



**Scouts**  
Northamptonshire

# **Northamptonshire County Scout Council**

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Registered Charity No. 269735 (England and Wales)

## **Trustees' Report and Financial Statements**

**For the year ended 31<sup>st</sup> March 2019**

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## Report of the Trustees

The Board of Trustees presents their Annual Report together with Financial Statements for the year ended 31<sup>st</sup> March 2019. The Financial Statements have been prepared in accordance with the accounting policies set out on page 15.

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

The Charities Act 2011 requires the Trustees to prepare financial statements for each financial year. The Trustees have to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure of the charity for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgments and accounting estimates that are reasonable and prudent
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business

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

ON BEHALF OF THE TRUSTEES



Karen Tonks  
Chairman of the Trustees  
11th July 2019

## 1 Legal and Administrative Details

**Registered Charity Number – England & Wales:** 269735  
**Scout Registration Number:** 0145  
**Registered Office:** Sir John Lowther County Scout Training & Activity Centre  
 Rushton Road, Glendon, KETTERING, NN14 1QF

**President:** David Laing

**Vice-Presidents:**

M Adams	Mrs D Askew	J R Dove FCA
Sir Richard George	Mrs P Paradine	C Wake
T Wayman	A R Heygate DL	Mrs P Lane
J Mackaness DL	H G Stafford (to April 2019)	S Little
R Hasler	The Earl Spencer	Mrs J Tice DL
The Most Hon The Marquess of Northampton DL		

### Trustees **County Executive Committee 1<sup>st</sup> April 2018 – 28<sup>th</sup> September 2019**

**Ex officio:**

County Chairman	Karen Tonks
County Commissioner	Dean Smith
County Secretary	Mags Minney
County Treasurer	Geoff Simmons (to 31/03/19) Glyn Timmins (from 01/04/19)
Deputy County Treasurer	Glyn Timmins (from 29/09/18 to 31/03/19)
County Youth Commissioner	Daniel Manciocchi

**Elected:** Karen Simpson (Northampton); Chris Adams (Daventry to 28/09/18); John Driver (Daventry from 28/09/18); John Rudge (Wellingborough); Mike O'Connor (Grafton from 29/09/18); Tony Filsak (Glendon); Tony Knott (Nene Valley); Stephanie Harding;

**Nominated:** Debbie Bromley (Deputy Chair); Richard Paragreen; Henny Cameron; Jade Ackers (to 29/09/18); Shannon Petrossian Salmasi (to 29/09/18); Mark Mulcahey; Julie Timmins (from 29/09/18) Anna Swann (from 29/09/18)

**Co-opted:** Richard Askew (to 29/09/18); Bob Peden; Sarah Sheard (to 23/06/18); Gillian Dowling; Jade Ackers (from 29/09/18); Scott Tyrell (from 14/03/19); David McNally (from 29/09/18)

**Invited:** Lee Jones (Nominated Member of the Council of the Scout Association)

The Executive Committee is supported by volunteers with expertise in specific areas including young people and adult training at both County and District levels to ensure required standards are met in respect of safety and safeguarding of both young people and adults, health and safety and inclusion.

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## 2 Structure, Governance and Management

### Governing Document

Northamptonshire County Scout Council is the electoral body that supports Scouting in Northamptonshire. It is the body to which the County Executive Committee is accountable. Members of the Executive Committee must act collectively as charity Trustees of the Scout County, and in the best interests of its members to:

- Comply with the Policy, Organisation and Rules of The Scout Association
- Protect and maintain any property and equipment owned by and/or used by the County
- Manage the County finances
- Provide insurance for people, property and equipment
- Provide sufficient resources for Scouting to operate. This includes, but is not limited to, supporting recruitment, other adult support, and fundraising activities
- Promote and support the development of Scouting in the local area
- Manage and implement the Safety Policy locally
- Ensure that a positive image of Scouting exists in the local community
- Appoint and manage the operation of any sub-committees, including appointing Chairmen to lead the sub-committees
- Ensure that Young People are meaningfully involved in decision making at all levels within the County
- Oversee the opening, closure and amalgamation of Districts, the County Scout Network and Scout Active Support Units in the County as necessary
- Appoint and manage the operation of an Appointments Advisory Committee, including appointing an Appointments Committee Chairman to lead it.

The Executive Committee must also:

- Appoint Administrators, Advisers, and Co-opted members of the Executive Committee
- Approve the Annual Report and Annual Accounts after their examination by an appropriate auditor, independent examiner or scrutineer
- Present the Annual Report and Annual Accounts to the Scout Council at the Annual General Meeting; file a copy with National Headquarters and if a registered charity, to submit them to the appropriate charity regulator. (See POR Rule 13.3)

The Executive Committee must also:

- Maintain confidentiality with regard to appropriate Executive Committee business
- Where staff are employed, act as a responsible employer in accordance with Scouting's values and relevant legislation
- Ensure line management responsibilities for employed staff are clearly established and communicated

### Type of governing document

The Northamptonshire County Scout Council ("The County") 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 Association and The Policy, Organisation and Rules (POR) of The Scout Association.<sup>1</sup>

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<sup>1</sup> The charity was established by Royal Charter dated 04 January 1912 as amended by supplemental charters dated 28 March 1949, 18 February 1959, 05 May 1967 and 19 July 1991. The charity was registered with the Charity Commission on 23 July 1975.

**How the charity is constituted**

The Scout County is created and operated as an educational charity. It is an autonomous organisation holding its property and equipment and admitting people to membership of the Scout County subject to the policy and rules of The Scout Association.

**Bankers:** Lloyds Bank plc  
George Row  
NORTHAMPTON NN1 1DJ

CCLA Investment Management Limited  
Senator House  
85 Queen Street  
LONDON  
EC2V 6DZ

**Independent Examiner:** Jane Francis FCCA  
Absolute Accounts  
71a High Street  
RUSHDEN  
NN10 0QE

**Recruitment and appointment of new Trustees**

The Trustees are appointed by Northamptonshire County Scout Council in accordance with Policy, Organisation and Rules (POR) of The Scout Association. The Trustees comprise the County Officers, and elected, nominated and co-opted members of the County Executive Committee. The elected members are chosen by ballot by the members of the County Scout Council from nominations by each of the six Districts in the County.

The Trustees come from varied backgrounds and professions. All new Trustees on the Executive Committee since 2016 have attended and been validated for "Essential Information for Executive Committee Members". This covers an introduction to Scouting, but also provides more specific information on the responsibilities of Executive Committee Members, enabling them to carry out their role effectively. i.e.:

- The Fundamentals of Scouting
- Executive Committees and Trusteeship in Scouting
- Safety in Scouting
- Safeguarding - child protection

This training was also made available to existing Trustees.

**Organisation**

The County Executive Committee has determined that certain sub-committees should be appointed to consider detailed administrative matters separately and to make recommendations and gain approval by the Committee. These are:

**Finance & General Purposes Sub-Committee (F&GP):** Jade Ackers (Chairman); Tony Knott (to 28/11/18); Geoff Simmons; John Rudge; Judith Hazell; Natalya Swaden (to 29/09/18); Daniel Manciocchi; Glyn Timmins (from 29/09/18)

**County Adult Appointment Committee (AAC):** Steve Graves (Chair); Carole Stephenson (Secretary); John Rudge; Patrick Richardson; Natalya Swaden (to 29/09/18); Gillian Dowling; Henny Cameron.

**Risk Management Committee (RMC):** Debbie Bromley (Chair); Richard Askew (to 29/09/18); Henny Cameron; Steve Tilley (to 29/09/18)

**Sir John Lowther Centre Management Committee (CMC):** Mark Mulcahey (Chair to 29/09/18); David McNally (Chair from 29/09/18); Geoff Simmons; Richard Paragreen; Shannon Petrossian Salmasi (to 29/09/18); Chris Leng (to 29/09/18); Lewis Hempkin (to 29/09/18); Glyn Timmins (from 29/09/18); John Rudge (from 29/09/18).

The County Chairman and County Commissioner also sit on the above committees.

**Risk Management**

The Charity's key risks are reviewed as an ongoing process by the Risk Management Committee and through regular reporting to the Trustees. All County Executive Committee members have a responsibility to identify potential risks and bring them to the attention of the County Executive, which will then be evaluated and included in the register.

The Risk Management Committee has developed a Risk Management Policy<sup>2</sup> for Northamptonshire County Scouts. The policy is a formal acknowledgement that risk management within the County is the responsibility of the Trustees and the aim is to ensure that Northamptonshire Scouts makes every effort to manage risk appropriately by maximising potential opportunities whilst minimising the adverse effects of risks.

The principle risks relate to the potential for financial loss within a diversified operational structure, the health and safety of our members and damage to the reputation of scouting both within Northamptonshire and nationally.

A comprehensive set of policies and rules is provided by The Scout Association applicable to the national movement, which are rigorously enforced and routinely monitored by the Risk Management Committee and, through regular reporting, the Trustees. Comprehensive insurance policies exist to ensure that all reasonable risks are covered.

In compliance with DBS (Disclosure and Barring Service) requirements checks are completed on all adults, who may be expected to be involved in "regulated activity" with young people through Scouting. This process minimizes risks of contact with inappropriate persons and to safeguard the reputation of itself, The Scout Association and its members.

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<sup>2</sup> Risk Management Policy – July 2017

The Charity continues to identify, monitor, review and manage the major operational and business risks that it faces on a regular basis. It is recognized that the nature of its work requires active acceptance and management of some risks in undertaking activities in order to achieve the Association's objectives.

### **Health and Safety Policy**

The Trustees have appointed one of their number to advise and to scrutinize compliance with health and safety legislation and practice. It is the Trustees' policy to provide scouting in a safe manner and in a safe environment without risk to health, as far as is reasonably practicable, and to ensure that the County complies with all the requirements of The Scout Association safety policy as laid out in POR.

## **3 Objectives**

### **The Purpose of Scouting**

Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.

### **The Values of Scouting**

As Scouts we are guided by these values:

- Integrity: We act with integrity; we are honest, trustworthy and loyal
- Respect: We have self-respect and respect for others
- Care: We support others and take care of the world in which we live
- Belief: We explore our faiths, beliefs and attitudes
- Cooperation: We make a positive difference; we cooperate with others and make friends

### **The Scout Method**

Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting and:

- enjoy what they are doing and have fun
- take part in activities indoors and outdoors
- learn by doing
- share in spiritual reflection
- take responsibility and make choices
- undertake new and challenging activities
- make and live by their Promise

### **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.

### **Volunteers**

The Council continues to be run by volunteers who give many hours service and without whom the Council could not function. We are grateful for their continued commitment.

## 4 Financial Review

There was no change in restricted funds for the year £NIL (2018 £NIL) and an increase in unrestricted funds of £21,980 (2018: deficit of £1,757).

Within this The Sir John Lowther Centre achieved an overall deficit of £842 in the year (£20,524 deficit – 2018). However before refurbishment projects the centre achieved a surplus of £15,666.07. The refurbishment of the foyer was funded by a grant from the central County funds which resulted in the centre achieving an effective surplus of £8,718.36 to carry over to projects in 2019/2020.

At 31 March 2019, restricted funds amounted to £NIL (2018: £NIL) and unrestricted funds amounted to £1,030,697 (2018: £1,008,717), of which £47,549 (2018: £42,048) were designated for the purposes stated in note 13.

The funds of the charity have been applied in providing for the continuing work of the Scout Movement in Northamptonshire during the year. The financial position at the balance sheet date is considered satisfactory. All investments held by the charity during the year are in accordance with the powers of the Trustees.

### Investment Powers

There is no reference to specific investment power in the Declaration of Trust. Accordingly the investment power of the Trustees and those applicable to charitable funds is currently a provision by the Trustee Investment Act 1961 and the Trustee Act 2000.

### Investment Policy

The Trustees consider the Council has insufficient funds for them to be invested for the longer term. All funds not required for immediate use are held on interest bearing bank deposit.

### Funding

The Trustees are satisfied that the charity's assets attributable to each of its funds are available and adequate to fulfil its obligations in relation to those funds.

### Reserves Policy

It is the policy of the charity to hold reserves in its current account which have not yet been committed or designated for any particular purpose, which should be sufficient to cover one year's expenses. An integral part of the reserves policy is the Sir John Lowther Centre which is wholly owned and operated by Northamptonshire County Scout Council. The ongoing maintenance of the centre and a provision for unforeseen circumstances that could result in closure require significant funds to be held i.e. 50% of typical annual expenditure.

The Trustees have therefore set aside sufficient reserves in order to protect the future operations of the charity from the effects of any unforeseen variations in its income stream as part of a policy of good financial management practice. This sum will be kept in a separate account and reviewed annually.

### **Pension Statement**

The Trustees employ a number of staff at the Sir John Lowther Centre. Those employees not members of an individual pension plan are automatically enrolled in a pension scheme in accordance with Government legislation. The County is a participating employer with Smart Pension Limited, 20 Eastbourne Terrace, London, W2 6LG

### **Policy for Remuneration of Paid Personnel**

The remuneration of all paid personnel is overseen by the Finance & General Purposes Committee which reports directly to the Executive Committee.

## **5 Review of the Year**

We are now about to start the 4<sup>th</sup> Year of the current team heading up the County, with a lot of the groundwork completed and a strong focus on the future as we ended one Development plan and built another<sup>3</sup>.

### **Sub-Committees**

The Finance and General Purposes sub-committee (F&GP) has continued the focus on developing and documenting the policies necessary for good governance and financial management.

The F&GP had identified there was a risk from keeping financial information in too limited hands. They therefore agreed a move to an online accounting system for the Sir John Lowther Centre and County Accounts. This should not only improve the Centre's management of invoicing but also how we can report on and analyse our finances. The system changed over at the beginning of the 2019 – 2020 Financial Year as the outgoing County Treasurer stepped down.

The Centre Management Committee changed hands during the year moving from Chairmanship of Mark Mulcahey, who gave us a solid and business like focus, to David McNally with a strong background in Facilities management.

The work on the longer term strategy for the Centre is underway.

### **Development Plan**

### **Community Impact**

The focus was to restore Northamptonshire County Scouts in the minds of key community opinion formers as the foremost co-education youth organisation in Northamptonshire.

Valuable contacts have been made amongst local Councillors, MP's and Community Organisations. We have a much higher profile in the County particularly since Northamptonshire County Council tried to review their budget. We should recognise the significant time and effort the County Commissioner put in to reversing the decision to stop the Community Use of Schools budget.

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<sup>3</sup> [Skills for Life - Our plan to deliver better futures 2019 - 2023 - Northamptonshire Action Plan](#)

**Growth**

Significant funding has been provided for growth by the County and Districts and we are looking at accessing Section 106 funding in the future.

The Trustees have recognised that without the appointment of a paid Development Officer, to work alongside the significant contribution made by local volunteers, Northamptonshire may not achieve the 2024 growth target and so have supported the recruitment of someone into that part-time role in this coming year.

The greatest risk we have identified as a County is that adult role holders of the County do not have the appropriate qualifications and or skills to carry out requirements of the role. A lot of effort has therefore gone into mitigating the risk with the support of District Commissioners, Appointment Advisory Committees, and Local Training Managers. Adult training has been revitalised and anyone not completing their training within the required period is being chased and supported.

To emphasise the significance of the risk the Trustees have asked for a report on progress at each Executive Committee.

**Inclusivity**

Scouting is open to all; but is often not perceived as being open to all. We need to take active steps to make this openness a reality. Working with special schools for example is part of the plan for the new part-time development role.

**Youth Shaped**

We wanted Northamptonshire to become one of the beacons of 'Youth Shaped Scouting' within the UK and the County Youth Fora and Youth Commissioners have helped us towards that. We are however still lacking in young people prepared to become Trustees and that is an action in the new plan.

**Young Leaders Scheme**

The first Young Leader Champion was identified for the 2018 County AGM. This will continue in 2019. The Trustees also supported funding for a County event for Young Leaders which was successfully delivered in March 2019 by the ACC Explorer Scouts and will be repeated.

**The Sir John Lowther Centre**

The Centre is 21 years old this year and as a County we have continued to invest in refurbishment. The foyer, coffee bar and leaders lounge have been revamped with the support of the Lowther Knights Scout Active Support Unit and not only have they been made more presentable for Scout purposes but also for corporate clients who help underpin the Centre's funding.

The Team of paid staff and volunteers continue to ensure the Centre runs smoothly and they have increased income, increased loyalty of existing customers and extended our reach into new customers.

### Our plan to prepare better futures 2019-2023<sup>4</sup>

We have again consulted with adults across the county and asked them what we need to continue to do, or to start to do, to meet the overall strategic objectives which are Growth, Inclusivity, Youth Shaped and Community Impact. In addition to aligning our plan to the national strategic objectives, a fifth priority was identified, based on its impact to Northamptonshire Scouts i.e. the Sir John Lowther Training & Activity Centre.

Overall we have identified 62 actions, which will be progressed over the next 4 years to achieve our overall goals. The plan is owned by the County Executive Committee (Trustees) of Northamptonshire County Scouts but it needs everyone to work together to achieve our objectives.

### Trustees

The Executive Committee exists to support the County Commissioner in meeting the responsibilities of his appointment. Members of the Executive Committee act **collectively** as Charity Trustees of the Scout County, and in the best interests of the members to:

- Comply with the Rules of The Scout Association
- Protect and maintain any property and equipment
- Manage the County finances
- Provide sufficient resources for Scouting to operate
- Support the development of Scouting in the local area
- Manage and implement the Safety Policy locally

Amongst other things all detailed in our Constitution<sup>5</sup>

The result is a wide variety of issues on the Executive agenda, either for us to debate in detail or where we have delegated to a sub-committee such as Finance and General Purposes or Centre Management and asked for their recommendations, to endorse. The Trustees have again considered many issues over the year and have always been willing to support funding for initiatives which further the aims of the Scout Association and ensure the charity is carrying out its purposes for the public benefit.

All meetings are the opportunity to discuss issues; understand them and make decisions and I am grateful to everyone involved for their commitment to the process, for engaging in debate, for completing their actions and for ensuring that as a County we continue to move forward and develop.



Karen Tonks  
Chairman of the Trustees  
11th July 2019

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<sup>4</sup> [Skills for Life - Our plan to deliver better futures 2019 - 2023 - Northamptonshire Action Plan](#)

<sup>5</sup> [Northamptonshire County Scout Council Constitution](#)

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## 6 Independent examiner's report to the Trustees of Northamptonshire County Scout Council

I report on the accounts of Northamptonshire County Scout Council for the year ended 31 March 2019, which are set out on pages 15 to 25.

This report is made solely to the Trustees, as a body, in accordance with the regulations made under Section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees, as a body, for my work, for this report, or for the opinions I have formed.

### Respective responsibilities of Trustees and examiner

The charity's Trustees are responsible for the preparation of the accounts. The charity's Trustees consider that an audit is not required for this year (under section 144 (2) of the Charities Act 2011 (the Act)) and that an independent examination is needed.

It is my responsibility to:

Examine the accounts under section 145 of the Act;

To follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and

To state whether particular matters have come to my attention

### Basis of independent examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. Accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in the course of the examination to which attention should be drawn in this report in order to assist the trustees in their understanding of the accounts to be reached.

2019 statement to be inserted



Jane Francis FCCA  
ABSOLUTE ACCOUNTS  
Chartered Certified Accountants  
Rushden  
Northamptonshire  
NN10 0QE

10 August 2018

## 7 Principle accounting policies

### Basis of preparation

The financial statements have been prepared under the historical cost convention, and 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 for Smaller Entities published on 16 July 2014, the Financial Reporting Standard for Smaller Entities (FRSSE), and the Charities Act 2011 and applicable regulations.

The principal accounting policies of the charity have remained unchanged from the previous year and are set out below.

### Branches

The financial statements of the charity incorporate those of all funds and branches which are governed by the terms of the Northamptonshire County Scout Council.

### Incoming resources

#### Voluntary income

All monetary donations, gifts and grants are included in full in the statement of financial activities when receivable, provided there are no donor-imposed restrictions as to the timing of the related expenditure, in which case recognition is deferred until the pre-condition has been met.

Legacies to which the charity is entitled are included in the statement of financial activities unless they are incapable of measurement.

Voluntary help is not included as income.

Membership subscriptions are treated on a receivable basis. Any amounts received in advance of the period to which they relate are deferred to the appropriate period.

#### Investment income

Investment income is recognised when receivable.

#### Grants receivable

Grants are credited as incoming resources when they are receivable provided conditions for receipt have been complied with, unless they relate to a specified future period, in which case they are deferred.

#### Other income

All other income is recognised on a receivable basis.

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## Resources expended

### Classification of expenditure

The costs of generating voluntary income comprise those costs directly attributable to generating incoming resources for the charity and includes staff costs and attributable overhead cost.

Charitable activities expenditure represents the overhead and staff costs incurred for the furtherance of the charity's objectives as stated in the annual report. Expenditure is shown gross, inclusive of any unrecoverable VAT and is charged on an accruals basis. Costs are allocated to the particular activity that directly relates to it. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with use of the resources. Overheads have been allocated on the basis of time spent by each staff member on a particular activity.

Governance costs represent the costs directly attributable to Trustees' meetings, such as printing, meeting and travel costs, as well as the independent examination of the charity's financial statements.

### Fund accounting

Unrestricted funds are donations, and other incoming resources received or generated for expenditure on the general objectives of the charity.

Designated funds are unrestricted funds which have been designated for specific purposes by the Trustees. An overview of each designated fund is included in note 13 of the financial statements.

### Freehold property

Freehold property is not held for investment purposes, but is an asset employed to fulfil the objects of the charity. Accordingly, it is not accounted for as an investment property.

### Depreciation

Depreciation is calculated to write down the cost of all tangible fixed assets held for charity use, other than property, by the reducing balance method over their expected useful lives. The rates generally applicable are:

- Fixtures and equipment 25%
- Trailers 25%

No depreciation has been provided on freehold land and buildings as it is the policy of the Trustees to maintain these assets in a continual state of sound repair. The useful economic lives of these assets are thus long, and the residual values so high that any depreciation would not be material.

### Stocks

Stocks are stated at the lower of cost and net realisable value.

### Value added tax

The charity is registered for VAT in respect of County Centre hire and shop sales only. All other income and expenditure is shown gross in these accounts.

**8 Statement of financial activities**

		Unrestricted Funds	Restricted Funds	Total 2019	Total 2018
	Note	£	£	£	£
<b><u>Incoming resources</u></b>					
<i>Incoming resources from generated funds</i>					
Voluntary income	1	156588	-	156588	133055
Investment income	2	531	-	531	251
Incoming resources from charitable activities	3	58883	-	58883	43684
<b><u>Total incoming resource</u></b>		<b>216002</b>	<b>-</b>	<b>216002</b>	<b>176990</b>
<b><u>Resources expended</u></b>					
Charitable activities	4	192972	-	192972	177697
Governance costs	4	1050	-	1050	1050
<b><u>Total resources expended</u></b>		<b>194022</b>	<b>-</b>	<b>194022</b>	<b>178747</b>
<b><u>Net incoming resources for year</u></b>		<b>21980</b>	<b>-</b>	<b>21980</b>	<b>(1757)</b>
Fund balance brought forward at 1 April 2018		1008717	-	1008717	1010474
<b><u>Fund balance carried forward at 31 March 2019</u></b>	12	<b>1030697</b>	<b>-</b>	<b>1030697</b>	<b>1008717</b>

**9 Balance Sheet**

	Note	2019		2018	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	7		<b>795329</b>		797681
<b>Current assets</b>					
Stock	10		<b>1252</b>		2010
Debtors	8		<b>135062</b>		54226
Cash at bank and in hand	9		<b>297858</b>		265984
			<b>434172</b>		322220
<b>Creditors: amounts falling due within one year</b>	11		<b>198804</b>		111184
<b>Net current assets</b>			<b>235368</b>		211036
			<b>1030697</b>		1008717
<b>Funds</b>					
Unrestricted:					
General	12		<b>983148</b>		966669
Designated	13		<b>47549</b>		42048
			<b>1030697</b>		<b>1008717</b>
Restricted funds	12		-		-
			<b>1030697</b>		1008717

The financial statements were approved by the Trustees on 11<sup>th</sup> July 2019



**Karen Tonks**  
Chairman

## 10 Notes to the financial statements

### 1. Voluntary income

	Total 2019 £	Total 2018 £
Contribution to development costs	-	1000
Membership subscriptions	54806	53215
Donations	3913	4411
County Centre hiring	93945	70780
Sports Field income	3924	3649
	<b>156588</b>	<b>133055</b>

### 2. Investment income

Investment income comprises:	2019 £	2018 £
Bank interest receivable	531	251

### 3. Income resources from charitable activities

	Unrestricted £	Restricted £	Total 2019 £	Total 2018 £
Duke of Edinburgh's Award Scheme	4812	-	4812	1789
Sundries	39	-	39	160
NetRave	-	-	-	440
County Centre Shop Sales	778	-	778	547
Lowther Knights Scout Active Service Unit	2140	-	2140	227
Mountain Activities	1610	-	1610	2060
County Cub camp	25238	-	25238	-
Walk to BP's Grave	-	-	-	220
Grizzly Bear camp	-	-	-	6341
Belgium expedition	-	-	-	25245
Ocean Quest sailing expedition	-	-	-	5530
Backwoods camp	1900	-	1900	1125
Training	440	-	440	-
Future Leaders Programme	1600	-	1600	-
Marathon Walk	661	-	661	-
Scouts of the World Award	825	-	825	-
Shooting Course	810	-	810	-
Cub Scout Sleepover	17810	-	17810	-
Young Leaders Weekend	220	-	220	-
	<b>58883</b>	<b>-</b>	<b>58883</b>	<b>43684</b>

**4. Analysis of total resources expended**

	Other costs £	Staff costs (Note 5) £	Total 2019 £	Total 2018 £
Charitable activities	168773	24199	192972	177697
Governance costs	1050	-	1050	1050
	<b>169823</b>	<b>24199</b>	<b>194022</b>	<b>178747</b>

	Unrestricted £	Restricted £	Total 2019 £	Total 2018 £
<b>Charitable activities - other</b>				
County Centre Management (note 5)	21006	-	21006	22488
Training and activity expenditure	34456	-	34456	36044
County Centre premises (note 19)	72620	-	72620	66497
County Office costs (note 19)	7517	-	7517	5292
Donations	640	-	640	300
Depreciation of fixed assets	2352	-	2352	3136
Cub Camp	26365	-	26365	-
Sports field & pavilion (note 19)	3668	-	3668	4367
Grizzly Paw	-	-	-	5622
Marathon Walk	1517	-	1517	1630
Belgium Expedition	-	-	-	25061
Ocean Quest Sailing Expedition	-	-	-	6272
Backwoods weekend camp	1693	-	1693	988
Future Leaders Programme	399	-	399	-
Shooting Course	810	-	810	-
Cub Scout Sleepover	18640	-	18640	-
Young Leaders Weekend	401	-	401	-
Scouts of The World Award	888	-	888	-
	<b>192972</b>	<b>-</b>	<b>192972</b>	<b>177697</b>

**Governance costs**

Accountancy and independent examination costs (note 18)	1050	-	1050	1050
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**5. Employees**

<b>Staff costs during the year were as follows:</b>	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
County Centre Management	<b>21006</b>	22488
Other wages and salaries	<b>3193</b>	-
Social security costs (exemption)	-	-
	<b>24199</b>	<b>22488</b>

The average number of employees during the year was 4 (2018: 4). Staff consists of a part time County Centre administrator(1), a part time County Centre Supervisor (1), part time County administrator(0), and 1 part time cleaner (2).

No employee earned £60,000 per annum or more in the current or preceding accounting year.

**6. Payments to Trustees and connected persons**

No Trustee or person with a family or business connection received remuneration or benefits in the year, directly or indirectly from the charity.

Expense claims have been submitted and reimbursed to 8 (2018 - 8) Trustees during the year amounting to a total of £10470 (2018 – £6839).

Goods have been purchased from an organisation with which a Trustee has an association, the goods have been purchased at market value and at arm's length, the committee is confident that these transactions provided no benefit to that individual.

**7. Tangible fixed assets**

	<b>Freehold property</b>	<b>Fixtures and equipment</b>	<b>Trailers</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>				
At 1 April 2018	788273	106524	3564	898361
Additions	-	-	-	-
<b>At 31 March 2019</b>	<b>788273</b>	<b>106524</b>	<b>3564</b>	<b>898361</b>
<b>Depreciation</b>				
At 1 April 2018	-	97116	3564	100680
Provided in the year	-	<b>2352</b>	-	<b>2352</b>
<b>At 31 March 2019</b>	<b>-</b>	<b>97468</b>	<b>3564</b>	<b>103032</b>
<b>Net book amount at 31 March 2019</b>	<b>788273</b>	<b>7056</b>	<b>-</b>	<b>795329</b>
Net book amount at 31 March 2018	788273	9408	-	797681

The freehold property is shown at cost and has an insured replacement value of £1,603,533. The deeds include a restriction on the sale of the property without the permission of Tata (formerly Corus Plc.).

**8. Debtors**

	2019	2018
	£	£
Deposits – Expenditure for World Scout Jamboree 2019	124815	41791
Deposits - Expenditure for 2018/19 activities (2017/18 activities)	1077	4067
Trade debtors (nett of Provision For Bad Debts £Nil – (2018 £656)	2880	4067
VAT	-	-
Other debtors and prepayments	3410	6568
	<b>135062</b>	<b>54226</b>

**9. Cash at bank and in hand**

	2019	2018
	£	£
<b>Scout Council:</b>		
Interest bearing account – Bank		
Current account – Bank	106158	98101
Interest bearing account – Bank		
Current account – Bank	82636	60684
The CBF Church of England Deposit Fund	93487	91758
Cash in hand & unbanked Cheques	-	5021
<b>Lowther Knights Scout Active Support Unit:</b>		
Current Account	2549	561
Cash in Hand	-	-
<b>County Centre:</b>		
General accounts - bank	12704	8230
The CBF Church of England Deposit Fund	-	1232
Cash in hand & Unbanked Cheques	324	95
	<b>297858</b>	<b>265684</b>

**10. Stock**

	2019	2018
	£	£
Stock (Duke of Edinburgh Packs)	252	-
Stock (Heating Fuel – Wood pellets)	1000	2010
	<b>1252</b>	<b>2010</b>

**11. Creditors: amounts due within one year**

	2019	2018
	£	£
Trade creditors	-	-
Deposits received	<b>134095</b>	43590
Deferred income (membership fee for next year)	<b>50978</b>	54806
Accruals	<b>13720</b>	12239
PAYE and social security	-	-
VAT	<b>11</b>	549
	<b>198804</b>	<b>111184</b>

**12. Funds**

	Designated Funds	Unrestricted Funds		Other	Restricted Funds	Total
		Building Fixed Asset Fund	Equipment Fixed Asset Fund			
	(See Note 14)					
	£	£	£	£	£	£
At 1 April 2018	42048	788273	12463	165933	-	1008717
Incoming resources	-	-	-	216002	-	216002
Resources expended	(3772)	-	(2352)	(187898)	-	(194022)
Designated	9273	-	-	(9273)	-	-
Written Back	-	-	-	-	-	-
<b>At 31 March 2019</b>	<b>47549</b>	<b>788273</b>	<b>10111</b>	<b>184764</b>	<b>-</b>	<b>1030697</b>

**13. Designated funds (Cost)**

<b>FUND</b>	<b>@ 1<sup>st</sup> April 2018</b>	<b>Designated</b>	<b>Utilised</b>	<b>Written back to General fund</b>	<b>@ 31<sup>st</sup> March 2019</b>
Development	20018	1770	1769	-	<b>20019</b>
Jamboree	20030	4000	-	-	<b>24030</b>
Scouting Skills for Adults	1500	-	-	-	<b>1500</b>
Celebration Event	1500	3503	2003	-	<b>2000</b>
<b>TOTAL</b>	<b>42048</b>	<b>9273</b>	<b>3772</b>	<b>-</b>	<b>47549</b>

**14. Capital commitments**

The charity had no capital commitments at 31 March 2019 and 31 March 2018.

**15. Contingent liabilities**

There were no contingent liabilities at 31 March 2019 and 31 March 2018.

**16. Post balance sheet events**

There have been no significant events affecting the financial statements since the balance sheet date.

**17. Controlling related parties**

The Trustees are the charity's controlling related party by virtue of the trust deed.

**18. Governance costs - Independent examiner's remuneration**

Amounts paid to the charity's independent examiners for the year were as follows:

	<b>2019</b>	2018
	<b>£</b>	£
Independent examination Current Year	<b>1050</b>	1050

**19. Other costs**

	<b>2019</b>	2018
	£	£
<b>County Centre premises costs (Note 4)</b>		
Purchases for resale (nett of stock)	-	1260
Bank Charges	<b>249</b>	307
Business Rates (nett of 80% abatement)	<b>4537</b>	4406
Communications	<b>1400</b>	1282
Printing, stationery and postage	<b>1256</b>	1060
Health, Safety & Security	<b>7508</b>	7360
Insurance	<b>9468</b>	9057
Laundry	<b>2845</b>	2465
Water	<b>1283</b>	1095
Maintenance	<b>12686</b>	11667
Buildings and Facilities upgrade	<b>14156</b>	10452
Heat and light	<b>12541</b>	12257
Photovoltaic feed in	<b>(2312)</b>	(1601)
Kitchen upgrade	-	115
Sundries	<b>3919</b>	1473
Bad debts incl. provision for future bad debts	<b>(216)</b>	(316)
Activities Consumables	<b>3300</b>	4158
	<b>72620</b>	66497
<b>Sports field &amp; pavilion costs (Note 4)</b>		
Misc.	<b>274</b>	-
Heat & Light	<b>2878</b>	3055
Water	<b>516</b>	423
Maintenance	-	889
	<b>3668</b>	4367
<b>County office costs (Note 4)</b>		
Press & PR	<b>441</b>	763
Printing, postage, stationery and promotional costs	<b>315</b>	0
Insurance	<b>1339</b>	1682
Bank Charges	<b>387</b>	205
Travelling and administration expenses reimbursed	<b>4671</b>	2051
Sundries	-	-
AGM Costs	<b>364</b>	316
Web Site	-	275
	<b>7517</b>	5292



## CubJam Accounts

TBC