



# **Durham Scout County Council**

## **Annual Report and Accounts**

### **2022 - 2023**





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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

This is my first annual report as County Chair, so it gives me great pleasure to present to you the Annual Report for Durham Scout County for the year ending March 2023 and to record my thanks to Steven Whatt my predecessor.

This year has been an exciting year as we moved back to a full programme of face-to-face Scouting following the COVID pandemic. We have learnt from the period of lockdown and some of the good points such as on-line business meetings have continued.

It is very pleasing to see that our membership has not significantly decreased due to the pandemic and as the year has progressed, we have seen the introduction of Squirrels, a new section for 4 to 5 year olds. During the year we have opened 6 Squirrels Dreys across 14 Districts of the County.

Over the year we have seen members and customers returning to Moor House Activity Centre. This is an amazing resource for all our members, and I encourage everyone to plan in a day visit or camp at our facility. Where else can you try a range of activities from tomahawk throwing, a toboggan run or a backwoods cooking session. My thanks go to all our staff and volunteers for their work at Moor House.

One of our main aims in Scouting is 'Preparing young people with skills for life' This relies on a sound governance structure led by our Trustees and a dedicated team of leaders and helpers across the Scout County. I am so grateful to everyone who contributes to this aim and gives endlessly of their time and skills.

During the year we have started on the Transformation agenda and at the 2021/22 AGM we, as a County, took our first step in

moving towards a new delivery of governance, by approving the Constitution of the County Trustee Board. This is the beginning of changes at County level, and we will see many exciting changes across our Districts and Groups over the next year. As a voluntary organisation it is important that we look at how we recruit, train and keep our volunteers and the structures we have in County. We are aiming through the Transformational agenda, to break down some of the barrier so that we can grow our County in a way that is inclusive and welcoming to all.

During the year the County Trustees have spent time ensuring our policies and procedures are fit for purpose and in the forthcoming year we will continue to refresh these.

My particular thanks go to the Chair of our Financial Management Board and County Treasurer for their hard work in managing our finances and providing us with the Annual Statement of accounts.

Can I thank each and every volunteer and staff member for their contribution to the Scout County and wish them an enjoyable future year in Scouting.

Good Scouting.

Hilary Stubbs

County Chair

## County Commissioners Report

### Overview

The year April 2022 to March 2023 was for the County somewhat a year of the phoenix, rising out of the ashes of the pandemic. We've had a year of growth, and achievement and delivered many fantastic opportunities for our young people. Guided by our values of integrity, respect, care, belief and cooperation, the powerhouse of our County – 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 and supported by the wider County Team, ensuring we have continued to meet our charitable objectives in a safe, responsible, and fun manner.

### What's been happening?

To use the phrase “we've been busy this year” would be somewhat of an understatement. Our Scout programme has been taking place week to week in section meetings across our 14 Districts with outdoors and adventure featuring as a key part of that experience. As a County, we look to support and supplement the work our leaders do by staging larger events either to allow a more competitive nature to our programme, for our young people to engage and share experiences with others beyond their own group, to produce larger events that require a 'critical mass' to be sustainable and to ensure we reward and recognise our young people and volunteers in the best ways possible.

Starting off in April, we had members of the County who had achieved their highest award – the Queen's Scout Award and other senior awards for gallantry and good service attend The Scout's annual parade at Windsor Castle. Explorer Scouts and Scout Network went on a

Monopoly run across the County, with Team Dishwasher being triumphant of the 19 teams that took part. May saw the restart of some of our longest-running competitions in the County, the Dryburn Cup and Vaux Ambulance Shield, a weekend full of challenges and activities for the Scout section, whilst being assessed for their teamwork and modern camp craft skills and undertaking a full day's first aid-based incident hike on Saturday. Congratulations to the 1<sup>st</sup> Belmont Scouts who won the Dryburn Cup and the 1<sup>st</sup> Framwellgate Friday Scouts who won the Vaux Ambulance Shield. Also taking place over the same weekend was our first Cub event of the year – the Pete Swinney Competition, a day-long orienteering challenge for over 300 young people, won by the 1<sup>st</sup> Winlaton Cubs.

Heading into the summer months we held our Beaver Picnic and Pitch Up, a full day's activity and adventure for our 6 to 8 years olds, with a giant picnic followed by a rousing campfire and a night's camping. For a lot of our younger members, this was the first time away from home and the first time sleeping in a tent – with some very special memories being made. This was followed in July by Cubboree – another two fun-packed days of activities at Moor House Adventure Centre with the theme of 'Around the World', hosting over 700 Cubs from all over the County, a good time was had by all.

In September, a contingent of our adult volunteers spent the weekend at the annual Gilwell Reunion, held at Gilwell Park, the headquarters of The Scout Association. A time of reflection, learning, sharing of ideas and some time to come together with leaders from around the UK and further afield. This was quickly followed by the Cub section's Cooper Cup Challenge, which this year was won by the 2nd Annfield Plain. Unfortunately, also during this month, we learned of the passing of our patron and monarch, Her Majesty Queen Elizabeth II. Every member of our

movement makes a promise to do their duty to the Queen. The Queen was symbolic of a commitment to good citizenship, living by virtuous morals and values and serving others in our community. We had the privilege to have some of our Scout Network members travel down to London to provide service for both the lying in state and subsequent funeral.

On a happier note, the winter months saw some impressive events for our older sections. In October, Confido our biggest annual event for some 1200+ Scouts and Explorers were brought together with the theme of 'The Movies'. It was a weekend of high adventure and experience, with a festival vibe, making full use of Moor House Adventure Centre. November saw Midnight Madness, an overnight incident hike for Explorers in the local countryside delivered by our friends from Durham University Scout and Guide Group which was won this year by Team Bathgate from CLS Centurions. And then we had the Scout Network Chill Out Camp, at West Hall in January, where our 18 to 25 year old members could relax, recharge and be inspired by all things Mexican, (the theme of camp), with a little site service and stroll to Seaburn seafront.

A busy February, started with our postponed County Awards Day, celebrating the achievements of our members. We invited families and friends along to share in the success and were joined by the HM Lord Lieutenant Sue Snowdon to present the awards. With an X Factor style production at The Glow Centre, we gave several hundred adults and young people a day to remember. Our congratulations to everybody who achieved an award. Did you know that in the last 12 months over 800 top awards have been achieved by our young people. That is a lot of hard work, determination, and effort, simply amazing!

Our final event of the year was the ever popular Geoffrey Gordon Cup, which has been running since the 1930s, this year taking place in the North Yorkshire Moors at Pybus.

Day 1 consisted of spent completing an 18km incident hike, carrying full kit across the Moors, with Day 2 culminating in an orienteering challenge over similar terrain, all in some extremely wet and windy weather. Congratulations go to this year's winners TJ & The Hughes from CLS Centurions.

## Youth Membership

We are delighted to share that for the third consecutive year, we have been able to provide Scouting to more young people, with an overall growth of 4.23% on last year

As can be seen in the chart below, 2022-23 was a year of growth in youth numbers, with an increase of 5% in membership in the core 4 to 18 age range across the County.

It is disappointing to note a reduction of 16% in the 18 to 24 year-old Scout Network. The Network section reduction is due to fewer Explorers moving up to Scout Network, and plans have been put into place to help support growth in this section. We are optimistic that numbers will show an increase in 2024.

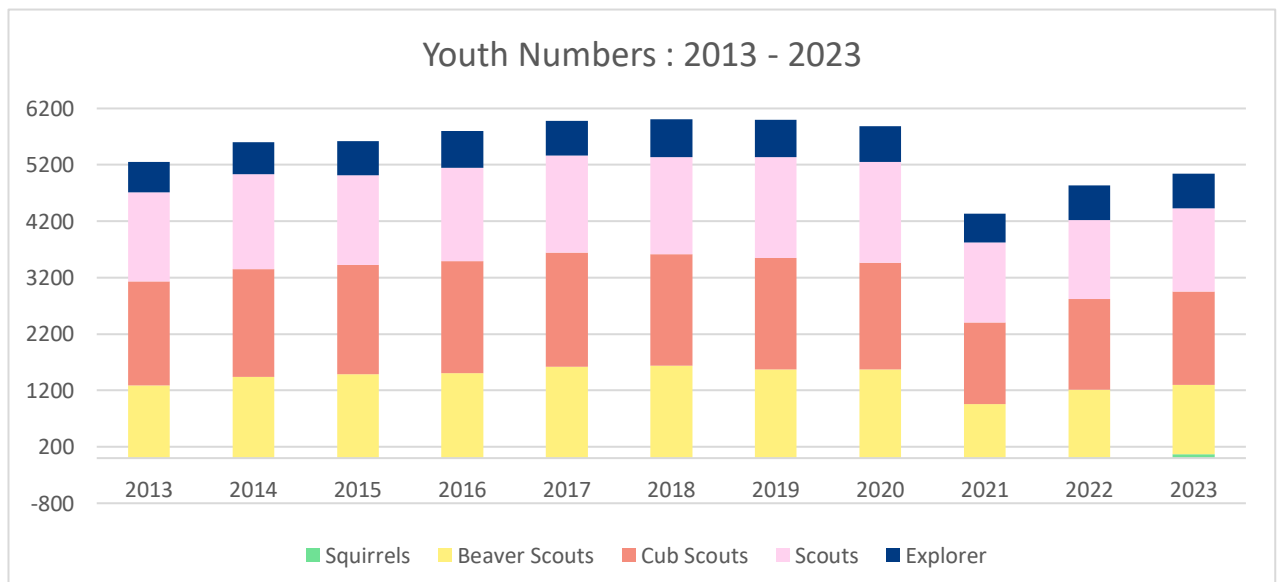
With the introduction of the Squirrel's section, for ages 4 – 6 Years old, we have had a few more Scout Groups look to open this section throughout the last year with more Squirrel Dreys looking to start over the next year. Our Early Years provision has been trialled over the last few years nationally, fine-tuning the programme, understanding how we can best support the developmental needs of young people that age and how to include not just the young people but parents as part of their Scout experience. Whilst this new section is

starting to take root (from little acorns), there is not yet a full-scale rollout or expectation that every Group will open this section.

We saw a general increase in numbers across most districts.

We currently have over 1000 young people on our waiting lists, to whom we would like to provide Scouting experiences, but unfortunately, we do not have the current capacity in our Scout Groups to accommodate them. Plans are in place to help support the recruitment of adult volunteers to enable us to reduce waiting lists. This work will be further supported by our transformation project 'improving the volunteer experience'.

Another interesting statistic from our membership data is that we currently have 229 Young Leaders registered with our Groups. These are 14 to 18-year-olds that have 'stepped up' into leadership roles to help provide Scouting for our younger members. They are fully supported and trained within the Young Leader Training Scheme to ensure they are equipped with the skills and confidence to thrive in their role. The great work that Leaders do on a weekly basis in supporting and mentoring the Young Leaders is supported by the County Young Leaders Team who provide consolidated training over a weekend allowing Young Leaders to drop in





for the modular training. The George Bairstow Charitable Trust have kindly donated funding to support the First Aid training within the scheme.

### Adult Volunteers

We simply could not do what we do if it was not for our adult volunteers, who give their time freely to help develop young people with skills for life. People volunteer in a variety of ways, whether it be directly working with the young people, in a management or support role, or ensuring sound governance as a trustee. We value all our volunteers for the good work that they do, which includes completing training relevant to their role to ensure our young people are safe and that the quality of our programme is maintained. I would like to share with you some interesting statistics about our adult volunteers.

Since 1<sup>st</sup> April 2022, there have been 5833 modules of volunteer training completed, ranging from e-learning to face-to-face training sessions, on a variety of topics from Safety and Safeguarding to Programme Planning and Practical Skills. That is a lot of time spent learning new skills and self development in addition to the time spent working with young people. This work has been supported by our County Training Team and Training Advisers, so thank you to them.

In addition to our leader training scheme, we also have opportunities for volunteers to do additional training through our permit scheme to lead adventurous activities and to take young people on Night's Away, whether that be an indoor residential experience or at a campsite in a tent. As a County, we run regular courses in Archery, Climbing and Hillwalking and have several volunteer assessors who are experts in their own right at specific activities, often holding National Governing Body qualifications.

Durham County currently has 425 Nights Away permit holders, 138 issued in the last year and 332 Adventurous Activity Permit Holders (ranging from Abseiling to Cycling, to Powerboating to Shooting) 149 issued in the last year. Having well-trained, capable volunteers enables the delivery of adventurous and exciting programmes, so a thank you to our County advisers and assessors who help make this happen.

To all our adult volunteers across Durham Scout County and Districts within, a big thank you.

### County Transformation

In May 2022 a small delegation from the County attended a National conference in Manchester to be briefed on some changes that are shortly going to be made to the adult volunteer experience over the next two years. The purpose of the transformation project is to improve the volunteer experience and has 4 key areas of work.

- **To create a warmer welcome for everyone.**

By simplifying our recruitment and onboarding processes, digitising some of the current steps, removing the requirement for new volunteers to meet with an appointments panel, introducing a welcome conversation and ensuring that our current safeguarding and vetting standards are maintained.

- **Simplifying how we volunteer together with new roles and structures.**

Adopting a team-based structure where tasks are identified and shared, renaming and reducing the current number of roles using a language that is more accessible and reflective, and changing the support structures at the

County and District level so the right type of support sits in the right tier to best support Groups, moving from executive committees to trustee boards.

- **A more engaging learning experience.**

Moving from training to learning, simplifying between core learning and optional learning, making the Wood Badge optional, training teams to become volunteer development teams supporting the full lifecycle of a volunteer, a digital self-service first approach to make learning more accessible.

- **More support to get help everyday things done: digital transformation**

The creation of a new online platform to manage membership information, a learning management system, links to programme planning and other digital resources, self-service options for current paper-based processes, and management dashboard-style reporting to help local volunteer managers administrate more efficiently.

We are currently working with Groups and Districts to help understand the changes, what it may mean to them and to reflect on what support may be required when it comes to implementing these changes. The timeline of change is being managed nationally, led locally by our Transformation Lead who has put an enormous amount of work into this project.

It is envisaged that planning for change will take place in the mid to latter part of 2023 with changes starting to take place towards the end of 2023 and the start of 2024. As a County, we are committed to supporting all Groups with their transformation and appreciate that each Group will need to

change at their own pace. Local briefings have been taking place as further information has come to the County and we look forward to continuing to work with our volunteers to improve their experience of Scouting.

## Thanks

I would also like to thank everyone for their support and well wishes while I have been off. In particular I would like to thank David Williamson and Ian Hill for their support in managing the County and the rest of our volunteers for all their support and assistance in delivering excellent within the County.

Bryan Johnson

County Commissioner

## Trustees' Annual Report

### Year Ending 31<sup>st</sup> March 2023

The trustees once again take pleasure in presenting their report along with the financial statements of the charity for the year ended 31<sup>st</sup> March 2023.

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.

### 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 2022-2023

### Trustees – Ex-Officio

H. Stubbs	Chair from 04/22
S. Whatt	Chair till 04/22
B. Johnson	County Commissioner
C. Knox	County Youth Commissioner
P. Harnby	Treasurer
S. Whatt	Secretary from 04/22

### Trustees

#### Elected Members

V. Hunter until 11/22	V. Pelling
C. Grownow	R. Currah
G. Piskosz	M. Ireland

#### County Commissioner Nominated Members

N. McCormick	I. Hammond
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#### Co-Opted Members

P. Woods Until 09/22	D. Williamson 11/22-02/23
I. Hill From 02/23	J Elliott From 06/23
C. Batty From 06/23	

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.

### 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 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 are 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 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.

### 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 over 6,800 (including adult Occasional Helpers). This represents an increase of 2.9% 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, 2022-23 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 2022-23 increased to £570,196 (from £459,080 in 2021-22) primarily due to the organisation resuming its full program of event post Covid and an increase in turnover at our adventure centre.

In addition, the increase in activities levels showed a corresponding increase in operating expenses in 2022-23 to £535,080 (2021-22: £416,669)

Total incoming resources therefore exceeded total resources expended by £35,116 (2021-22: £42,411).

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 £32,014 (2021-22: surplus of £55,221). This is due to a reduction in the value of long term investments held by the charity at the end of the financial year.

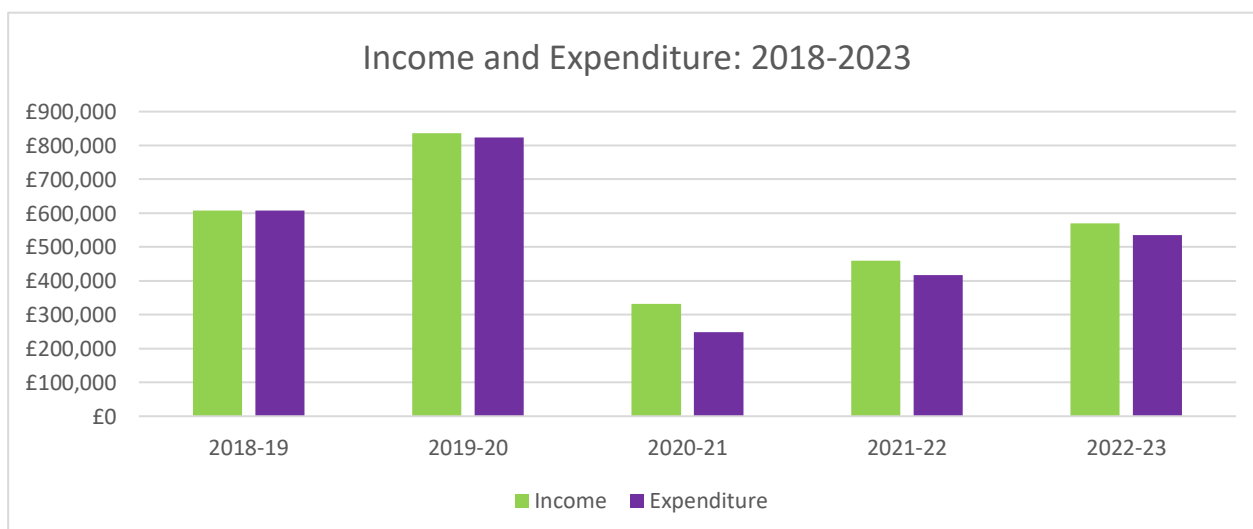
Moor House Adventure Centre's income increased substantially, bringing in revenues of £313,680 (2021-22: £264,776). In line

with the increased revenues expenditure increased to £272,179 (2021-22: £228,702). The centre benefitted from an increase in bookings from our core customers and the trading performance is encouraging.

County shop sales saw a reduction of 26% to £30,309 (2021-22: £40,953), generating a deficit of £8,146 (2021-22 surplus of £3,140). During the year the shop changed the product mix and it is expected the deficit to reduce in the coming year.

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

The 2022-23 operating surplus is better than expected with Moorhouse Adventure Centre contributing a larger surplus than anticipated. Income from Membership fees increased not with standing the membership levy was not increased during the period under review and reflects an increase in membership. The Trustees have made a small increase to the membership fee for the next financial year, as we are experiencing a general increase in costs of the support to members provided by the Scout County.



In line with the general economic trend we are seeing general increases in costs which are unavoidable. These risks are being closely monitored and are reviewed by the trustees on a regular basis. The trustees believe that the charity has established management accounting arrangements in place which enable us to review our financial performance regularly and manage these risks so that the short to medium term financial position of the Scout County is assured.

We remain grateful for the support of various donors and grant making bodies, which are 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.

## Grant and Loan Making Policies

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

## 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 2022-23 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 Commissioner and the County Team as appropriate.

At the end of 2022-23 the trustees had identified 38 risks which were being recorded and managed via the risk register

14 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 review and monitor the financial position and processes. Implementing changes where necessary.

Moorhouse Management Board review and monitor the risks associated with Moorhouse Adventure Centre.

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

### Investment Policy

The charity held £136,328 (2021-22: £139,430) 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 28% of our overall youth membership (a slight increase), and 35% 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 10.4% 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 31% of our membership identify themselves as having additional needs with respect to health and abilities.



## Responsibilities of The Trustees

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

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

- Prepare the financial statements on the on-going concern basis unless it is inappropriate to presume that the charity will continue in business

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011.

The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## Approval of the Trustees Report

Approved by the trustees on 11<sup>th</sup> September 2023 and signed on their behalf by: -

Trustee: S. Whatt

## Report of the Independent Auditors to the Trustees of Durham Scout County Council 2022-23

### Opinion

We have audited the financial statements of Durham Scout County Council for the year ended 31st March 2023, which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies.

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

In our opinion the financial statements:

- Give a true and fair view of the state of affairs of the charity as at 31st March 2023 and of its incoming resources and application of resources in the year then ended;
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- The financial statements have been properly prepared in accordance with the Charities Act 2011;

### Basis for opinion

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

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

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

### Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- The trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- The trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

### Other information

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

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our

report, we do not express any form of assurance conclusion thereon.

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

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

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

We have nothing to report in this regard.

### Matters on which we are required to report by exception

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

- The information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- Sufficient accounting records have not been kept; or
- The financial statements are not in agreement with the accounting records and returns; or

- We have not received all the information and explanations we require for our audit.

### Responsibilities of trustees

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

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

### Our responsibilities for the audit of the financial statements

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when

it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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.

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

**Robson Laidler Accountants Limited**  
**Statutory Auditor**

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

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

.....Date .....

## Statements of Financial Activities

Year Ended 31<sup>st</sup> March 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
<b>Income and Endowments from:</b>					
Donations and legacies	3	3,653	17,123	20,776	61,925
Charitable activities	4	121,074	-	121,074	34,621
Other trading activities	5	401,906	-	401,906	358,109
Investment income	6	8,412	-	8,412	4,425
Other income	7	18,028	-	18,028	-
<b>TOTAL INCOMING RESOURCES</b>		<b>553,073</b>	<b>17,123</b>	<b>570,196</b>	<b>459,080</b>
<b>Expenditure on:</b>					
Raising funds	8				
Charitable activities	9	296,561	14,373	310,934	266,815
	10	224,146	-	224,146	149,854
<b>TOTAL RESOURCES EXPENDED</b>		<b>520,707</b>	<b>14,373</b>	<b>535,080</b>	<b>416,669</b>
<b>NET INCOMING/OUTGOING RESOURCES BEFORE OTHER RECOGNISED GAINS</b>		<b>32,366</b>	<b>2,750</b>	<b>35,116</b>	<b>42,411</b>
<b>TRANSFER BETWEEN FUNDS:</b>		<b>35,126</b>	<b>(35,126)</b>	<b>-</b>	<b>-</b>
<b>OTHER RECOGNISED GAINS</b>					
Gains (Losses) on investments	15	(3,102)	-	(3,102)	12,810
		<b>64,390</b>	<b>(32,376)</b>	<b>32,014</b>	<b>55,221</b>
<b>NET INCOMING RESOURCES</b>		<b>64,390</b>	<b>(32,376)</b>	<b>32,014</b>	<b>55,221</b>
Balances brought forward		<b>832,512</b>	<b>97,059</b>	<b>929,571</b>	<b>874,350</b>
Balances carried forward		<b>896,902</b>	<b>64,683</b>	<b>961,585</b>	<b>929,571</b>

## Balance Sheet

as at 31st March 2023

	Note	£ 2023	£ 2022
<b>FIXED ASSETS</b>			
Tangible assets	14	491,615	473,089
Investments	15	136,328	139,430
		<u>627,943</u>	<u>612,519</u>
<b>CURRENT ASSETS</b>			
Stock	16	5,884	9,981
Debtors	17	168,199	181,603
Cash at bank and in hand		676,920	669,367
		<u>851,003</u>	<u>860,951</u>
<b>CREDITORS: Amounts falling due within one year</b>	18	(517,361)	(543,899)
<b>NET CURRENT ASSETS</b>		<u>333,642</u>	<u>317,052</u>
<b>NET ASSETS</b>		<u>961,585</u>	<u>929,571</u>
<b>FUNDS</b>			
Unrestricted:			
Designated funds	19	12,209	16,209
Other charitable funds	20	884,693	816,303
Restricted funds	21	64,683	97,059
		<u>961,585</u>	<u>929,571</u>

These financial statements were approved by the trustees on 11<sup>th</sup> September 2023 and are signed on their behalf by: -

N. McCormick (Chair Finance Management Board)

P. Harnby (County Treasurer)

Trustee

Trustee

# DURHAM SCOUT COUNTY COUNCIL

## STATEMENT OF CASH FLOWS

### 31 MARCH 2023

	Note	2023	2022
		£	£
<b>Cash flows from operating activities</b>			
Cash generated from operations	24	42,919	101,986
<b>Investing activities</b>			
Purchase of tangible fixed assets		(43,778)	(2,499)
Proceeds from disposal of tangible fixed assets		-	577
Investment income received		8412	4425
<b>Net cash used in investing activities</b>		(35,366)	2,503
<b>Net cash used in financing activities</b>		-	-
<b>Net increase in cash and cash equivalents</b>		7,553	104,489
Cash and cash equivalents at beginning of year		669,367	564,878
<b>Cash and cash equivalents at end of year</b>		676,920	669,367



## 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 8.

## **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 15).

## **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

	2023 £	2022 £
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	-	-
	-	-

There were no trustees' expenses paid for the year ended 31st March 2023 nor for the year ended 31st March 2022.

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 Funds £	Restricted Funds £	Total Funds 2023 £
<b>2023</b>			
Sir J Priestman Charitable Trust	2,700	-	2,700
W A Handley Charitable Trust	-	1,750	1,750
Miscellaneous donations including :			
Corporate donations	953	-	953
Groundwork UK	-	1,000	1,000
Bernard Sunley Foundation	-	14,373	14,373
	3,653	17,123	17,123
<b>2022</b>			
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
	14,426	47,499	61,925

#### 4. Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
County activities	121,704	-	121,704
	121,704		121,704

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
County activities	34,621	-	34,621
	34,621	-	34,621

#### 5. Other Trading Activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Scout shop sales	30,309	30,309	40,953	40,953
Membership fees	57,917	57,917	52,380	52,380
Activity Centre fees	313,680	313,680	264,776	264,776
	401,906	401,906	358,109	358,109

#### 6. Investment Income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Bank interest received	2,400	-	2,400	23
Dividends	6,012	-	6,012	4,402
	8,412	-	8,412	4,425

#### 7. Other Income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Dead of Easement	17,696	-	17,696	-
Miscellaneous incomes	332	-	332	-
	18,028	-	18,028	-

## 8. Expenditure

2023		Scout	Training	Member	Moor		Total
	Allocation basis	Store	Courses	Services	House	Governance	2023
		£	£	£	£	£	£
<b>Costs directly allocated to activities</b>							
cost of sales	Direct	28,144	-	4,854	22,877	-	55,875
Sales Commission	Direct	-	-	-	1,864	-	1,864
Licences	Direct	-	-	948	2,112	-	3,060
Staff costs	Direct	8,423	4,183	27,297	166,159	4,183	210,245
Training costs	Direct	-	3,078	-	-	-	3,078
Event costs and support to members	Direct	-	-	108,548	-	-	108,548
International Expense	Direct	-	-	-	-	-	-
Donations	Direct	-	-	14,628	-	-	14,628
<b>Subtotal</b>		36,567	7,261	156,275	193,012	4,183	397,298
<b>Support Costs</b>							
Advertising	Direct	-	-	240	-	-	240
Depreciation	Direct	594	-	6,311	18,347	-	25,252
Rates and water	Direct	-	-	3,225	1,967	-	5,192
Insurance	Direct	-	-	2,048	7,726	-	9,774
Cleaning	Direct	-	-	231	1,310	-	1,541
Heat and light	Direct	-	-	2,210	12,524	-	14,734
Investment management fees	Direct	-	-	300	-	-	300
Audit and legal	Direct	-	-	-	-	25,536	25,536
Motor Expenses	Direct	-	-	-	1,328	-	1,328
Travelling & Meeting	Direct	-	-	2,610	85	-	2,695
Bank Charges	Usage	38	-	78	78	-	194
Telephone costs	Staff time	185	-	394	1,843	-	2,422
Other office costs	Staff time	328	660	3,142	1,814	660	6,604
Sundry expenses	Staff time	-	-	214	1,031	-	1,245
Card M/C	Usage	363	-	-	412	-	775
Repairs	Direct	40	-	-	20,308	-	20,348
Printing, stationery and post	Direct	340	-	-	1,525	-	1,865
Irrecoverable input tax	Usage	-	-	8,868	8,869	-	17,737
<b>Sub total</b>		1,888	660	29,871	79,167	26,196	137,782
<b>Total Expenditure</b>		38,455	7,921	186,146	272,179	30,379	535,080

## Durham Scout County Annual Report and Accounts 2022-2023

2022	Allocation basis	Scout Store £	Training Courses £	YIF Expenses £	Member Services £	Moor House £	Governance £	Total 2022 £
<b>Costs directly allocated to activities</b>								
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
<b>Sub total</b>		<b>35,805</b>	<b>3,946</b>	<b>23,798</b>	<b>64,323</b>	<b>160,539</b>	<b>3,677</b>	<b>292,088</b>
<b>Support Costs</b>								
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
<b>Sub total</b>		<b>2,008</b>	<b>880</b>	<b>-</b>	<b>24,675</b>	<b>68,163</b>	<b>28,855</b>	<b>124,581</b>
<b>Total Expenditure</b>		<b>37,813</b>	<b>4,826</b>	<b>23,798</b>	<b>88,998</b>	<b>228,702</b>	<b>32,532</b>	<b>416,669</b>

## 9. Cost of Raising Funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Scout shop purchases	38,455	-	38,455	37,813	37,813
Investment management fees	300	-	300	300	300
Activity Centre fees	257,806	14,373	272,179	228,702	228,702
	296,561	14,373	310,934	266,815	266,815

## 10. Cost of Charitable Activities Per Fund

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Events and support provided to members	185,846	-	185,846
Training	7,921	-	7,921
Governance costs	30,379	-	30,379
	224,146	-	224,146

	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

## 11. Cost of Charitable Activities by Activity Type

	Activities undertaken directly £	Support Costs £	Total funds 2023 £	Total funds 2022 £
Events and support provided to members	156,275	29,571	185,846	112,496
Training	7,261	660	7,921	4,826
Governance costs	4,183	29,196	30,379	32,532
	167,719	56,427	224,146	149,854

## **12. Payroll Costs**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>The aggregate payroll costs were:</b>		
Wages and Salaries	199,332	175,866
Social Security costs	6,711	5,350
Pension Contributions	3,086	2,656
	<u>209,129</u>	<u>183,872</u>

### **Particulars of Employees:**

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

	<b>2023</b>	<b>2022</b>
Store and cleaning staff	1	1
Administration	4	3
Campsite and activities	14	12
	<u>19</u>	<u>16</u>

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

Key management personnel received remuneration of £21,915 (*2022: £32,777*) in the year.

## **13. Auditors Remuneration**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Audit fees	<u>7,420</u>	<u>7,000</u>



**14. Tangible Fixed Assets**

	<b>Freehold Land &amp; Buildings £</b>	<b>Fixtures &amp; Equipment £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 April 2022	629,915	289,823	919,738
Additions	31,598	12,180	43,778
At 31 March 2023	661,513	302,003	963,516
<b>Depreciation</b>			
At 1 April 2022	189,795	256,854	446,649
Charge for the year	11,782	13,470	25,252
At 31 March 2023	201,577	270,324	471,901
<b>Net book value</b>			
At 31 March 2023	459,936	31,679	491,615
At 31 March 2022	440,120	32,969	473,089

Included above is £95,000 (*2022: £95,000*) relating to freehold land which has not been depreciated.

**15. Fixed Asset Investments**

	<b>2023 £</b>
<b>Listed investments:</b>	
Market value at 1st April 2022	139,430
Net unrealised investment gain	(3,102)
Market value 31st March 2023	136,328

**16. Stock**

	<b>2023 £</b>	<b>2022 £</b>
Store stock	5,884	9,981
	5,884	9,981

**17. Debtors**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade debtors	37,627	170,373
Prepayments and accrued income	127,054	6,878
Loans to groups	2,735	3,485
Other debtors	783	867
	<u>168,199</u>	<u>181,603</u>

**18. Creditors: Amounts Falling Due Within One Year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade creditors	16,668	6,471
Accruals and deferred income	469,366	477,702
Other loans	30,000	30,000
VAT	1,327	5,451
Other creditors	-	24,275
	<u>517,361</u>	<u>543,899</u>

**19. Funds – Movement in Unrestricted Funds**

	<b>General Funds £</b>	<b>Designated Funds £</b>	<b>Total £</b>
Balance at 1 April 2022	816,303	16,209	832,512
Income and gains	553,073	-	553,073
Expenses and losses	(523,809)	-	(523,089)
Transfers	39,126	(4,000)	35,126
Balance at 31 March 2023	<u>884,693</u>	<u>12,209</u>	<u>896,902</u>

<b>Designated Funds</b>	<b>Balance at 1.4.2022 £</b>	<b>Income &amp; Gains £</b>	<b>Expenditure &amp; Losses £</b>	<b>Transfers £</b>	<b>Balance at 31.3.2023 £</b>
The Horace Robinson International Fund	14,613	-	-	(4,000)	10,613
County Development Fund	1,596	-	-	-	1,596
	<b>16,209</b>	<b>-</b>	<b>-</b>	<b>(4,000)</b>	<b>12,209</b>

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.

## **20. Restricted Funds**

<b>Restricted Funds</b>	<b>Balance at 1.4.2022 £</b>	<b>Income &amp; Gains £</b>	<b>Expenditure &amp; Losses £</b>	<b>Transfers £</b>	<b>Balance at 31.03.23 £</b>
County Commissioners Fund	13,458	-	-	(235)	13,223
Testimonial Fund	8,654	-	-	-	8,654
Moorhouse Development Fund	2,592	-	-	-	2,592
Capital Projects Fund	16,393	-	-	-	16,393
W A Handley Development Fund	12,250	1,750	-	-	14,000
Scouting at Home	1,971	-	-	-	1,971
Bernard Sunley Fund	-	14,373	14,373	-	-
AAP Fund	5,066	-	-	-	5,066
YLT 1st Aid Fund	2,784	-	-	-	2,784
Event Funds	2,654	-	-	(2,654)	-
MH Accessible Accommodation Fund	31,237	1,000	-	(32,237)	-
	<b>97,059</b>	<b>17,123</b>	<b>14,373</b>	<b>(35,126)</b>	<b>64,683</b>

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.

**Event Funds**

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.

## 21. Analysis of Net Assets Between Funds

	Tangible Fixed Assets £	Current Assets less Liabilities £	Total £
<b>Restricted Funds</b>			
County Commissioner's Fund	-	13,223	13,223
Testimonial Fund	-	8,654	8,654
Moorhouse Development Fund	-	2,592	2,592
Capital Projects Fund	-	16,393	16,393
W A Handley Development Fund	-	14,000	14,000
Scouting at Home	-	1,971	1,971
AAP Fund	-	5,066	5,066
YLT 1st Aid Fund	-	2,784	2,784
Events Funds	-	-	-
MH Accessible Accommodation Fund	-	-	-
		64,683	64,683
<b>Unrestricted Funds</b>	627,943	268,959	896,902
<b>Total net assets</b>	627,943	333,642	961,585

## 22. Commitments

The charity had total guarantees and commitments at the balance sheet date of £754 (2022: £1,478).

## 23. Related Parties Disclosure

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

## 24. Cash generated from operations

	2023 £	2022 £
Surplus for the year	32,014	55,221
Adjustments for:		
Investment income recognised in statement of financial activities	(8,412)	(4,425)
Fair value gains and losses on investments	3,102	(12,810)
Depreciation and impairment of tangible fixed assets	25,252	29,567
Movements in working capital:		
Decrease in stocks	4,097	3,574
Decrease in debtors	13,404	46,632
(Decrease) in creditors	(26,538)	(15,773)
<b>Cash generated from operations</b>	42,919	101,986

**25. Analysis of changes in net funds**

The Durham Scouts had no debt during the year.

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**Durham Scout County Council**

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