,654	8,654
Moorhouse Development Fund	-	2,592	2,592
Capital Projects Fund	-	16,393	16,393
Youth Investment Fund	-	-	-
W A Handley Development Fund	-	12,250	12,250
Scouting at Home		1,971	1,971
AAP Fund		5,066	5,066
YLT 1st Aid Fund		2,784	2,784
Events	-	2,654	2,654
MH Accessible Accommodation Fund	1,080	30,157	31,237
	1,080	95,979	97,059
Unrestricted Funds	611,439	221,073	832,512
Total net assets	612,519	317,052	929,571

21. Commitments

The charity had total guarantees and commitments at the balance sheet date of £1,478(2021: £2,174).

22. Related Parties Disclosure

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

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