

Charity registration number 520719

DURHAM SCOUT COUNTY COUNCIL
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

DURHAM SCOUT COUNTY COUNCIL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	N McCormick H Stubbs J Elliott CA Batty SA Whatt B Johnson P Harnby AV Pelling CP Gronow RD Currah G Piskosz M Ireland	(Appointed 27 June 2023) (Appointed 27 June 2023)
Charity number	520719	
Auditor	Robson Laidler Accountants Limited Fernwood House Fernwood Road Jesmond Newcastle upon Tyne NE2 1TJ	
Bankers	CAF Bank Kings Hill West Malling Kent UK ME19 4TA Lloyds Bank 19 Market Place Durham DH1 3NL	

DURHAM SCOUT COUNTY COUNCIL

CONTENTS

	Page
Chairman's statement	1 - 2
Trustees' report	3 - 9
Independent auditor's report	10 - 12
Statement of financial activities	13 - 14
Balance sheet	15
Statement of cash flows	16
Notes to the financial statements	17 - 29

DURHAM SCOUT COUNTY COUNCIL

CHAIRMAN'S STATEMENT

FOR THE YEAR ENDED 31 MARCH 2024

As the Chair of Durham Scouts Trustee Board, it gives me great pleasure to present our Trustees' Annual Report for the year ending 31st March 2024.

This year has seen us concentrating on gradually implementing the changes required under the Transition agenda led by Greg Piskosz our Transformation Lead. No one likes to change but the changes reflect updates in governance and requirements of the Charity Commission, as well as taking a new and bold look at structures, training and responsibilities in Scouting. Greg is doing a sterling job, and we are grateful for his commitment and enthusiasm.

I am grateful for each and every adult who freely gives of their time to make sure that the County has a sound grass roots Scouting experience and an exciting and challenging District and County Programme of Scouting.

Last year I invited you to return to Moor House Activity Centre and experience some of the activities we have on offer for all our young people. I'm pleased to see that many of you have come and enjoyed the activities and perhaps spent a few nights camping in the grounds. We are extremely fortunate to have this facility, and I am grateful to Mark Ireland who chairs the Moor House Management Board and to the staff and volunteers who so expertly look after our facilities.

Behind the scenes we have been working on several challenges which have been time consuming. I am grateful for the contributions of Bryan Johnson and our Trustees who have spent time ensuring our policies and procedures are fit for purpose and in the forthcoming year we will continue to refresh these and provide examples of how these can be used at District and Group level.

My thanks go to the Chair of our Finance Management Board, Nick McCormick and County Treasurer, Phil Harnby for their hard work in managing our finances and providing us with the Annual Statement of accounts, and to Steven Whatt for his diligent secretarial support in the County

Can I thank all our volunteers and staff members for their contribution to the Scout County and wish you all an enjoyable future year in Scouting.

Good Scouting.
Hilary Stubbs



County Chair

Date: 15/12/24

DURHAM SCOUT COUNTY COUNCIL

CHAIRMAN'S STATEMENT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

County Lead Volunteer' Report

I am delighted to say that the year 2023 to 2024 was, for the County, yet again another very busy and successful year. We've had another year of growth on the previous year, and we have continued to deliver many fantastic activities and opportunities for our young people. We have been guided by our values of integrity, respect, care, belief and cooperation by all our members. Our adult volunteers have continued to step up to the challenge of providing skills for life with sound governance of our charity by way of our trustees supported by the wider County Team. We are ensuring that we continue to meet our charitable objectives in a safe, responsible and robust manner with commitment to safety and safeguarding being a priority.

Scouting continues to be delivered week to week with fantastic enthusiasm, from our dedicated team of adult volunteers, across our 14 Districts of the county with outdoors, challenges and adventure featuring as a key part of that experience.

Our aim, as a County, is to continue to support and supplement the work of our leaders across the county. By providing larger scale events that are competitive and adventurous we will enhance our programme of delivery to our young people and enable them to engage and share experiences with others beyond their own groups.

The success of scouting in our county does not happen by chance. We are blessed with fantastic frontline volunteers that meet every week to deliver new experiences to our young members. They are supported by those working so hard behind the scenes as well as our trustees that manage and support with the governance that makes scouting work safely and effectively within our County and Districts.

I would personally like to thank everyone who gives up their time to support scouting in Durham Scout County and I hope that you will continue to do so as we move into another year of scouting ahead of us.

On behalf of every young member, I thank you for everything that you do to make scouting exciting, challenging, rewarding and safe.

Finally, I would like to take this opportunity to thank everyone who has a County or District role for their much-valued support. I would like to thank everyone involved in Scouting in Durham Scout County for everything that you do, whether it's weekly, monthly or just once a year. As Baden-Powell said, "the most worth-while thing is to try to put happiness into the lives of others" and I think that is what we do.

Bryan Johnson,
County Lead Volunteer.

DURHAM SCOUT COUNTY COUNCIL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Charities Act 2011 and "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 1 January 2019).

Objectives and activities

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 Trustee Board.

Trustees are appointed in accordance with the POR of the Scout Association and as specified in the County's constitutional document.

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

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

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.

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.

DURHAM SCOUT COUNTY COUNCIL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance

Events

Over the 2023/2024 year the Events Team have delivered awesome activities and magical memories creating Skills for Life to 34 Squirrels, 681 Beavers, 842 Cubs, 721 Scouts, 529 Explorers along with many adult volunteers! These events range from our flagship event Confido to our smaller events: Pete Swinney or The Geoffrey Gordon Cup, each and every one of them providing a unique experience for our young people to challenge themselves and learn something new.

Our competition winners for the last year are:

The Geoffrey Gordon Cup 2024 - 1st Framwellgate Moor Explorers

Pete Swinney Competition 2024 - Sedgefield Cubs

Cooper Cup 2023 - 19th Durham Cubs

Claire Freeburn

Event Team Leader

Youth Membership

County Top Awards Report for 2023 – 2024

Firstly, I would like to introduce myself as Team Lead for Top Awards for the County. I have been doing this role partly as ACC Explorers for the last 3 years.

We have seen a few top awards this year with 6 being presented in the previous calendar year with 4 of the recipients, Catherine Batty, Ethan Rawlins, Matthew Taylor and Christopher Turnbull attending the Day of Celebration and Parade in Windsor back in April. We hope to see the other 2 recipients, attend this coming year. It was also nice to see both James Elliot and Dizzy Peverley awarded their Kings Coronation medal for work they did during the Kings Coronation.

In the last month we have also had the pleasure of another Kings Scout Award in the County going to Elizabeth Robertson from South Shields. Elizabeth will also be receiving her invite to the Windsor Parade through the post.

If you require any information regarding Top Awards across the County for any section and whatever level then please reach out to me and drop me an e-mail.

Andy Carr

Team Lead Top Awards, County Durham

DURHAM SCOUT COUNTY COUNCIL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

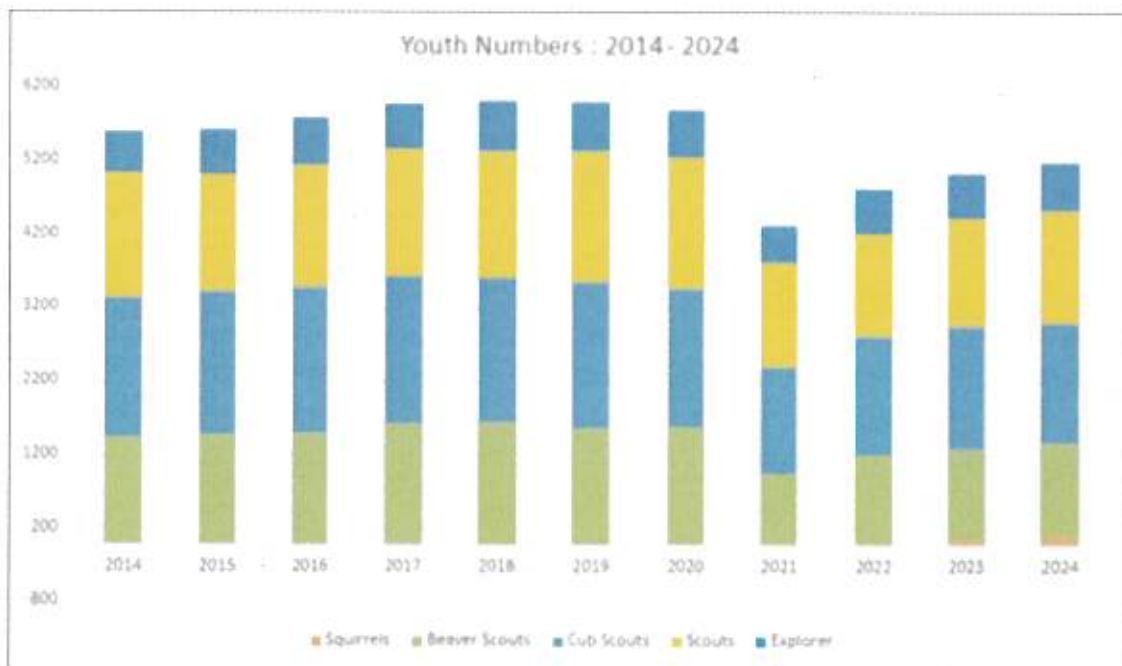
Membership statistics

We are delighted to share that for the fourth consecutive year, we have been able to provide Scouting for more young people, with an overall growth of 3.4% on last year.

As can be seen in the chart below, 2023-24 was a year of growth in youth numbers, with an increase of 3.7% in membership in the core 4 to 18 age range across the County.

Following last year's decrease in membership of the 18 to 24 year-old Scout Network there was a significant 57.8% increase in membership in the year. This is matched with a 66.7% increase in Squirrel membership. The only section to show no growth was the Cub section, but their decrease in numbers is small (1660 in 2022-23 to 1626 in 2023-24). It is also pleasing to note that we had a 2.4% increase in adult members giving a total County overall increase of 3.4%.

Scouting in the County continues to provide opportunities for 5339 young people, supported by 1781 adults. This is a significant contribution to the development of young people, and we can be justly proud of our commitment to the young people of our Scout County.



DURHAM SCOUT COUNTY COUNCIL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

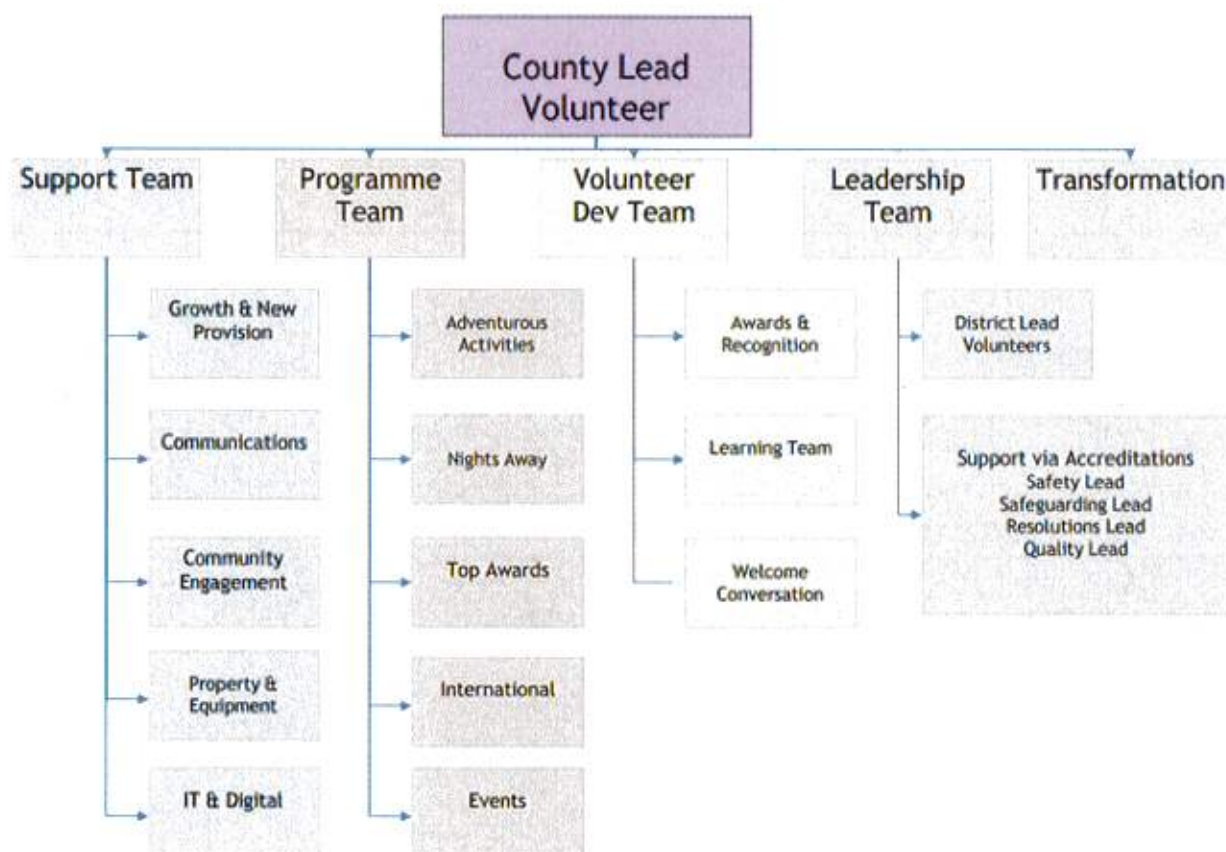
Improving the volunteer experience

Significant progress has been made with the Transformation project, designed to improve the volunteer experience. As a reminder the four themes are:

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

During the year meetings and briefing sessions have been held across the County at all levels to ensure that the key messages and impacts of the Transformation project, especially cultural changes are understood. In addition, resources have been shared with District Lead Volunteers to support the implementation of change in their districts.

The new County Team has been developed and is described below :



The coming year will see a large amount of work being completed as we make the transition to our new way of working: Key milestones are:

- Recruitment of County Team Leaders
- Recruitment of Sub Team Leaders to support the county Team Leaders
- Major housekeeping and data cleanse of Compass in readiness for a digital switch over to the new system
- Conversations with volunteers whose roles do not naturally migrate into the new system
- Embedding of team based way of working
- Embedding new role titles

Greg Piskosz
Transformational Lead Volunteer.

DURHAM SCOUT COUNTY COUNCIL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Financial review

The Statement of Financial Activities shows that the charity's operating income in 2023-24 increased to £686,190 (from £570,196 in 2022-23) primarily due to the income in relation to the World Scout Jamboree being reflected in full in the current year.

In addition, the increase in activities levels showed a corresponding increase in operating expenses in 2023-24 to £647,288 (2022-23: £535,080).

Total incoming resources therefore exceeded total resources expended by £38,902 (2022-23: £35,116). 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 £43,913 (2022-23: surplus of £32,014).

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 2023-24 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, or the County Lead Volunteer and the County Team as appropriate.

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 review and monitor the financial position and processes.

Implementing changes where necessary. Moor House Management Board review and monitor the risks associated with Moor House Adventure Centre.

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.

Grant and loan making policy

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. Finance Management Board manages the grant and loan making policies of the Scout County and reports to the Trustees grants received and distributed. Work has been done to simplify the grant making process, and further work in simplifying the application process and policies continues.

Investment policy

The charity held £141,339 (2022-23: £136,328) 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.

DURHAM SCOUT COUNTY COUNCIL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Plans for future periods

The County has continued to provide a full programme of activities post COVID. 2024/25 and beyond will see this continue, with potential new events being considered.

We are aware of several areas of investment which are required around Moor House in order to continue to provide to our members and new users. The coming years will see these explored further and some solid plans put into place.

Structure, governance and management

The charity is a registered charity, governed by its Constitution and in accordance with the POR of the Scout Association.

The trustees who served during the year and up to the date of signature of the financial statements were:

N McCormick

H Stubbs

J Elliott

(Appointed 27 June 2023)

CA Batty

(Appointed 27 June 2023)

SA Whatt

B Johnson

CG Knox

(Resigned 31 May 2024)

P Harnby

AV Pelling

CP Gronow

RD Currah

G Piskosz

M Ireland

I Hill

(Resigned 30 September 2023)

I Hammond

(Resigned 31 August 2023)

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.

The County Lead Volunteer and County Youth Lead are ex-officio trustees.

Additional trustees are elected or co-opted to the County Trustee Board 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 defined terms of reference approved by the trustees:-

The Moor House Management Board manages the operation of Moor House Activity Centre.

The Finance Management Board is responsible for defining financial policy, establishing financial and accounting practices, ensuring effective financial governance and raising additional funds.

The Chair of both boards is appointed by the Trustee Board and is required under the Terms of Reference to be a trustee of the charity and report to the full board of trustees.

DURHAM SCOUT COUNTY COUNCIL

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Statement of trustees' responsibilities

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

The 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 state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' report was approved by the Board of Trustees.


.....

SA Whatt
Trustee

Date: 15/12/24

DURHAM SCOUT COUNTY COUNCIL

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF DURHAM SCOUT COUNTY COUNCIL

Opinion

We have audited the financial statements of Durham Scout County Council (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of 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 *Auditor's 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 other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for 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 other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

Matters on which we are required to report by exception

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

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

DURHAM SCOUT COUNTY COUNCIL

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF DURHAM SCOUT COUNTY COUNCIL

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they 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 cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with 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 an auditor's report 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.

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.

DURHAM SCOUT COUNTY COUNCIL

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF DURHAM SCOUT COUNTY COUNCIL

Other matters

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

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 the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

M Moran

Michael T Moran BA FCA (Senior Statutory Auditor)
for and on behalf of Robson Laidler Accountants Limited

7 January 2025

Statutory Auditor

Fernwood House
Fernwood Road
Jesmond
Newcastle upon Tyne
NE2 1TJ

Robson Laidler Accountants Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

DURHAM SCOUT COUNTY COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

Current financial year		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
	Notes				
Income and endowments from:					
Donations and legacies	3	3,378	1,750	5,128	20,776
Charitable activities	4	263,272	-	263,272	121,074
Other trading activities	5	402,797	-	402,797	401,906
Investments	6	13,219	-	13,219	8,412
Other income	7	1,774	-	1,774	18,028
Total income		684,440	1,750	686,190	570,196
Expenditure on:					
Raising funds	8	313,011	-	313,011	310,934
Charitable activities	9	333,889	388	334,277	224,146
Total expenditure		646,900	388	647,288	535,080
Net gains/(losses) on investments	15	5,011	-	5,011	(3,102)
Net income		42,551	1,362	43,913	32,014
Net movement in funds	12	42,551	1,362	43,913	32,014
Reconciliation of funds:					
Fund balances at 1 April 2023		896,902	64,683	961,585	929,571
Fund balances at 31 March 2024		939,453	66,045	1,005,498	961,585

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

DURHAM SCOUT COUNTY COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

Prior financial year	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income and endowments from:				
Donations and legacies	3	3,653	17,123	20,776
Charitable activities	4	121,074	-	121,074
Other trading activities	5	401,906	-	401,906
Investments	6	8,412	-	8,412
Other income	7	18,028	-	18,028
Total income		<u>553,073</u>	<u>17,123</u>	<u>570,196</u>
Expenditure on:				
Raising funds	8	296,561	14,373	310,934
Charitable activities	9	224,146	-	224,146
Total expenditure		<u>520,707</u>	<u>14,373</u>	<u>535,080</u>
Net gains/(losses) on investments	15	<u>(3,102)</u>	<u>-</u>	<u>(3,102)</u>
Net income		29,264	2,750	32,014
Transfers between funds		35,126	(35,126)	-
Net movement in funds	12	64,390	(32,376)	32,014
Reconciliation of funds:				
Fund balances at 1 April 2022		832,512	97,059	929,571
Fund balances at 31 March 2023		<u>896,902</u>	<u>64,683</u>	<u>961,585</u>

DURHAM SCOUT COUNTY COUNCIL

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	17		474,871		491,615
Investments	18		141,339		136,328
			<u>616,210</u>		<u>627,943</u>
Current assets					
Stocks	19	5,000		5,884	
Debtors	20	98,493		168,199	
Cash at bank and in hand		735,094		676,920	
			<u>838,587</u>	<u>851,003</u>	
Creditors: amounts falling due within one year	21		<u>(449,299)</u>	<u>(517,361)</u>	
Net current assets			<u>389,288</u>		<u>333,642</u>
Total assets less current liabilities			<u>1,005,498</u>		<u>961,585</u>
Net assets excluding pension liability			<u>1,005,498</u>		<u>961,585</u>
			<u><u>1,005,498</u></u>		<u><u>961,585</u></u>
The funds of the charity					
Restricted income funds	23		66,045		64,683
Unrestricted funds			939,453		896,902
			<u>1,005,498</u>		<u>961,585</u>

The financial statements were approved by the trustees on 15/12/24



N McCormick
Trustee



P Harnby
Trustee

DURHAM SCOUT COUNTY COUNCIL

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash generated from operations	27		48,002		42,919
Investing activities					
Purchase of tangible fixed assets		(3,047)		(43,778)	
Investment income received		13,219		8,412	
Net cash generated from/(used in) investing activities			10,172		(35,366)
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			58,174		7,553
Cash and cash equivalents at beginning of year			676,920		669,367
Cash and cash equivalents at end of year			<u>735,094</u>		<u>676,920</u>

DURHAM SCOUT COUNTY COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Durham Scout County Council is a charity registered in England and Wales, registration number 520719. It is governed by three documents:

- 1) The Scouts Association - Royal charter 1912(as amended);
- 2) The Policy, Organisation and Rules of The Scout Association(POR);
- 3) Constitution of the Durham Scout County Council

The charity's registered office is the Moorhouse Activity Centre, Rainton Gate, Houghton-le-Spring, DH4 6QY.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Durham Scouts' Deed of Trust, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

DURHAM SCOUT COUNTY COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.4 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 is 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.

1.5 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.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2-10% straight line (Freehold land is not depreciated)
Fixtures and equipment	10-50% straight line depending on the asset

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Investments are accounted for at market value at the year end. Investment income is accounted for on accruals basis.

1.8 Stocks

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

DURHAM SCOUT COUNTY COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

DURHAM SCOUT COUNTY COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	3,378	1,750	5,128	3,653	17,123	20,776
Donations and gifts						
Sir J Priestman Charitable Trust	3,000	-	3,000	2,700	-	2,700
WA Handley Charitable Trust	-	1,750	1,750	-	1,750	1,750
Corporate donations	378	-	378	953	-	953
Groundwork UK	-	-	-	-	1,000	1,000
Bernard Sunley Foundation	-	-	-	-	14,373	14,373
	<u>3,378</u>	<u>1,750</u>	<u>5,128</u>	<u>3,653</u>	<u>17,123</u>	<u>20,776</u>

4 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Charitable activities		
County activities	263,272	121,074
	<u>263,272</u>	<u>121,074</u>

DURHAM SCOUT COUNTY COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

5 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Membership fees	63,063	57,917
Scout shop sales	27,022	30,309
Activity Centre fees	312,712	313,680
Other trading activities	402,797	401,906

6 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Income from listed investments	5,557	6,012
Interest receivable	7,662	2,400
	13,219	8,412

7 Other income

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Dead of Easement	-	17,696
Miscellaneous incomes	1,774	332
	1,774	18,028

DURHAM SCOUT COUNTY COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

8 Expenditure on raising funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Trading costs						
Activity centre costs	39,022	-	39,022	12,480	14,373	26,853
Scout shop	19,484	-	19,484	28,144	-	28,144
Staff costs	155,901	-	155,901	174,582	-	174,582
Support costs	98,604	-	98,604	81,355	-	81,355
	<u>313,011</u>	<u>-</u>	<u>313,011</u>	<u>296,561</u>	<u>14,373</u>	<u>310,934</u>

9 Expenditure on charitable activities

	County activities 2024 £	County activities 2023 £
Direct costs		
Staff costs	29,696	34,547
Event costs	237,478	108,548
Other costs	2,415	24,624
	<u>269,589</u>	<u>167,719</u>
Grant funding of activities (see note 10)	9,452	-
Share of support and governance costs (see note 11)		
Support	29,483	30,591
Governance	25,753	25,836
	<u>334,277</u>	<u>224,146</u>
Analysis by fund		
Unrestricted funds	333,889	224,146
Restricted funds	388	-
	<u>334,277</u>	<u>224,146</u>

10 Grants payable

	County activities 2024 £
Grants to individuals	9,452
	<u>9,452</u>

DURHAM SCOUT COUNTY COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

11 Support costs allocated to activities

	2024 £	2023 £
Depreciation	19,791	25,252
Office costs	13,096	10,891
Rates and water	6,469	5,192
Insurance	11,575	9,774
Sundries	7,127	3,026
Heat and light	16,946	14,734
Irrecoverable input VAT	15,402	17,737
Motor and travel costs	1,940	4,023
Repairs and maintenance	34,954	20,348
Bank charges	787	969
Governance costs	25,753	25,836
	<u>153,840</u>	<u>137,782</u>

Analysed between:

Fundraising	98,604	81,355
County activities	55,236	56,427
	<u>153,840</u>	<u>137,782</u>

Governance costs comprise:

	2024 £	2023 £
Audit fees	7,390	7,420
Investment management fees	-	300
Legal and professional fees	18,363	18,116
	<u>25,753</u>	<u>25,836</u>

12 Net movement in funds

The net movement in funds is stated after charging/(crediting):

	2024 £	2023 £
Fees payable for the audit of the charity's financial statements	7,390	7,420
Depreciation of owned tangible fixed assets	19,791	25,252
	<u>27,181</u>	<u>32,672</u>

13 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

DURHAM SCOUT COUNTY COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

14 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Store and cleaning staff	1	1
Administration	4	4
Campsite and activities	12	14
Total	<u>17</u>	<u>19</u>

Employment costs	2024 £	2023 £
Wages and salaries	177,470	199,332
Social security costs	5,523	6,711
Other pension costs	2,604	3,086
	<u>185,597</u>	<u>209,129</u>

Key management personnel received remuneration of £29,390 (2023 : £21,915)

There were no employees whose annual remuneration was more than £60,000.

15 Gains and losses on investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Gains/(losses) arising on:		
Revaluation of investments	<u>5,011</u>	<u>(3,102)</u>

16 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

DURHAM SCOUT COUNTY COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

17 Tangible fixed assets

	Freehold land and buildings £	Fixtures and equipment £	Total £
Cost			
At 1 April 2023	661,513	302,003	963,516
Additions	-	3,047	3,047
At 31 March 2024	661,513	305,050	966,563
Depreciation and impairment			
At 1 April 2023	201,577	270,324	471,901
Depreciation charged in the year	11,781	8,010	19,791
At 31 March 2024	213,358	278,334	491,692
Carrying amount			
At 31 March 2024	448,155	26,716	474,871
At 31 March 2023	459,936	31,679	491,615

Included above is £95,000 (2023 : £95,000) relating to freehold land which has not been depreciated.

18 Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 April 2023	136,328
Valuation changes	5,011
At 31 March 2024	141,339
Carrying amount	
At 31 March 2024	141,339
At 31 March 2023	136,328

19 Stocks

	2024 £	2023 £
Finished goods and goods for resale	5,000	5,884

DURHAM SCOUT COUNTY COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

20 Debtors	2024	2023
	£	£
Amounts falling due within one year:		
Trade debtors	79,453	37,627
Other debtors	2,038	3,518
Prepayments and accrued income	17,002	127,054
	<u>98,493</u>	<u>168,199</u>
21 Creditors: amounts falling due within one year	2024	2023
	£	£
Trade creditors	8,721	16,668
Other creditors	37,200	31,327
Accruals and deferred income	403,378	469,366
	<u>449,299</u>	<u>517,361</u>
22 Retirement benefit schemes	2024	2023
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	2,604	3,086
	<u>2,604</u>	<u>3,086</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

DURHAM SCOUT COUNTY COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

23 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Movement in funds			Balance at 31 March 2024 £
	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	
County Commissioners Fund	13,223	-	(388)	12,835
Testimonial Fund	8,654	-	-	8,654
Moorhouse Development Fund	2,592	-	-	2,592
Capital Projects Fund	16,393	-	-	16,393
WA Handley Development Fund	14,000	1,750	-	15,750
Scouting At Home	1,971	-	-	1,971
AAP Fund	5,066	-	-	5,066
YLT 1st Aid Fund	2,784	-	-	2,784
	<u>64,683</u>	<u>1,750</u>	<u>(388)</u>	<u>66,045</u>

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 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 Sir James Knott Charitable trust for capital projects of the charity or scout groups within Durham Scout County.

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.

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.

DURHAM SCOUT COUNTY COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

24 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Gains and losses £	At 31 March 2024 £
The Horace Robinson International Fund	10,613	5,285	(500)	-	-	15,398
County Development Fund	1,596	3,000	-	-	-	4,596
General funds	884,693	676,155	(646,400)	-	5,011	919,459
	<u>896,902</u>	<u>684,440</u>	<u>(646,900)</u>	<u>-</u>	<u>5,011</u>	<u>939,453</u>

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.

25 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	474,871	-	474,871
Investments	141,339	-	141,339
Current assets/(liabilities)	323,243	66,045	389,288
	<u>939,453</u>	<u>66,045</u>	<u>1,005,498</u>

DURHAM SCOUT COUNTY COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

25 Analysis of net assets between funds

(Continued)

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 March 2023:			
Tangible assets	491,615	-	491,615
Investments	136,328	-	136,328
Current assets/(liabilities)	268,959	64,683	333,642
	<u>896,902</u>	<u>64,683</u>	<u>961,585</u>

26 Related party transactions

During the year the charity paid £1,080 to RC Events Services Ltd, a company in in which Trustee R Currah is also a director, for goods and services on an arms length basis.

27 Cash generated from operations

	2024 £	2023 £
Surplus for the year	43,913	32,014
Adjustments for:		
Investment income recognised in statement of financial activities	(13,219)	(8,412)
Fair value gains and losses on investments	(5,011)	3,102
Depreciation and impairment of tangible fixed assets	19,791	25,252
Movements in working capital:		
Decrease in stocks	884	4,097
Decrease in debtors	69,706	13,404
(Decrease) in creditors	(68,062)	(26,538)
Cash generated from operations	<u>48,002</u>	<u>42,919</u>

28 Analysis of changes in net funds

The charity had no material debt during the year.