



Durham Scout County Council

Annual Report & Accounts

2024 – 2025



Contents

Contents.....	2
Legal & Administrative Information	3
Welcome from the County Chair	4
Lead Volunteer's Report.....	5
Census & Growth.....	6
Transformation.....	7
Top Awards.....	9
Events	9
International	10
Moor House Adventure Centre.....	10
Trustees' Annual Report.....	11
Independent Auditor's Report.....	15
Statement of financial activities	18
Balance Sheet	20
Statement of Cash Flows	21
Notes to the financial statements.....	22

Photography Credits

Photographs bring our Annual Report to life and our thanks go to the members of the County Communications Team, and other members of the County whose photographs are used throughout this report.

Legal & Administrative Information

TRUSTEES

- N McCormick
- H Stubbs
- J Elliott
- B Johnson
- R Currah
- G Pizkosz
- M Ireland
- J Thompson (Appointed 23rd April 2025)

Charity number 520719

Principal Address

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

Auditors

Robson Laidler Accountants Ltd
Fernwood House
Fernwood Road
Jesmond
Newcastle upon Tyne
NE2 1TJ

Bankers

Lloyds Bank
19 Market Place
Durham
DH1 3NL

CAF Bank
Kings Hill
West Malling
Kent
ME19 4TA

Welcome from the County Chair

As the Chair of Durham Scouts Trustee Board, it gives me great pleasure to present our Trustees' Annual Report for the year ending 31st March 2025.

During this year we have concentrated on implementing the changes in governance arising from the Transformation agenda. At the last County AGM we appointed our first Trustee Board following the implementation of the transformation project and during the year we have worked to align our responsibilities to the strategic aspects of the County, leaving the operational matters to our dedicated County Team led by Bryan our Lead Volunteer. This change has not been easy, and I am sure many District and Group Trustee Boards are also grappling with the new changes. However, I believe the governance of a Group, District and indeed the County is more focused on ensuring Scouting is supported well by our changes.

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

One of our main aims in Scouting is 'Preparing young people with skills for life'. This is underpinned by good governance, so the County Trustees have spent time ensuring our policies and procedures are fit for purpose. A regular programme of updating our policies is underway. These policies are not to deter you from an activity but to guide you to undertake your Scouting in a legal and safe manner in line with The Scout Association's Policy, Organisation and Rules (POR) and the Charity Commission guidelines.

This year we have begun the exciting process of developing our County Strategy for the next five year. Everyone has had the opportunity to

contribute their thoughts to the strategy, which I hope will be launched in the autumn term.

My thanks go to Nick McCormick who took over as County Treasurer and to all our Trustees for their work over the past year.

Of utmost importance is for me to show the Trustee's gratitude to Bryan Johnson for his dedication in leading the County. We all wish Bryan an enjoyable Scouting future whatever path it takes.

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

Hilary Stubbs, County Chair

Lead Volunteer's Report

I am delighted to say that the year 2024 to 2025 was, for the County, yet again another very busy and successful year. We have continued to deliver many fantastic activities and opportunities for our young people. We have been guided by our values of integrity, respect, care, belief and cooperation by all our members. Our adult volunteers have continued to step up to the challenge of providing skills for life with sound governance of our charity by way of our trustees supported by the wider County Team. We are ensuring that we continue to meet our charitable objectives in a safe, responsible and robust manner with commitment to safety and safeguarding being a priority.

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

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

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

I would personally like to thank everyone who gives up their time to support scouting in Durham Scout County and I hope that you will continue to

do so as we move into another year of scouting ahead of us.

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

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

This will be my last Durham County Annual General Meeting as your County Lead Volunteer. I have taken the very difficult decision that the time is right, for both myself and the county, for me to hand over the reins to someone new to take the county forward. I have had a fantastic and rewarding time whilst being the County Lead Volunteer, it has been a pleasure and privilege. There have been many challenging changes over the last few years, and you have worked with, supported and encouraged me for which I am eternally grateful.

I would like to say a massive thank you to all who have worked so hard and provided me with support during my time as Lead Volunteer. I will be continuing in scouting in a less demanding role so I have no doubt we will from time to time have the opportunity to catch up and say hello.

I wish all those involved in scouting, in whatever capacity, across the county all the very best for the future a very sincere thank you to you all.

Bryan Johnson, County Lead Volunteer

Census & Growth

For the 5th year in succession there has been an increase in the number of young people in Scouting in the County. The increase in 2025 is 1.89% bringing our young person's membership to 5333. In addition, our total membership including all adults has risen by 0.5%, bringing our total County membership to 6933.

The graph below shows the membership trends for the past 25 years, broken down by sections. It is interesting to observe that we have not reached the pre-Covid levels of membership, but each year since Covid we have gradually returned to that level.

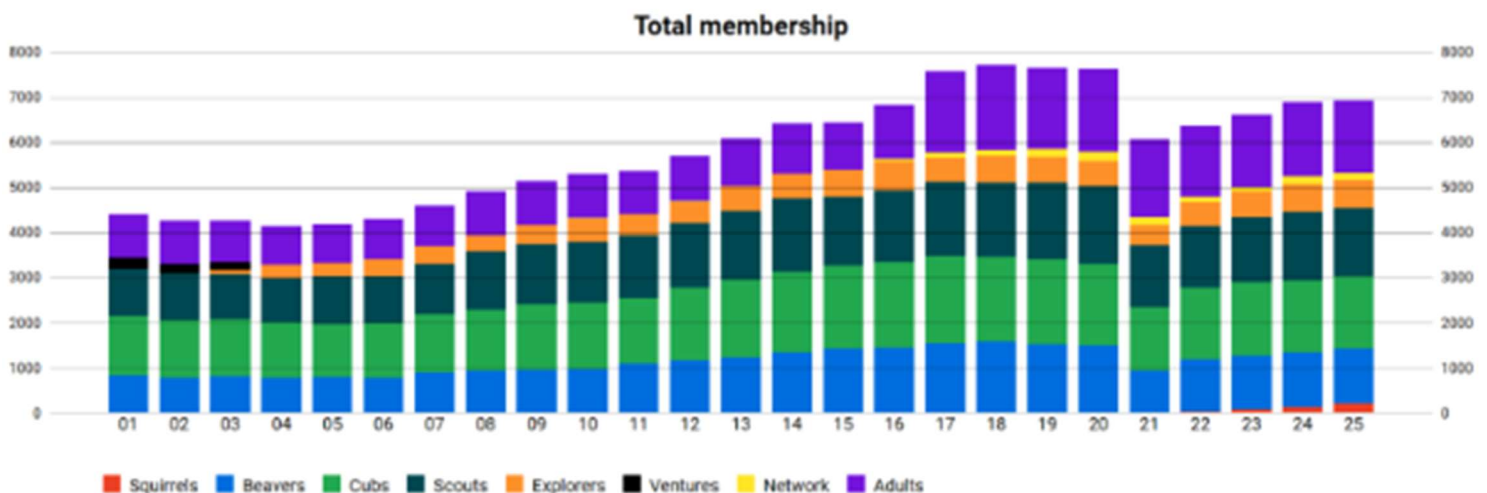
Looking in more detail at several statistics, we can see that the County has 197 squirrels, but each of the Beaver and Scout sections have had a decrease of less than 1% in membership.

Adult membership has decreased by 3.6% this year, giving us 1600 adults in the County. Within this cohort our adult to young person ratio has decreased by 4.4%. These figures perhaps point us in the direction of looking why we are losing adults and what should we do about it. This is particularly relevant when we see that our waiting lists have increased by 11%.

2025 Youth Membership

Squirrels	197	+87
Beavers	1225	-5
Cubs	1603	+13
Scouts	1516	-10
Explorers	627	+3
Network	165	+4

Total youth membership – also showing change from 2024.



Transformation

The County continues to form to reflect the new way of working and volunteering. We are in the very early stages as a team and exploring how best we can support the Young People and Adult Volunteers across the county. The County team as a whole welcome the launch of the next County 5 year strategy to allow themselves to align with the aspirations and objectives of Durham Scout County.

Support Team

The main focus of the support team has been in the area of Digital Support for the launch of the new Membership system. A large cohort of volunteers were recruited and trained to receive calls from Volunteers seeking support with using the new system. In addition, work has been undertaken to improve the county's data storage infrastructure to allow better and easier access to resources. From a communication perspective we have launched the new County Website. The website provides a modern 21st century look and feel, packed with an ever increasing amount of information, support and resources. The aspiration of the team is that the website is the first thought in terms of wanting questions answered, information, support or resources.

For the coming year the team will be focusing on improving our Communications, both internally and externally, enhancing our social media presence and getting all that is good about scouting in County Durham to a wider audience

Programme Team

The team continues to deliver fantastic experiences at scale for the county's young people. All the usual events in the county calendar were extremely well attended, supported by an amazing team of volunteers. Our Permits Team, newly formed, is an opportunity to bring all permit approval activities under one management structure. Our top awards team have had a fantastic year with 10 young people achieving their Kings Scout Award, the largest number ever in a single year. A huge thanks go to Andy Carr who is largely responsible for this despite navigating some serious health issues.

For the coming year the team will be focusing on supporting attendance at the WSJ in Poland, developing a programme of learning opportunities followed by assessment for adventurous activity permits, and reflecting on our programme of county events looking for opportunities for change and enhancement.



Volunteer Development Team

The primary focus of the team in the early part of the year was to support Districts with Welcome Conversations. Resources, flyers and easy to use presentations were created to help in understanding and implementing the new process of onboarding new volunteers. In the latter part of the year the focus was to get to grips with the change in Learning and the implications for volunteers. A full review of all former Training advisor roles was undertaken to ensure that we have a team going forward committed to supporting learning in our new Learning world. Work was also undertaken to recruit specialist to support with Growing Roots completion and Special Educational needs and disability (SEND). In addition, we have improved our performance in the management of adult awards, from the first part of the process in terms of award nominations, through to the final presentation process.

For the coming year the team will be focusing in two main areas. Firstly on providing local support with SEND – workshops, learning opportunities and if required individual 1:1 support. Secondly supporting volunteers with new learning and also those who wish to complete their now optional woodbadge.

Greg Piskosz , Transformation Lead

Programme Teams

Permit Assessors
Local Programme Delivery
Top Awards
International
Events

Support Teams

Growth & New Provision
Communications
Digital
Community Engagement
Property & Equipment

Volunteering Development Teams

Awards & Recognition
Learning
Welcome Conversation



Top Awards

Top Awards is now starting to see a big take off especially with the Kings Scout Award. I have now recruited David Holmes to work alongside me on the team and in January 2025 we had 4 presentations to attend of the Young People presenting what they had done so we could sign it off and send to Gilwell. We already have ones booked in for March. This year is turning into a busy one.

Now the new County website has been launched the KSA page is easier to find and all who are interested in completing their award are invited to register with us. We have had great success with this from 2 Districts so far.

This Year for the KSA Windsor Parade the County will have 7 invited to attend. All of whom will be invited to an evening hosted by the County Top Awards Team to present their County neckers.

At the time of writing this report we have 5 that will be invited to attend the 2026 Parade.

DofE continues to do well across the County at all levels with plenty of awards being gained by the Young People and Gold Awards being invited to the Palace. It is a constant battle to ensure that the Young People have enough evidence on the eDofE system and their assessor reports are sufficient to allow the award to be gained.

The County has also had 1 Scouts of the World Award this last year too. This is the second year on the trot we have had one within the County. The SOWA is a Top Award and is a rare one to gain.

If anyone has any questions or needs guidance, please do not hesitate in getting in touch with us as we are happy to help and happy to visit units also throughout the County. We are there to support the you and the young people alike.

Andy Carr, Top Awards Team Lead



5 members of Durham attended Windsor Castle to celebrate their King's Scout Award achievement.

Events

In the 2024/25 year the Durham Scout Events Team has delivered a range of events from exciting activity days for 4 year olds, to 8 year olds experiencing their first night away from home; to weekend long festivals for 17 year olds.

These include:

- Pete Swinney – orienteering competition for Cubs
- Cubboree – weekend camp for Cubs
- Beaver Picnic – activity day with overnight option for Beavers
- Cooper Cup – incident hike for Cubs
- Confido – weekend camp for Scouts and Explorers
- Awards – ceremony for all sections
- Geoffrey Gordon Cup – weekend incident hike for Explorers

Over the course of the year over 2500 young people have taken part in a county event, coming from all districts across the county. The events have been supported by over 650 adult volunteers, giving thousands of hours of time.

Claire Freeburn, Events Team Leader

International

We had a Group Visit to Norway, where participants took part in a range of exciting activities at TrollAktiv, including kayaking, mountain biking, paddleboarding, climbing and abseiling, and white-water rafting.

Sixteen Explorers also completed their Explorer Belt expedition in Ireland—a huge congratulations to them for earning this prestigious award.

The County was proud to have a patrol attend Roverway, a major European event for young people aged 16–22, as part of the UK Contingent. We were also well represented by members from Durham who served on the International Service Team and the Roverway Planning Team.

A massive thank you goes out to all the adult volunteers who dedicated so much time and energy to making these incredible experiences possible.

Looking ahead, I'm already receiving information about international events planned for 2025, 2026, and 2027, which is very exciting. We're especially looking forward to the Moot in Portugal in 2025, where we will have participants, IST members, and members of the Management Team attending. Planning is also well underway for the 26th World Scout Jamboree, which will be held in Poland in 2027.

Dave Russell, International Lead

Moor House Adventure Centre

This year has been another positive one for Moor House Adventure Centre as we continue to deliver on our purpose of providing high quality, affordable and accessible adventurous activities for young people across Durham Scouts and beyond. Increased investment into the site has helped us to offer over 2,600 hours of activities and adventure, helping both young people and adult volunteers build confidence, develop skills and create lifelong memories. Our work with external customers also continues to thrive, generating valuable income that helps us make activities even more affordable for Durham Scouts and contributes directly to the development of local Scouting.

None of this would be possible without the incredible people behind the scenes. We would like to say a heartfelt thank you to our staff team including Cheryl, Shaun, Lewis, Thomas, Diane, June and Dave for their dedication, professionalism and energy, and to the many volunteers and over 30 Associate Instructors whose time and expertise help the Centre run smoothly. As we look ahead, we remain committed to growing and investing in the business, ensuring Moor House continues to be a place where young people can experience adventure, develop skills and thrive for years to come.

Mark Ireland, Moor House Sub-Team Lead



Trustees' Annual Report

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

Durham Scout County Council, also known as Durham Scout County Association (and informally as 'Durham Scouts' or 'the Scout County'), is a registered charity in England and Wales (number 520719) and was formed in 1908.

The County's governing documents are those of The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of The Scout Association, the Policy, Organisation and Rules (POR) of the Scout Association; and also by a constitutional document which defines the Scout County's implementation of POR Chapter 5 ('The Scout County') with respect to the operation of the County Scout Council and the County Trustee Board.

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

The objectives of the charity are the physical, mental and spiritual development of young people and are based on the Purpose of The Scout Association, namely: "Scouting exists to actively engage and support young people in their

personal development, empowering them to make a positive contribution to society".

The charity is committed to the equality of all members in accordance with The Scout Association's Religious, Equal Opportunities and Development policies and to the safety and well-being of all members in accordance with The Scout Association's Safety, Vetting and Child Protection policies

Public benefit

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

The Scout County continues to meet the Charity Commission's public benefit criteria under both the advancement of education and the advancement of citizenship or community development headings. In addition to the objectives of the charity above, we also offer support to adult members of the Scout Association volunteering in the Scout County.

The focus of the charity's activities continues to be the provision of support to scout groups (squirrels, beaver scouts, cub scouts and scouts) and scout districts (explorer scouts and scout network) throughout our geographical area. This is provided through the provision of:

- Administrative, organisational and programme support
- Support for the growth and development of Scouting
- Training for both young leaders and adults
- Large scale events, competitions and activities which could not usually be provisioned through the scout group or district
- Management of the Duke of Edinburgh's Award scheme alongside our own scout award schemes such as the King's Scout Award

- Access to camping, residential experiences and adventurous activities through Moor House Adventure Centre, which is also available to members of the wider public, and other educational and youth groups.

Membership is open to all members of the public in accordance with our religious, equal opportunities and development policies, subject to our safety, vetting and child protection policies.

Financial Review

The Statement of Financial Activities shows that the charity's operating income in 2024-25 decreased slightly to £672,556 (from £686,190 in 2023-24). It was expected for the income to drop this year, as the prior year increased significantly due to the income from the World Scout Jamboree being fully reflected however, during the year Moorhouse has been successful in increasing bookings during one of the Centre's quieter periods resulting in income being broadly in line with the previous year.

The activity levels have also remained comparable to the prior year being £650,995 in 2024-25 (2023-24; £647,288).

Total incoming resources therefore exceeded total resources expended by £21,561 (2023-24: £38,902). However, when other recognised gains and losses are taken into account the annual accounts show that the change in net incoming resources was a surplus of £28,212 (2023-24: surplus of £43,913).

Risk management

As part of the trustees' commitment to managing the charity's risks, the trustees continue to maintain and update a risk register to identify and manage a wide range of safeguarding, financial, health and safety, reputational and strategic risks.

The full board of trustees has once again reviewed the risk register in 2024-25 and is accountable for

the management of identified risks. The responsibilities for risk management are delegated by the full board of trustees to the Finance Management Board, the Moor House Management Board, or the County Lead Volunteer and the County Team as appropriate.

The trustees are also aware of their on-going obligation to fulfil the objectives of the charity with respect to both the current and future youth membership. As discussed above in the review of the financial results, there continue to be financial challenges and risks in trying to balance the need for expenditure on development against available capital and revenues. Finance Management Board review and monitor the financial position and processes.

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

Reserves policy

The trustees continue to adopt a policy of maintaining free reserves (excluding any reserves which finance fixed assets, or designated reserves) at a level of between six and twelve months administrative expenses. This is currently assessed to be £75,000. At the end of the year our free reserves were in line with this policy.

Grant and loan making policy

Making grants and loans to other charities is not an objective of Durham Scouts, but the Scout County does distribute funds provided by such funders to local scout groups. Finance Management Board manages the grant and loan making policies of the Scout County and reports to the Trustees grants received and distributed. Work has been done to simplify the grant making process, and further work in simplifying the application process and policies continues.

Investment policy

During the year the trustees reviewed and updated the Charity's investment policy with the assistance of our investment managers.

The charity held £257,351 (2023-24: £141,339) in a portfolio of mixed UK equities at the year end, managed by Brewin Dolphin to generate income for the county for the long term.

Plans for future periods

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

Structure, governance and management

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

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

N McCormick	
H Stubbs	
J Elliott	
CA Batty	(Resigned 25 January 2025)
SA Whatt	(Resigned 25 January 2025)
B Johnson	
CG Knox	(Resigned 31 May 2024)
P Harnby	(Resigned 25 January 2025)
AV Pelling	(Resigned 25 January 2025)
CP Gronow	(Resigned 25 January 2025)
G Piskosz	
M Ireland	
RD Currah	
JDW Thompson	(Appointed 23 April 2025)

Most of our new trustees are from a scouting background and are therefore familiar with the objectives and operation of the charity. The Scout

County continues to be member of NCVO, which makes additional comprehensive training and support available to trustees.

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

Additional trustees are elected or co-opted to the County Trustee Board in accordance with the charity's constitution referenced above.

The trustees meet regularly to discuss all matters in relation to the charity and there are additional sub committees to deal with defined terms of reference approved by the trustees:-

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

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

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

Statement of trustees' responsibilities

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

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

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

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

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

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

H Stubbs *Trustee*

Date: 23rd September 2023

Independent Auditor's Report

Opinion

We have audited the financial statements of Durham Scout County Council (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the

financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

The risk of material misstatement due to error or fraud has been assessed in conjunction with how internal controls may mitigate any such risk. These controls are reviewed as part of the audit by performing systems walkthroughs to ensure they are operating effectively. Other substantive testing is also performed on all material balances and therefore any instances of non-compliance should be identified or considered as insignificant.

A further description of our responsibilities is available on the Financial Reporting Council's website at: [https:// www.frc.org.uk/auditorsresponsibilities](https://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

Other matters

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

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

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

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

Statutory Auditor

23rd September 2025

**Fernwood House
Fernwood Road
Jesmond
Newcastle upon Tyne
NE2 1TJ**

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

Statement of financial activities

FOR THE YEAR ENDED 31 MARCH 2025

Current financial year		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
	Notes				
Income and endowments from:					
Donations and legacies	3	3,607	1,750	5,357	5,128
Charitable activities	4	140,514	-	140,514	263,272
Other trading activities	5	511,226	-	511,226	402,797
Investments	6	15,384	-	15,384	13,219
Other income	7	75	-	75	1,774
		<u>670,806</u>	<u>1,750</u>	<u>672,556</u>	<u>686,190</u>
Total income					
Expenditure on:					
Raising funds	8	443,138	-	443,138	313,011
Charitable activities	9	202,441	5,416	207,857	334,277
		<u>645,579</u>	<u>5,416</u>	<u>650,995</u>	<u>647,288</u>
Total expenditure					
Net gains/(losses) on investments	15	6,651	-	6,651	5,011
		<u>6,651</u>	<u>-</u>	<u>6,651</u>	<u>5,011</u>
Net income/(expenditure) and movement in funds		<u>31,878</u>	<u>(3,666)</u>	<u>28,212</u>	<u>43,913</u>
Reconciliation of funds:					
Fund balances at 1 April 2024		<u>939,453</u>	<u>66,045</u>	<u>1,005,498</u>	<u>961,585</u>
Fund balances at 31 March 2025		<u>971,331</u>	<u>62,379</u>	<u>1,033,710</u>	<u>1,005,498</u>

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

Statement of Financial Activities

Prior financial year

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income and endowments from:				
Donations and legacies	3	3,378	1,750	5,128
Charitable activities	4	263,272	-	263,272
Other trading activities	5	402,797	-	402,797
Investments	6	13,219	-	13,219
Other income	7	1,774	-	1,774
		<u>684,440</u>	<u>1,750</u>	<u>686,190</u>
Total income				
Expenditure on:				
Raising funds	8	313,011	-	313,011
Charitable activities	9	333,889	388	334,277
		<u>646,900</u>	<u>388</u>	<u>647,288</u>
Total expenditure				
Net gains/(losses) on investments	15	5,011	-	5,011
		<u></u>	<u></u>	<u></u>
Net income and movement in funds		42,551	1,362	43,913
Reconciliation of funds:				
Fund balances at 1 April 2023		<u>896,902</u>	<u>64,683</u>	<u>961,585</u>
Fund balances at 31 March 2024		<u>939,453</u>	<u>66,045</u>	<u>1,005,498</u>

Balance Sheet

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	17		469,078		474,871
Investments	18		257,351		141,339
			<u>726,429</u>		<u>616,210</u>
Current assets					
Stock	19	5,000		5,000	
Debtors	20	93,471		98,493	
Cash at bank and in hand		<u>640,572</u>		<u>735,094</u>	
		739,043		838,587	
Creditors: Amounts falling due within one year	21	<u>(431,762)</u>		<u>(449,299)</u>	
Net current assets			<u>307,281</u>		<u>389,288</u>
Total assets less current liabilities			<u>1,033,710</u>		<u>1,005,498</u>
The funds of the charity					
Restricted Income Funds	23		62,379		66,045
Unrestricted Funds	24		<u>971,331</u>		<u>939,453</u>
			<u>1,033,710</u>		<u>1,005,498</u>

These financial statements were approved by the trustees on 20th September 2025 and are signed on their behalf by: -

N. McCormick (Trustee)

H.Stubbs (Trustee)

Statement of Cash Flows

FOR THE YEAR ENDED 31 MARCH 2025

		2025		2024	
	Notes	£	£	£	£
Cash flows from operating activities					
Cash generated from operations	27		12,503		48,002
Investing activities					
Purchase of tangible fixed assets		(13,048)		(3,047)	
Purchase of investments		(206,634)		-	
Proceeds from disposal of investments		97,273		-	
Investment income received		15,384		13,219	
Net cash (used in)/generated from investing activities			(107,025)		10,172
Net cash generated from financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(94,522)		58,174
Cash and cash equivalents at beginning of year			735,094		676,920
Cash and cash equivalents at end of year			<u>640,572</u>		<u>735,094</u>

Notes to the financial statements

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

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

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

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

1.1 Accounting convention

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

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

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

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

1.2 Going concern

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

1.3 Charitable funds

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

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

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

1.4 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably. The following specific policies are applied to particular categories of income:

- Donations and legacy income is received by way of donations, legacies, grants and gifts and is included in full in the Statement of Financial Activities when receivable. Where legacies have been notified to the Charity but the criteria for income recognition have not been met, the legacy will be included as a contingent asset and disclosed if material. Grants, where entitlement is not conditional on the delivery of a specific performance by the Charity, are recognised when the Charity becomes entitled to the grant.
- Investment income is included when receivable.
- The value of services provided by volunteers has not been included.

1.5 Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of raising funds comprise the costs associated with attracting donations, grants and legacies and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It included both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, Other costs are apportioned on an appropriate basis, as set out in the notes to the accounts.

Support Costs

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

1.6 Tangible fixed assets

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

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

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

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

1.7 Fixed asset investments

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

1.8 Stocks

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

1.9 Cash and cash equivalents

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

1.10 Financial instruments

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

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

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

Basic financial assets

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

Basic financial liabilities

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

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

Derecognition of financial liabilities

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

1.11 Employee benefits

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

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

1.12 Retirement benefits

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

2 Critical accounting estimates and judgements

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

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

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	3,607	1,750	5,357	3,378	1,750	5,128

Donations and gifts

Sir J Priestman Charitable Trust	3,000	-	3,000	3,000	-	3,000
W A Handley Charitable Trust	-	1,750	1,750	-	1,750	1,750
Corporate donations	607	-	607	378	-	378
	3,607	1,750	5,357	3,378	1,750	5,128

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Charitable activities		
County activities	140,514	263,272

5 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Membership subscriptions and sponsorships	61,956	63,063
Shop income	28,568	27,022
Activity Centre fees	420,702	312,712
Other trading activities	<u>511,226</u>	<u>402,797</u>

6 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from listed investments	7,912	5,557
Interest receivable	7,472	7,662
	<u>15,384</u>	<u>13,219</u>

7 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Miscellaneous incomes	75	1,774

8 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Trading costs		
Activity Centre costs	46,684	39,022
Scout shop	18,760	19,484
Staff costs	195,327	155,901
Support costs	182,367	98,604
	<u>443,138</u>	<u>313,011</u>

9 Expenditure on charitable activities

	County activities 2025 £	County activities 2024 £
Direct costs		
Staff costs	21,519	29,696
Event costs	110,132	237,478
Other costs	-	2,415
	<u>131,651</u>	<u>269,589</u>
Grant funding of activities (see note 10)	350	9,452
Share of support and governance costs (see note 11)		
Support	40,662	29,483
Governance	35,194	25,753
	<u>207,857</u>	<u>334,277</u>
Analysis by fund		
Unrestricted funds	202,441	333,889
Restricted funds	5,416	388
	<u>207,857</u>	<u>334,277</u>

10 Grants payable

	County activities 2025 £	County activities 2024 £
Grants to individuals	<u>350</u>	<u>9,452</u>

11 Support costs allocated to activities

	2025	2024
	£	£
Depreciation	18,841	19,791
Office costs	9,626	13,096
Rates and water	4,349	6,469
Insurance	13,721	11,575
Sundries	18,342	7,127
Heat and light	18,208	16,946
Irrecoverable input VAT	45,665	15,402
Motor and travel costs	5,904	1,940
Repairs and maintenance	87,418	34,954
Bank charges	955	787
Governance costs	35,194	25,753
	<u>258,223</u>	<u>153,840</u>
Analysed between:		
Fundraising	182,367	98,604
County activities	75,856	55,236
	<u>258,223</u>	<u>153,840</u>

	2025	2024
	£	£
Governance costs comprise:		
Audit fees	7,000	7,390
Legal and professional fees	28,194	18,363
	<u>35,194</u>	<u>25,753</u>

12 Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	7,000	7,390
Depreciation of owned tangible fixed assets	18,841	19,791
	<u>25,841</u>	<u>27,181</u>

13 Trustees

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

14 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Store and cleaning staff	1	1
Administration	4	4
Campsite and activities	19	12
	<u>24</u>	<u>17</u>
Total	<u><u>24</u></u>	<u><u>17</u></u>

Employment costs	2025 £	2024 £
Wages and salaries	207,289	177,470
Social security costs	6,833	5,523
Other pension costs	2,724	2,604
	<u>216,846</u>	<u>185,597</u>

Key management personnel received remuneration of £33,682 (2024 : £29,390)

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

15 Gains and losses on investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Gains/(losses) arising on:		
Revaluation of investments	<u>6,651</u>	<u>5,011</u>

16 Taxation

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

17 Tangible fixed assets

	Freehold land and buildings	Fixtures and equipment	Total
	£	£	£
Cost			
At 1 April 2024	661,513	305,050	966,563
Additions	-	13,048	13,048
Disposals	-	(2,222)	(2,222)
At 31 March 2025	<u>661,513</u>	<u>315,876</u>	<u>977,389</u>
Depreciation and impairment			
At 1 April 2024	213,358	278,334	491,692
Depreciation charged in the year	10,437	8,404	18,841
Eliminated in respect of disposals	-	(2,222)	(2,222)
At 31 March 2025	<u>223,795</u>	<u>284,516</u>	<u>508,311</u>
Carrying amount			
At 31 March 2025	<u>437,718</u>	<u>31,360</u>	<u>469,078</u>
At 31 March 2024	<u>488,155</u>	<u>26,716</u>	<u>474,871</u>

Included above is £95,000 (2024 : £95,000) relating to freehold land which has not been depreciated.

18 Fixed asset investments

	Listed investments
	£
Cost or valuation	
At 1 April 2024	141,339
Additions	206,634
Valuation changes	6,651
Disposals	(97,273)
At 31 March 2025	<u>257,351</u>
Carrying amount	
At 31 March 2025	<u>257,351</u>
At 31 March 2024	<u>141,339</u>

19 Stocks

	2025	2024
	£	£
Finished goods and goods for resale	<u>5,000</u>	<u>5,000</u>

20 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Trade debtors	75,151	79,453
Other debtors	6,514	2,038
Prepayments and accrued income	<u>11,806</u>	<u>17,002</u>
	<u>93,471</u>	<u>98,493</u>

21 Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	16,305	8,721
Other creditors	35,449	37,200
Accruals and deferred income	<u>380,008</u>	<u>403,378</u>
	<u>431,762</u>	<u>449,299</u>

22 Retirement benefit schemes

	2025	2024
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	<u>2,724</u>	<u>2,604</u>

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

23 Restricted funds

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

	Movement in funds			Balance at 31 March 2025 £
	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	
County Commissioners Fund	12,835	-	(350)	12,485
Testimonial Fund	8,654	-	-	8,654
Moorhouse Development Fund	2,592	-	-	2,592
Capital Projects Fund	16,393	-	-	16,393
W A Handley Development Fund	15,750	1,750	-	17,500
Scouting At Home	1,971	-	-	1,971
AAP Fund	5,066	-	(5,066)	-
YLT 1st Aid Fund	2,784	-	-	2,784
	<u>66,045</u>	<u>1,750</u>	<u>(5,416)</u>	<u>62,379</u>

County Commissioners Fund

Represents funds made available to the County Commissioner to use at his discretion in aiding needs in scouting.

Testimonial Fund

Represents funds available to persons aged 6 and 17 years of age in scouting to help towards travelling costs to a scouting event held within the United Kingdom.

Moorhouse Development Fund

Represents funds available towards developing Moorhouse and its activities.

Capital Projects Fund

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

W A Handley Development Fund

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

Scouting at Home

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

AAP Fund

Represents funding to adapt Moorhouse to enable more flexible hours and activities throughout the COVID 19 pandemic.

YLT First Aid Fund

Represents monies received to deliver a first aid programme to volunteers.

24 Unrestricted funds

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

	At 1 April 2024 £	Incoming resources £	Resources expended £	Gains and losses £	At 31 March 2025 £
The Horace Robinson International Fund	15,398	8	-	-	15,406
County Development Fund	4,596	-	-	-	4,596
General funds	919,459	670,798	(645,579)	6,651	951,329
	<u>939,453</u>	<u>670,806</u>	<u>(645,579)</u>	<u>6,651</u>	<u>971,331</u>

The Horace Robinson International Fund

Represents funds originally bequeathed to the County which has been designated by the trustees for international purposes.

County Development Fund

This is a designated fund arising from funds raised to finance development across the County.

25 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	469,078	-	469,078
Investments	257,351	-	257,351
Current assets/(liabilities)	244,902	62,379	307,281
	<u>971,331</u>	<u>62,379</u>	<u>1,033,710</u>

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

26 Related party transactions

During the year the charity paid £6,060 to RC Events Services Ltd, a company in which Trustee R Currah is also a director, for goods and services on an arms length basis.

27 Cash generated from operations	2025 £	2024 £
Surplus for the year	28,212	43,913
Adjustments for:		
Investment income recognised in statement of financial activities	(15,384)	(13,219)
Fair value gains and losses on investments	(6,651)	(5,011)
Depreciation and impairment of tangible fixed assets	18,841	19,791
Movements in working capital:		
(Increase)/decrease in stocks	-	884
Decrease in debtors	5,022	69,706
(Decrease) in creditors	(17,537)	(68,062)
Cash generated from operations	<u>12,503</u>	<u>48,002</u>

28 Analysis of changes in net funds

The charity had no material debt during the year.