



**DURHAM SCOUT COUNTY COUNCIL**  
**ANNUAL REPORT AND ACCOUNTS**

**2015-2016**



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## Welcome from the County Commissioner

It is with pleasure and pride that we present our annual report and accounts for the year ending 31<sup>st</sup> March 2016.

2015-16 has been another successful year for Durham Scout County Council, with the County providing support and adventure for a growing number of 6 – 25 year olds, and overall membership in the Scout County having increased by 5% since 2014-15.

This growth is fuelled by the excitement and challenge of a Scouting programme delivered by a growing team of local adult volunteers and Young Leaders, supplemented by our unique brand of large scale County events, competitions and activities.

In Durham Scout County we have always prided ourselves on our inclusivity and girls and women now make up 28% of our youth membership.

In 2015-16 this was matched by an increasing focus on being youth led and making an increasingly positive impact on our local communities as we implement the Scout Association's Vision for 2018.

Like any organisation, the Scout County has challenges and 2015-16 has been no exception. I am pleased to say that our County Team have tackled and overcome these and I am proud that we are supported by a fantastic group of people who are used to recognising challenges as opportunities for further improvement.

As we move into 2016-17 we are seeing the fruition of a number of behinds-the-scenes initiatives which will ensure that Durham Scout County continues to grow and continues to support the delivery of first class adventure for our young people.

We are confident that 2016-17 will see further improvements in our governance and management, but most importantly we will continue to deliver support to our Groups and Districts so that they can deliver high quality fun and adventure for our young people.

As you will read in our Annual Report, success doesn't just happen and our achievements are down to the hard work of our volunteers.

Without naming names, I would like to thank all of the members of our County Team and County Executive Committee, the volunteers who support our events and activities teams, the staff of Moor House Adventure Centre, our financial supporters and all of our local volunteers and supporters who deliver first class fun and adventure to our young people.

Finally, I'd like to thank our most important members – our young people. Without your enthusiasm, hard work and sense of adventure Scouting wouldn't be half as much fun for our adult volunteers.

Please keep on keeping us young at heart!

**David Stokes**

County Commissioner



## Annual Report 2015-16

### Growth and Development

At the 2016 annual census Durham Scout County had:

- 104 Scout Groups in 14 Districts,
- Just under 5,800 youth members (a 3% increase over the previous year),
- Just over 1,300 adult members (a 12% increase over the previous year).

2015-16 saw the Scout County continue to grow, reflecting a pattern of growth established over more than five years (in the last five years more than 1,000 young people have joined us, a growth of 23%).

This reflects a background of growth in The Scout Association, with Durham Scout County's growth being above average and the highest percentage growth in the North East region over the past five years.

This growth trend reflects a varied picture in different Scout Districts across the Scout County. The County will continue to provide support to Districts as part of our development planning, in order to reach our goal of growing our total youth membership to 6,400 by 2019.

In the last year, thanks to funding support from the Youth United Foundation we have been able to work jointly with Cleveland Scout County in establishing Scouting in some of our more disadvantaged communities, work which we intend to continue in the next twelve months and beyond.

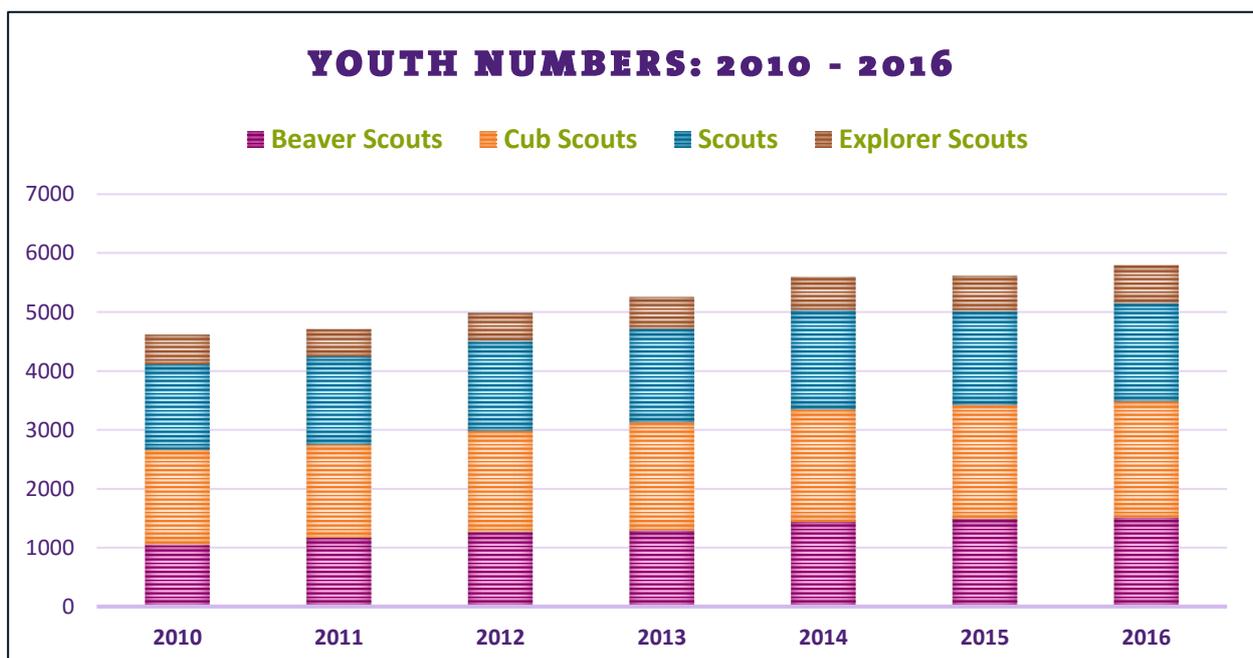
We are especially pleased to have had 143 new adults join our ranks in the last twelve months, which is essential if we are to reduce our waiting lists.

With more than 600 young people waiting to join Scouting in Durham Scout County it is important that we expand existing provision and open new sections and we are always open to new adult recruits.

### Youth Programme

An adventurous, exciting and challenging youth programme lies at the heart of Scouting in Durham Scout County.

In 2015-16 those members of the County Team responsible for supporting the youth programme were active in helping launch and support a revised youth programme which places more emphasis on being youth led and greater focus on outdoor activities and adventure. Work continues on supporting delivery of the revised



programme which has now been fully introduced across all Districts and sections.

2016 sees the 30<sup>th</sup> Anniversary of the Beaver Scout section (aged 6 to 8) and the 100<sup>th</sup> Anniversary of the Cub Scout section (aged 8 to 10). Both sections benefit from an active County programme and the Scout County continues to provide enjoyable and exciting events and activities for our two youngest sections.

Record numbers of Beaver and Cub Scouts are joining in with refreshed events and competitions such as Cubboree, Beaver Picnic and the Pete Swinney competition and events for the coming year sees special focus on these two sections in their Anniversary years.

Excellent work continues in Scout Troops across the Scout County and hundreds of Scouts (aged 10 to 14) continue to enjoy the annual County Confido camp in October of each year. There is however a recognition that Scout events and competitions are in need of a rebrand and reboot (similar to that already enjoyed in the Beaver and Cub sections) and this will be a focus for the coming year.

The Explorer Scout section (aged 14 to 18) continues to grow, aided by a full programme of activities which include the annual Geoffrey Gordon Cup competition, Confido and the planned reintroduction of the County Monopoly run after a break in 2014 and 2015.

In order to supplement local provision, the County continues to provide a programme of Young Leader training to our 14 to 17-year-old volunteers with Young Leader training weekends proving popular with our young people.

In 2015-16 responsibility for the provision of the 18 to 25-year-old Scout Network section moved from the Scout County to Scout Districts. A number of Districts are making a significant success of this change while some are finding it more challenging to set up and support a District Scout Network.

In this period of change for the Scout Network, the Scout County continues to

play an active role in supporting Scout Districts with the setting up and operation of District based Scout Networks and to provide support to individual Scout Network members as they work towards their Queen's Scout and Duke of Edinburgh's Awards.



Our thanks go to all those members of the County Team responsible for supporting our youth sections and the 6 to 25-year-old youth programme, which lies at the heart of exciting and adventurous Scouting.

### Awards

The last twelve months has also seen an increase in the number of young people in the County gaining their 'top awards' – the Bronze, Silver, Gold, Platinum and Diamond Chief Scout's Award and the Queen's Scout Award - and an increasing number of Explorer Scouts and Scout Network members completing their Bronze, Silver and Gold Duke of Edinburgh Awards.

Durham Scout County continues to deliver a full Duke of Edinburgh's Award programme at all levels, which is attracting a growth in membership as many local authorities and schools are being forced to cut back on the provision of extracurricular activities.

In support of this, in 2015-16 the County appointed a second Duke of Edinburgh's Award Advisor and continues to expand our team of Duke of Edinburgh Award Expedition Assessors, which substantially reduces the cost of expeditions for our young people.



These awards can only be achieved with the support from our hard working adult volunteers, the personal commitment of our youth members and through the delivery of balanced programme which now sees us spending 50% of our time focusing on outdoor and adventure.

This is a good start towards achieving an objective where half of our youth membership gain their top awards under the revised 2015 programme and it is encouraging to see more and more of our members attend the annual County Awards Day at Durham Town Hall in September.

### Activities, Events and Competitions

Durham Scout County continues to deliver exciting, adventurous and challenging activities, events and competitions for our youth members.

These are organised by the County Activities and Events teams, who plan and deliver events and activities which are widely recognised as amongst the best in the country.

On the activities side the County continues to train and assess adult volunteers for Adventurous Activity Permits.

2015-16 extended our programme of training and assessment to include additional hill walking training/assessment weekends, additional training and assessment sessions for climbing permits, the introduction of the Scout Association's new archery permits and the appointment of our first sailing Assessors.

These adventurous activities are essential in allowing our young people to safely access the outdoors and our thanks go to our Leaders for undertaking training and assessment for the sake of their young people.

As previously mentioned, the Scout County is well known for organising large scale events which cannot be delivered at the Group or District level.



This includes section specific events and competitions such as the Beaver Picnic, Cubboree, The Big Day Out and Confido; The Pete Swinney, Vaux Ambulance Shield and Dryburn Cup Competitions and County

wide events such as our 'Climb When Ready' climbing competition and the annual Awards Day, many of which have more than 1,000 young people and adults attending.

In order to ensure continued success with activities and events, the Scout County is now in the process of forming Scout Active Support Units to broaden the support base for these dedicated teams.

### International

The Scout County continues to provide practical, administrative and finance support for young people taking part in international activities.

In 2015 the highlight of this was organising and leading 18 Explorer Scouts from Durham Scout County attending the 23<sup>rd</sup> World Scout Jamboree in Japan, as part of a joint Unit with Humberside Scout County.



This included home hospitality with Japanese families, two weeks at the Jamboree with over 30,000 other Scouts and Guides from around the world and 3 memorable days in Tokyo. The joint Unit worked very well together, with participants in this truly life changing experience making friends for life.

### Training

Durham Scout County continues to provide a full range of adult training for volunteers

in our area, delivering a full suite of training modules under the Scout Association's award winning adult training scheme.

In order to support further growth and development in the Scout County, ideas are also being explored to identify how training can be provided more flexibly to our adult volunteers and also how practical skills training can be provided to those joining Scouting with no previous experience.

### Moor House Adventure Centre

Moor House Adventure Centre continues to be the outward symbol of Durham Scout County and is widely recognised in the North East for the provision of exciting, adventurous programmes and activities to a wide customer base including not only Scouts and Guides, but also to schools, other educational and youth groups as well as corporate clients and members of the public.

In recent years the staff at the Centre have continued to increase external revenues which have delivered a significant financial benefit to the Scout County. They continue to work hard to deliver great value to the youth sector which is increasingly challenged to deliver extra-curricular activities with reduced funding in the educational sector.

Towards the end of 2015-16 the Scout County has established a new Moor House Management Board, bringing together scout representatives and external experts from the adventurous activities industry. The new Board is already providing the County with enhanced governance and providing Moor House Adventure Centre staff with strategic direction and support.

The Moor House Management Board and staff continue to work with members of the County Team to ensure that members of the Scout County can continue to enjoy a wide range of instructor led or self-led adventurous activities at attractive rates and this work will continue into 2016-17 with renewed investment in the development of the Centre.

## Trustees' Annual Report

### Year Ending 31<sup>st</sup> March 2016

The trustees have pleasure in presenting their report along with the financial statements of the charity for the year ended 31<sup>st</sup> March 2016. The financial statements have been prepared in accordance with the accounting policies set out on pages 22 and 23 and comply with the charity's rules and applicable law, the Charities Act 2011 and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1<sup>st</sup> January 2015)

### Constitution and Objects

Durham Scout County Council, also known as Durham Scout County Association ('the Scout County'), is a registered charity,

number 520719, and was formed in 1908. The County's governing documents are those of The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Scout Association, The Policy, Organisation and Rules (POR) of The Scout Association, and also by a Constitutional document which defines the Scout County's implementation of POR Chapter 5 ('The Scout County') with respect to the operation of the County Scout Council and the County Executive Committee.

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

The objects of the charity are the physical, mental and spiritual development of young people and are based on Scouting's Purpose, namely: 'Scouting exists to actively encourage and support young people in their personal development, empowering them to make a positive contribution to society'.

### Additional Information

#### Principal Address

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

#### Banks

Lloyds TSB  
19 Market Place  
Durham  
DH1 3NL

#### Charity Number

520719

#### Scout Association Registration Number

116

#### Auditors

Straughans Limited  
Chartered Accountants  
Hadrian House, Front Street  
Chester le Street  
Co Durham  
DH3 3DB

CAF Bank  
Kings Hill  
West Maling  
Kent  
ME19 4TA

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 below. The County Chairman, County Commissioner, County Secretary and County Treasurer are ex-officio Trustees.

With the cessation of the County Scout Network Commissioner role, this ex-officio post no longer existed from November 2015.

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

The Trustees meet regularly to discuss all matters in relation to the charity and there are additional sub-groups to deal with specific matters. During the last year, in order to strengthen the governance of the

charity the former Moor House Operations Group has been replaced by a Moor House Management Board, with a defined Terms of Reference agreed by the Trustees and approved by the County Commissioner. The Chair of the Moor House Management Board is appointed by the County Commissioner and is required under the Terms of Reference to be a Trustee of the charity and report to the full board of Trustees.

Work is also on-going to replace the Finance sub-committee with a Finance Board, with similar Terms of Reference and lines of reporting as the new Moor House Management Board.

In addition, a Risk Management Group has been formed (see Risk Management on page 11).

At the end of 2015-16, the positions of County Chairman, County Secretary, County Treasurer and Youth Commissioner were vacant and the County Commissioner had announced his intention to stand down upon the appointment of a replacement. Filling these vacancies is therefore seen as an organisational priority.

### Trustees for the Year 2015-16

#### Trustees - ex-officio

<b>T. Grant</b>	Chairman (resigned Nov 2015)
<b>R. Coates</b>	County Commissioner
<b>Vacant</b>	Treasurer
<b>Vacant</b>	County Secretary
<b>D. Holmes</b>	County Scout Network Commissioner (until Nov 2015)
<b>Vacant</b>	County Youth Commissioner (from Mar 2015)

#### Trustees

<b>R. Currah</b>	<b>L. Crawley</b>
<b>G. Piskosz</b>	<b>K. Robertson</b>
<b>J. Moore</b>	<b>D. Lovett</b>
<b>R. May</b>	<b>D. Stokes</b>
<b>M. Freeburn</b>	<b>S. Stokes</b> (elected Nov 2015)
<b>I. Hammond</b> (elected Nov 2015)	<b>D. Holmes</b> (co-opted Nov 2015)
<b>C. Martin</b> (resigned Nov 2015)	

## Membership

Committed to the communities of Durham County Council, Darlington, Sunderland, Gateshead and South Tyneside administrative areas, the Scout County consists of 14 districts, and has a current membership of more than 7,100, with a growth of 5% in the year 2015-16.

The charity acknowledges the tremendous amount of voluntary help that is given to all aspects of Scouting in the Scout County and the Trustees express their thanks to all of our Young Leaders, Adult Leaders, Commissioners and supporters for their dedication and hard work.

## Review of Activities

The charity's main activities 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. This past year has seen continued success or improvements in all of these areas.

During the last year responsibility for the Scout Network section has passed to Scout Districts and this is no longer the direct responsibility of the Scout County.

Training courses have been held at all levels, continuing our commitment to training for all our leaders.

## Review of Financial Results

The financial results of the charity are shown below.

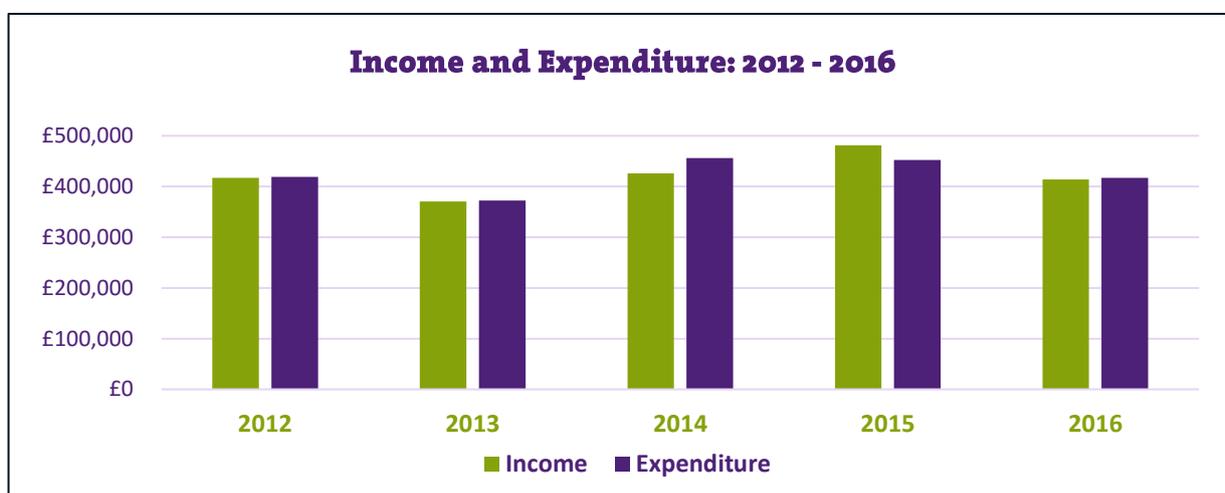
The Statement of Financial Activities shows that the charity's operating income was £417,172 (2014-15 £481,023).

Our operating expenses decreased from £452,258 (2014-15) to £414,123.

Moor House Adventure centre's income decreased to £214,668, compared to £223,497 in 2014-15. This still reflects a positive result for the County's activities centre and the Trustees express their thanks to Stuart Graham and his team for another successful year.

2015-16 saw changes in the oversight of the County shop and an improvement in accounts receivables. However, income decreased to £55,156, compared to £60,830 (2014-15). This is in line with expectations, with the primary purpose of the shop being to provide a service to the membership while maintaining a minimum break-even position.

We remain grateful for the support of various donors and grant making bodies, with substantial support once again from the Sir John Priestman Charity Trust, proving not only direct grants to support development in the Scout County, but also



funding for our Explorer Scouts and Scout Network members to take part in Outward Bound courses and to participate in the Tall Ships Programme.

The William Leech Charitable Trust continues to provide us an interest free loan facility, which the Scout County makes available to local Scout Groups in support of development projects.

Grants and donations were reduced in 2015/16 due to a loss of regular support from a traditional supporter, and attracting new grants and donations will be a focus of the new Finance Board.

The overall result for the year was a deficit of £5,862 (2014-15: surplus £32,898) largely due to a fall in the value of underlying investments.

Results from the previous five years demonstrate that despite variable income year to year, the costs of the charity are being appropriately managed. The Trustees are comfortable that the charities' ability to manage variability in income is sound and that the short to medium term financial position of the Scout County is assured.

### Grant Making Policy

Small grants and loans are made by the charity towards development projects undertaken by Scout Groups and are currently considered on a case by case basis. This utilises funds made available by the Sir James Knott Charitable Trust and an interest free loan from the William Leech Charitable Trust.

While these have traditionally been used to support capital projects with respect to the refurbishment and development of Scout Group premises, the Trustees are currently revising the charity's grant making policy to support a wider range of development projects which will increase the provision and/or improve the quality of Scouting in the Scout County, and allow the Trustees to consider all applications based on relative merit.

### Reserves Policy

The trustees have adopted a policy of maintaining free reserves (excluding any reserves which finance fixed assets, or designated reserves) at a level of at least six month's administrative expenses. This is currently assessed to be £75,000.

At the end of the year our free reserves were in line with this policy and the Trustees intend to consider how any additional reserves could be utilised in support of the charity objectives.

### Risk Management

As part of the trustees' commitment to managing the charity's risks, a Risk Management Group comprising of a sub-group of the Trustees has developed 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 reviewed the risk register and is accountable for the management of identified risks, with responsibilities for risk management being delegated to the full board of Trustees, the Finance Board, the Moor House Management Board or the County Commissioner's County Team as appropriate.

The Trustees are aware of their obligation to fulfil the objectives of the charity with respect to both the current and future youth membership and significant financial risks arise in trying to balance the need for expenditure on development against available capital and revenues. Significant improvements in financial management and governance have been achieved in the last twelve months and the Trustees acknowledge the accomplishments of Steven Wake (Financial Controller) and John Moore (Chair of the current Finance sub-committee) in achieving this.

The risk register will be updated as required, with a formal annual review to be performed by the Risk Management Group.

### Investment Policy

The charity held £105,542 in a portfolio of mixed UK equities at the year end, actively managed by Brewin Dolphin to generate income for the County for the long term. Remaining funds are invested on deposit with CAF bank.

In light of diminishing investment returns over recent years, the Trustees intend to review the allocation of investments to determine whether the objectives of the charity could be more effectively supported by alternative investments or allocation of reserves to income generating capital projects.

### 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. In accordance with updated requirements of the Scout Association, all Trustees will be required to undertake applicable training following the 2016 Annual General Meeting.

Trustees will continue to be supported in their role by the Scout Association, who are proactively improving support for Trustees at all levels in the organisation.

This will continue to be supplemented by an informal process of Trustee induction, including provision of previous committee meetings, annual reports and accounts and support and mentoring from an existing Trustee.

### How We Benefit the Public

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

The County meets 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 is supporting Scout Groups (Beaver Scouts, Cub Scouts and Scouts) and Scout Districts (Explorer Scouts and Scout Network) throughout our geographical area through the provision of:

- Administrative, organisational and programme support,
- Training for both young people and adults,
- Large scale events, competitions and activities which could not usually be provisioned through the Scout Group or District,
- The Duke of Edinburgh's Award Scheme alongside our own Scout Award Schemes such as the Queen's Scout award,
- Access to adventurous activities through Moor House Adventure Centre, which is also available to members of the wider public, and other educational and youth groups.

### Inclusivity

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.

28% of our membership is now female (slightly ahead of the overall national trend in Scouting).

While the overall ethnicity of our membership generally reflects the community from which our members are drawn, analysis of our membership shows that ethnic minorities are less well represented in our urban areas when compared to our more rural areas.

This demographic arises as a result of long established Scout Groups being located in traditional communities and is something that can be addressed through our

## Trustees' Annual Report

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development work in opening new sections and Groups.

Approximately 6% of our membership identify themselves as having additional needs with respect to health and abilities

This reflects ongoing improvements in support for young people and adults with additional needs within Scouting at both the national and local level.

### 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 ongoing 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 21<sup>st</sup> September 2016 and signed on their behalf by: -

Trustee: D Stokes



## Independent Auditors' Report to the Trustees

We have audited the financial statements of Durham Scout County Council for the year ended 31<sup>st</sup> March 2016, which comprise the Statement of Financial Activities, the Balance Sheet and the related notes. 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).

This report is made solely to the charity's Trustees, as a body in accordance with Section 154 of the Charities Act 2011. 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 its Trustees as a body, for our audit work, for this report, or for the opinions we have formed.

### Respective Responsibilities of Trustees and Auditors

As explained more fully in the Trustee's Responsibilities Statement set out on page 13 the Trustees are responsible for the preparation of financial statements which give a true and fair view.

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board (APB's) Ethical Standards for Auditors.

### Scope of The Audit of the Financial Statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error.

This includes an assessment of whether the accounting policies are appropriate to the charity's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements.

In addition, we read all the financial and non-financial information in the Trustees' Annual Report to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies, we consider the implications for our report.

### Opinion On the Financial Statements

In our opinion the financial statements:

- Give a true and fair view of the state of affairs of the charity as at 31<sup>st</sup> March 2016 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;
- Have been properly prepared in accordance with the Charities Act 2011;

**Matters On Which We Are  
Required to Report By  
Exception**

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.

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CHARTERED ACCOUNTANTS  
and Statutory Auditor

..... Date

**Straughans Limited**

**Chartered Accountants and Registered  
Auditors**

Hadrian House  
Front Street  
Chester le Street  
Co Durham  
DH3 3DB



## 2016/17 - The Year Ahead

Durham Scout County has a number of opportunities for further improvement and development in 2016-17 and has plans to move forward in a number of areas under the leadership of a new County Commissioner.

### New Appointments

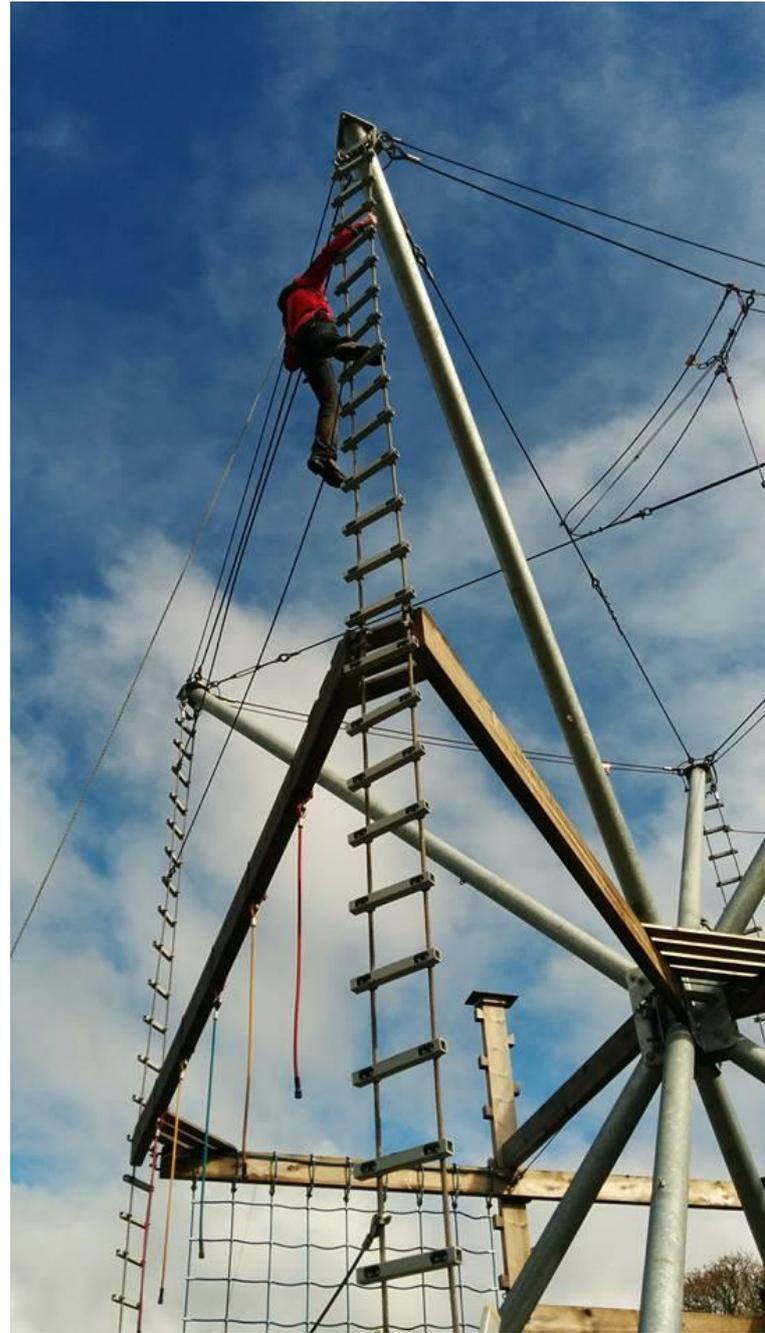
As mentioned above, a new County Commissioner has been appointed since the end of the 2015/16 reporting period and is making good progress in the process of conducting role reviews for County Team members and District Commissioners.

In turn, the new County Commissioner has appointed a new County Chair and County Treasurer (to be confirmed at the 2016 Annual General Meeting) and Chair of the Appointments Advisory Committee (AAC).

A new Assistant County Commissioner (Scouts) has been appointed by the County Commissioner and agreement has also been reached concerning the replacement of our good friend and colleague Ian Cooper (Assistant County Commissioner [Cub Scouts]) who was sadly lost to us shortly after the start of the 2016/17 period.

Filling these key posts is the first stage in appointing people to a number of key roles in 2016/17 including:

- A new County Training Manager
- A new Youth Commissioner and Deputy Youth Commissioners
- Assistant County Commissioner (Explorer Scouts)
- District Commissioners, in those Districts where no District Commissioners were currently in place, or where the current District Commissioner has reached the ten-year appointment limit
- Deputy County Commissioner, responsible for Development and Growth



### Development and Growth

In the coming 12 months the Scout County will produce an updated Development Plan which will be linked to the development plans of our fourteen Scout Districts, and which also focuses on development at the County Level.

2016/17 is seen as a key year with respect to putting plans in place to ensure that the Scout County reaches our goal of growing our total youth membership to 6,400 by 2019. However, this can only be achieved by

working in conjunction with Scout Districts and Groups.

The Scout County will increasingly work with the new North of England Regional Support Team (RST) to facilitate the definition and delivery of development projects, especially where opportunities exist for Scout Districts to work more closely together on common development objectives. This will be enhanced by the appointment of a Deputy County Commissioner for Growth and Development.

Development planning will consider all aspects of inclusivity, ensuring that Scouting in Durham Scout County is fully representative of our communities.

We will also identify opportunities to develop Scouting in the most socially deprived areas of the Scout County, working with the RST and Scout Districts to build the capacity to sustain new Scouting provision in disadvantaged communities.

The County Development Plan will also include development of Moor House Adventure Centre as well as actions designed to implement other strategic actions outlined below.

## Programme Support

A key role for the Scout County is to support Districts, Groups and sections in the delivery of the 6 to 25-year-old youth programme.

In the year ahead Sectional Assistant County Commissioners will continue to support the organisation and delivery of County Events, but will increasingly focus on providing support to the youth programme in order to help Leaders ensure that:

- The 2015 programme refresh is being successfully implemented in all sections
- Our youth members enjoy a fun, balanced programme which increasingly aids their personal development,
- 50% of the programme is focused on outdoors and adventure,

- We continue to move towards a position where 50% of our youth membership achieve their Top Awards.



In support of this, the previous sectional 'ADCs meetings' will be re-designated as Programme Support meetings and increasingly opened up to all section Leaders, to allow challenges to be discussed and to facilitate the sharing of best practices.

The Scout County also intends to organise programme workshops to allow Leaders in the County to swap and share programme ideas.

The need to ensure that 50% of the youth programme is focused on outdoor and adventure will continue to be supported by the ACC (Activities) and a new Activities Scout Active Support Unit, who will continue to provide adventurous activity training and assessments for Leaders.

The Scout County will encourage and support all Scout Districts to ensure that similar support is provided through teams of Sectional Assistant District Commissioners (or equivalent).

## Youth Shaped Scouting

In 2016/17 the County will appoint a new Youth Commissioner and Deputy Youth Commissioners. Districts will also be

supported in the appointment of District Youth Commissioners.

The role of the Youth Commissioners team will be to ensure that the views of our youth members are increasingly considered at all levels within the Scout County, from sectional programme planning to the meetings of the County Executive Committee (trustees).

By the end of 2016/17 it is expected that all sections will hold effective County youth forums and Districts will be encouraged to do the same.

## County Events

In 2016/17 Durham Scout County will continue to deliver large scale, high impact events and competitions, supported by the new County Events Scout Active Support Unit.



These events are important in terms of the development of our youth members, allowing them to experience a wider dimension to their Scouting and experience adventure and activities that cannot be delivered by Groups and Districts. These also act as a stepping stone to Scouting at a national and international level.

Moor House Adventure Centre will continue to be instrumental in the planning and delivery of these events and will be the focus of large scale County Events.

There is however a recognition that Scout section events and competitions are in need of a rebrand and reboot (similar to that already enjoyed in the Beaver and Cub sections) and this will be a focus for the remainder of 2016/17 and into the following year, supported by new ACC(Scouts) Paul Atkinson.

## Training

In the coming year, the Scout County will continue to deliver Young Leader training to supplement training delivered by Districts and will continue to deliver a full programme of adult training.

Feedback from Leaders within the Scout County has identified a need to support Leaders with more practical skills training e.g. camp craft, fire lighting, pioneering etc.

While some Districts provide this locally this is not universal and the County Team will organise and deliver initial practical skills training based upon the needs of the membership

Once a new County Training Manager has been appointed the Scout County will also look at the practicality of re-introducing some aspects of residential training, to complement the current modular training programme.

## Moor House Adventure Centre

The new Moor House Management Board (MHMB) will continue to work with staff to develop new policies and procedures for Moor House Adventure Centre (MHAC) as well as developing key performance indicators and metrics to allow MHMB and the trustees to provide more effective governance and oversight.

MHMB will also develop an updated Development Plan for MHAC which will consider the potential for new capital investments as well as the potential for broadening the service offerings available to Scout and non-Scout customers.

2016/17 also sees an increased maintenance and repair budget in place Moor House Adventure Centre, to ensure that facilities and equipment continue to be maintained in-line with customer expectations.



## Finance

Work is also on-going to replace the previous Finance sub-committee with a Finance Board. The new Finance Board Terms of Reference and role description for the new Finance Board Chair have already been agreed by the Trustees. It is expected that a new Chair of the Finance Board will be in place before the end of 2016 with the new Board constituted before the end of the financial year.

It is intended that this will allow budgeting for 2017/18 to be fully consolidated across the Scout County, with the new Finance Board Chair and new Treasurer coordinating with the County's Financial Controller.

The new Finance Board will be expected to develop additional finance policies and procedures, to identify new sources of external funding to support development within the Scout County and to manage a revised grant making process.

The trustees are currently reviewing the charity's grant making policy to support a wider range of development projects which will increase the provision and/or improve the quality of Scouting in the Scout County, and to allow the trustees to consider all applications based on relative merit.

During 2016/17 the trustees intend to undertake a revaluation of the freehold land and buildings owned by the Scout

County (the value of which has not been updated for a number of years).

In light of diminishing investment returns over recent years, the trustees intend to review the allocation of investments to determine whether the objectives of the charity could be more effectively supported by alternative investments or the allocation of reserves to income generating capital projects.

## Media and Communications

Towards the end of 2015/16 the need to improve communications within the Scout County was identified as a strategic issue.

In the period following the appointment of a new County Commissioner the Scout County has improved communications by:

- Publishing a County Commissioner's blog and monthly operations updates for County Team members and District Commissioners
- Reintroducing the former County newsletter as the **Durham ePost** which is now distributed electronically
- Developing new 'opt-in' e-mail lists to allow parents, certain youth members and volunteers to receive direct updates from the Scout County

Plans are also being formulated for establishing a new County Media Scout Active Support Unit, to allow volunteers with appropriate skills (photography, website management, social media, press release writing etc) to work together to raise the media profile of Scouting with the area.

## Statements of Financial Activities

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £	Total Funds 2015 £
<b>Income and Endowments from:</b>					
Donations and legacies	3	2,548	2,000	4,548	23,108
Charitable activities	4	86,869	195	87,064	119,551
Other trading activities	5	321,243	-	321,243	333,794
Investment income	6	4,317	-	4,317	4,570
<b>TOTAL INCOMING RESOURCES</b>		<b>414,977</b>	<b>2,195</b>	<b>417,172</b>	<b>481,023</b>
<b>Expenditure on:</b>					
Raising funds	7				
	8	249,021	-	249,021	227,451
Charitable activities	9	164,487	615	165,102	224,807
<b>TOTAL RESOURCES EXPENDED</b>		<b>413,508</b>	<b>615</b>	<b>414,123</b>	<b>452,258</b>
<b>NET INCOMING/OUTGOING RESOURCES BEFORE OTHER RECOGNISED GAINS</b>		<b>1,469</b>	<b>1,580</b>	<b>3,049</b>	<b>28,765</b>
<b>OTHER RECOGNISED GAINS</b>					
Gains (Losses) on investments	14	(8,911)	-	(8,911)	4,133
		<b>(7,442)</b>	<b>1,580</b>	<b>(5,862)</b>	<b>32,898</b>
<b>NET INCOMING RESOURCES</b>		<b>(7,442)</b>	<b>1,580</b>	<b>(5,862)</b>	<b>32,898</b>
Balances brought forward		<b>716,998</b>	<b>42,215</b>	<b>759,213</b>	<b>726,315</b>
Balances carried forward		<b>709,556</b>	<b>43,795</b>	<b>753,351</b>	<b>759,213</b>

## Balance Sheet

	Note	£ 2016	£ 2015
<b>FIXED ASSETS</b>			
Tangible assets	13	547,388	563,534
Investments	14	105,542	114,658
		<u>652,930</u>	<u>678,192</u>
<b>CURRENT ASSETS</b>			
Stock	15	21,843	17,774
Debtors	16	109,514	76,841
Cash at bank and in hand		179,957	107,076
		<u>311,314</u>	<u>201,691</u>
<b>CREDITORS: Amounts falling due within one year</b>	17	(210,893)	(120,670)
<b>NET CURRENT ASSETS</b>		<u>100,421</u>	<u>81,021</u>
<b>NET ASSETS</b>		<u><u>753,351</u></u>	<u><u>759,213</u></u>
<b>FUNDS</b>			
Unrestricted:			
Designated funds	18	34,787	34,787
Other charitable funds	18	674,769	682,211
Restricted funds	19	43,795	42,215
		<u>753,351</u>	<u>759,213</u>

These financial statements were approved by the trustees on 21<sup>st</sup> September 2016 and are signed on their behalf by: -

D Stokes  
Trustee

G Elder  
Trustee

## Notes to the Financial Statements

### 1. Accounting Policies

#### (a) Basis of Accounting

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to the financial statements. These financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) (Effective 1 January 2015) and the Charities Act 2011.

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

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. With respect to the next reporting period the most significant areas of uncertainty are that effect the carrying value of assets held by the charity are the level of investment return and performance on 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 includes 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, others are apportioned on an appropriate basis, as set out in the notes to the accounts.

### **Support costs**

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

### **Tangible fixed assets and depreciation**

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

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

### **Investments**

Investments are accounted for at market value at the year end. Investment income is accounted for on accruals basis (see also Note 13).

### **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

	2016 £	2015 £
County Commissioner		
- in attending District AGMs throughout the County, Regional Conferences and meetings, reimbursement of costs paid on behalf of Durham Scout County Council	379	1,436
Other Trustees		
- Reimbursement of travel and other costs paid on behalf of Durham Scout County Council	472	1,994
	851	3,430
	851	3,430

The above costs are for expenses incurred by Trustees who are also voluntary officers of the charity in performance of their duties, and not a reimbursement of expenses incurred in their role of Trustees.

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

<u>2016</u>	Unrestricted Funds £	Restricted Funds £	Total Funds £
Capital projects – Sir James Knott	-	-	-
Sir J Priestman Charitable Trust	-	2,000	2,000
W A Handley Charitable Trust	1,750	-	1,750
Miscellaneous donations including Gift Aid	-	-	-
Local Authority Grant	798	-	798
	2,548	2,000	4,548
	2,548	2,000	4,548
<u>2015</u>	Unrestricted Funds £	Restricted Funds £	Total Funds £
Capital projects – Sir James Knott	-	11,000	11,000
Sir J Priestman Charitable Trust	-	-	-
W A Handley Charitable Trust	1,750	-	1,750
Miscellaneous donations including Gift Aid	1,887	2,000	3,887
Local Authority Grant	5,471	1,000	6,471
	9,108	14,000	23,108
	9,108	14,000	23,108

#### 4. Charitable Activities

<u>2016</u>	Unrestricted Funds £	Restricted Funds £	Total funds £
County activities	86,869	195	87,064
	<u>86,869</u>	<u>195</u>	<u>87,064</u>
<u>2015</u>	Unrestricted Funds £	Restricted Funds £	Total funds £
County activities	112,554	6,997	119,551
	<u>112,554</u>	<u>6,997</u>	<u>119,551</u>

#### 5. Other Trading Activities

	Unrestricted Funds £	Total Funds 2016 £	Unrestricted Funds £	Total Funds 2015 £
Scout shop sales	55,156	55,156	60,830	60,830
Membership fees	51,419	51,419	49,467	49,467
Activity Centre fees	214,668	214,668	223,497	223,497
	<u>321,243</u>	<u>321,243</u>	<u>333,794</u>	<u>333,794</u>

#### 6. Investment Income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £	Total Funds 2015 £
Bank interest received	8	-	8	35
Dividends	4,309	-	4,309	4,535
	<u>4,317</u>	<u>-</u>	<u>4,317</u>	<u>4,570</u>

## 7. Expenditure

	Allocation basis	Scout Store	Training Courses	Member Services	Moor House	Governance	Total 2016	Total 2015
		£	£	£	£	£	£	£
<b>Costs directly allocated to activities</b>								
Cost of sales	Direct	39,267	-	5,444	20,149	-	64,860	57,004
Sales Commission	Direct	-	-	-	5,832	-	5,832	1744
Licences		-	-	1,682	796	-	2,478	0
Staff costs	Direct	6,453	2,600	23,513	98,681	2,600	133,847	47,981
Training costs	Direct	-	1,284	-	-	-	1,284	6,314
Event costs and support to members	Direct	-	-	82,617	-	-	82,617	148,745
Grants paid out	Direct	-	-	10,000	-	-	10,000	1,750
Bad debts	Direct	444	-	-	4,930	-	5,374	0
Apparent cash shortfall	Direct	1,472	-	-	-	-	1,472	0
<b>Subtotal</b>		<b>47,636</b>	<b>3,884</b>	<b>123,256</b>	<b>130,388</b>	<b>2,600</b>	<b>307,764</b>	<b>263,538</b>
<b>Support Costs</b>								
Advertising	Direct	-	-	-	2,836	-	2,836	326
Sundries	Direct	-	-	2,136	1,272	-	3,408	6,143
Depreciation	Direct	594	-	768	22,217	-	23,579	22,437
Rates and water	Direct	-	-	340	1,362	-	1,702	1,580
Insurance	Direct	-	-	1,750	6,738	-	8,488	8,105
Heat and light	Direct	-	-	2,125	8,498	-	10,623	11,526
Investment management fees	Direct	-	-	650	-	-	650	750
Audit and legal	Direct	-	-	5,061	-	14,758	19,819	13,953
Office based staff	Staff time	-	-	-	-	-	-	69,437
Bank Charges	Usage	139	-	277	277	-	693	0
Telephone costs	Staff time	-	-	916	1,941	-	2,857	4,023
Other office costs	Staff time	-	796	-	6,367	796	7,959	4,041
Sundry expenses	Staff time	-	120	480	480	120	1,200	5451
Card M/C	Usage	992	-	-	248	-	1,240	1,771
Repairs	Direct	75	-	378	11,386	-	11,839	27,159
Printing, stationery and post	Direct	280	-	408	1,161	-	1,849	2,121
Irrecoverable input tax	Usage	-	832	2,651	3,484	-	6,967	9897
<b>Subtotal</b>		<b>2,080</b>	<b>1,748</b>	<b>17,940</b>	<b>68,267</b>	<b>15,674</b>	<b>105,709</b>	<b>188,720</b>
<b>Total Expend</b>		<b>49,716</b>	<b>5,632</b>	<b>141,196</b>	<b>198,655</b>	<b>18,274</b>	<b>413,473</b>	<b>452,258</b>

## 8. Cost of Raising Funds

	Unrestricted Funds £	Total Funds 2016 £	Unrestricted Funds £	Total Funds 2015 £
Scout shop sales	49,716	49,716	59,347	59,347
Investment management fees	650	650	750	750
Activity Centre fees	198,655	198,655	167,354	167,354
	<u>249,021</u>	<u>249,021</u>	<u>227,451</u>	<u>227,451</u>

## 9. Cost of Charitable Activities Per Fund

<u>2016</u>	Unrestricted Funds £	Restricted Funds £	Total Funds £
Events and support provided to members	140,581	615	141,196
Training	5,632	-	5,632
Governance costs	18,274	-	18,274
	<u>164,487</u>	<u>615</u>	<u>165,102</u>
<u>2015</u>	Unrestricted Funds £	Restricted Funds £	Total Funds £
Events and support provided to members	193,461	6,577	200,038
Training	11,023	-	11,023
Governance costs	13,746	-	13,746
	<u>218,230</u>	<u>6,577</u>	<u>224,807</u>

## 10. Cost of Charitable Activities by Activity Type

	Activities undertaken directly £	Support Costs £	Total Funds 2016 £	Total Funds 2015 £
Events and support provided to members	123,256	17,940	141,196	200,038
Training	3,884	1,748	5,632	11,023
Governance costs	2,600	15,674	18,274	13,746
	<u>129,740</u>	<u>35,362</u>	<u>165,102</u>	<u>224,807</u>

## 11. Payroll Costs

	2016	2015
	£	£
<b>The aggregate payroll costs were:</b>		
Wages and Salaries	128,477	112,912
Social Security costs	5,370	4,506
	<u>133,847</u>	<u>117,418</u>

### Particulars of employees:

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

	2016	2015
Store and cleaning staff	1	1
Administration	3	2
Campsite and activities	6	7
	<u>10</u>	<u>10</u>

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

## 12. Auditors Remuneration

	2016	2015
	£	£
Audit fees	<u>3,000</u>	<u>3,000</u>

### 13. Tangible Fixed Assets

	Freehold Land & Buildings	Fixtures & Equipment	Total
Cost	£	£	£
<i>At 1 April 2015</i>	623,700	206,064	829,764
Additions	3,335	4,098	7,433
Disposals	-	-	0
<b>At 31 March 2016</b>	<b>627,035</b>	<b>210,162</b>	<b>837,197</b>
<b>Depreciation</b>			
<i>At 1 April 2015</i>	110,120	156,110	266,230
Charge for the year	11,429	12,150	23,579
Disposals	-	-	0
<b>At 31 March 2016</b>	<b>121,549</b>	<b>168,260</b>	<b>289,809</b>
<b>Net book value</b>			
<b>At 31 March 2016</b>	<b>505,487</b>	<b>41,902</b>	<b>547,388</b>
<i>At 31 March 2015</i>	<i>513,580</i>	<i>49,954</i>	<i>563,534</i>

Included above is £95,000 (2015: £95,000) relating to freehold land which has not been depreciated.

### 14. Fixed Asset Investments

#### Listed investments:

Market value at 1 April 2015	114,658
Addition in year at cost	0
Disposals	205
Net unrealised investment gain	(8,911)
<b>Market value 31st March 2016</b>	<b>105,542</b>

### 15. Stock

	2016	2015
	£	£
Store stock	19,495	17,774
D of E Books	2,348	-
	<b>21,843</b>	<b>17,774</b>

## 16. Debtors

	2016	2015
	£	£
Trade debtors	75,941	69,393
Prepayments and accrued income	11,812	5,448
VAT Debtor	3,417	-
Loans to groups	18,344	2,000
	109,514	76,841
	109,514	76,841

Included in loans to groups is £12,469 (2015: £NIL) which fall due after one year

## 17. Creditors: Amounts falling due within one year

	2016	2015
	£	£
Trade creditors	26,557	16,525
Accruals and deferred income	164,336	84,145
Other loans	20,000	20,000
	210,893	120,670
	210,893	120,670

## 18. Funds

MOVEMENT IN UNRESTRICTED FUNDS	General Funds £	Designated Funds £	Total £
Balance at 1 April 2015	682,211	34,787	716,998
Income and gains	414,977	-	414,977
Expenses and losses	(422,419)	-	(422,419)
Transfers	0	-	0
Balance at 31 March 2016	674,769	34,787	709,556
	674,769	34,787	709,556

DESIGNATED FUNDS	<i>Balance at 1.4.2015</i> £	Income & Gains £	Expenditure & Losses £	Transfers £	Balance at 31.3.2016 £
The Horace Robinson International Fund	31,550	-	-	-	31,550
Moor House Social Committee Fund	3,237	-	-	-	3,237
	34,787	-	-	-	34,787
	34,787	-	-	-	34,787

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.

**Moor House Social Committee Fund**

This is a designated fund arising from funds raised by the Moor House Social Committee to finance improvements to Moor House.

**19. Restricted Funds**

	<i>Balance at 1.4.2015</i>	<b>Income &amp; Gains</b>	<b>Expenditure &amp; Losses</b>	<b>Transfers</b>	<b>Balance at 31.3.2016</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
County Commissioners Fund	10,343	2,000	-	-	12,343
Testimonial Fund	8,654	-	-	-	8,654
Jamboree/ International Fund	6,000	-	-	-	6,000
Capital Projects Fund	16,798	-	-	-	16,798
Network Scouts Fund	420	195	(615)	-	0
	<u>42,215</u>	<u>2,195</u>	<u>(615)</u>	<u>-</u>	<u>43,795</u>

Transfers from restricted funds are in respect of capital grants which have now been expended and are now unrestricted.

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.

**Jamboree and International Fund**

Represents funds available towards funding the World Jamborees, Moots and future international trips abroad.

**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. £0 was spent on projects at Moor House in the year and has been transferred to the general fund.

### Network Scouts Fund

Represents monies collected to support the projects of the Network Scout Section within the county

## 20. Analysis of Net Assets Between Funds

	Tangible Fixed Assets £	Current Assets less Liabilities £	Total £
<b>Restricted Funds</b>			
County Commissioner's Fund	-	12,343	12,343
Testimonial Fund	-	8,654	8,654
Jamboree/International Fund	-	6,000	6,000
Capital Projects Fund	-	16,798	16,798
	-	43,795	43,795
<b>Unrestricted Funds</b>	652,930	56,626	709,556
Total net assets	652,930	100,421	753,351

## 21. Commitments

At 31 March the charity had aggregate annual commitments under non-cancellable operating leases as set out below: -

	2016 £	2015 £
Operating leases which expire		
Within 2 – 5 years	1,224	1,224