



Durham Scout County Council

Annual Report & Accounts

2025 – 2026



Legal and Administrative

Trustees

- N McCormick
- H Stubbs
- J Elliott
- B Johnson
- R Currah
- G Piskosz
- M Ireland
- J Thompson
- C Howarth (from 23/09/2025)
- P Hanby (from 11/08/2026)

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
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Durham

CAF Bank
Kings Hill
West Malling
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ME19 4TA

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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.

Welcome from the County Chair

The County Trustee Board has continued to implement the changes required by Policy, Organisation and Rules of The Scout Association and the Transformation agenda. This is often time consuming, but a necessary part of our duties as Trustees.

This year several of the Trustees were allocated specific areas of responsibility so that we could progress key governance matters in the County. This work has included a comprehensive updating of SharePoint: our on-line document storage, a total rewrite of our Risk Policy, the gradual updating of our financial policies and the updating of the Terms of Reference of the County's two Trustee Board sub-teams: Finance Management Board (FMB) and Moor House Management Board (MHMB). All this work is ensuring the County functions to meet Charity Commission requirements.

The Trustees watched the online Scout Association release of the new national strategy and as Trustees we will oversee the development and implementation of a County Strategy.

As Chair of the County Trustee Board, I am a member on our two sub-teams: Financial Management Board and Moor House Management Board. Work on these Boards feeds into the management of our finances and Moor House. At Moor House we have seen the completion of the Bunk House and the continued development of activities on the estate. All members are encouraged to use these County facilities to supplement your weekly programmes.

Last year we appointed George Bowron as one of our Trustees. George was in hospital on the day of our AGM and tragically he passed away. I wrote to his parents and Scouting colleagues in his former District and passed on our condolences. Gone home to soon.

When you read this Annual Report after the 2025/2026 AGM, I will have handed the baton of chairing the County Trustee Board to a new Chair after almost 5 years as your Chair. It has been a privilege to serve the County as its Chair. It is frequently a backroom role, but an essential role to ensure the governance of the charity in line with POR and the Charity Commission regulations.

I will be continuing my Scouting in my former District: Derwentside.

I have led the County through some difficult and challenging matters both local and national and I am grateful for the support of my fellow trustees.

Thank you for giving me the privilege of being your Chair.

Happy Scouting,

Hilary Stubbs, County Chair

Lead Volunteer's Report



It always feels strange when writing an Annual Report talking about the past when we all really want to focus on the future, made especially harder for myself as this my first annual report as County Lead Volunteer.

If I reflect on the past few years, it seems to me that we have been constantly operating in crisis mode. The impact of Covid is still being felt. The tragic death of Explorer Scout Ben Leonard caused shockwaves through the organisation and an acutely tuned focus on managing risk and keeping young people safe. We launched the Improving the Volunteer Experience Project, lots of change to cope with, and a new Membership system that has brought its own challenges. A huge debt of thanks is owed to all those adult volunteers who, week in and week out have continued to support scouting and our young people, delivering fantastic experiences that will change lives. Thank you so much for all that you do.

I now feel a sense of change, an opportunity to understand the past but leave it behind and move forward. Since stepping into the role of County Lead Volunteer in January, it has been a real privilege to see first-hand the energy, commitment, and passion that drives Scouting across our county. In just a few short months, we've begun laying the foundations for a renewed, collaborative approach to supporting our volunteers and delivering incredible experiences for young people.

2026 is going to be an incredible year for Scouting!

- Squirrels turn 5
- Beavers celebrate 40 years
- Cubs reach an amazing 110 years
- Brand New Explorer Programme launch

These milestones are a powerful reminder of the lasting impact Scouting has on society and our local communities. And that's not all—we're also launching our new national strategy – Place to Belong - a strategy that will act as a compass, guiding us through the complexities of the environment Scouts will encounter over the next nine years.

Looking back, I feel incredibly proud of what we've already achieved in such a short space of time. But more than that, I feel excited about what lies ahead. We have a strong platform to build from, and I look forward to working alongside our volunteers to help even more young people find a Place to Belong and have fun along the way.

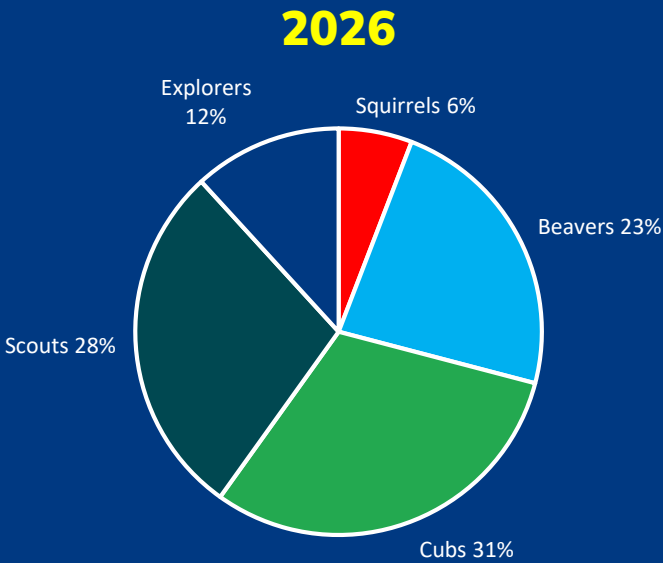
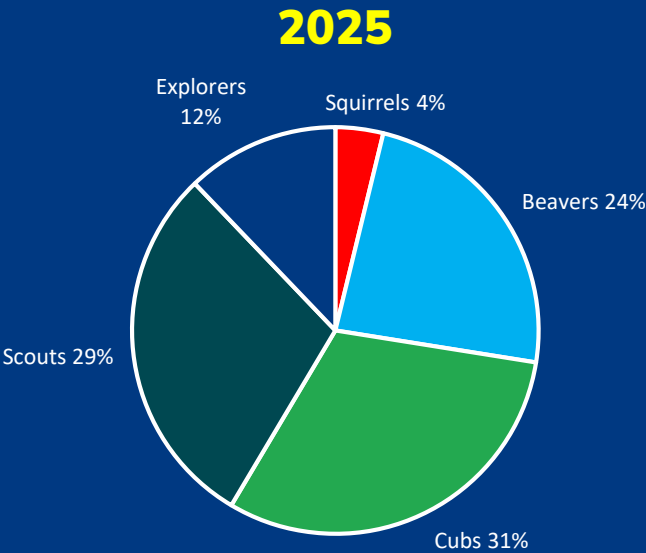
Thank you to everyone who has contributed to Durham Scouts this year. Your efforts have made a real difference, and I'm blessed to be on this journey with you.

Greg Piskosz, County Lead Volunteer

Our Membership

District	2025	2026
Bishop Auckland	356	358
Blaydon	211	196
Chester-le-Street	395	407
Crook & Weardale	147	154
Darlington	557	571
Derwentside	344	384
Durham City	810	820
Gateshead	477	505
Houghton-le-Spring	432	495
Peterlee	96	94
Seaham	187	173
South Tyneside	484	455
Sunderland	416	381
Teesdale	256	246

2025
Young People
5168
Total Adults
1602
Combined Total
6770
2026
Young People
5239
Total Adults
1579
Combined Total
6818



Programme Team

Top Awards

Overall Top Awards within the County is really starting to take off with our Young People really putting in some hard work to attain them. Top Awards also covers Scout Network age range too and with the increase in membership of Scout Network we can only see this growing. To complete the Top Awards the Young Person must be registered within their District as Scout Network when they hit the age of 18 or the Award cannot be attained by them.

Kings Scout Award



This year has been our most successful for a number of years. We have had 12 Awards and together with those that missed the closing date for the Windsor Parade last year meant we had 17 from the County attend the St Georges' Day parade at Windsor. This is testament to the calibre of Young People we have working towards this award.

We have seen a big uptake on the Registration system we have now had underway in County for just over a year. This enables the Top Awards team to keep track with not just the Young Person but also their mentor at District Level. This system is working very well. We currently have 42 people from around the County registered. I would encourage all Districts to pass this around their young people to register. On the Top Awards page

there is now a link for the young person to click which asks them a number of questions which are then sent straight to the team and registration can happen.

It is important to remember when a Young Person completes their award they need to present it to the Top Awards Team what they have done to complete their Award so the team can send it to Gilwell for verification.

We have had 2 years now of running a Kings Scout Award Presentation evenings before all new Kings Scouts attend Windsor. These evenings have proven to be very successful. The person has the opportunity to invite their families and anyone they wish to the evening hosted by the Team and the County Lead Volunteer. Listening to some of the stories and seeing how many countries around the world have been visited by our Young People is truly breath taking.



So far at the time of writing this report we are looking at another successful year for the Kings Scout Award as we are already starting to see number complete rise.

Coupled together with the DofE Award Scheme and the Explorer Chief Scout Challenges this is really proving to be a success.

Andy Carr, Top Awards Team Lead

Duke of Edinburgh's Award

The DofE is the best pathway on a young person's journey to the KSA. As Andy has said we have had a record year for completions of the gold award.



Durham Scout County used to be very steady, awarding 6 per year. We broke the mould in 2023 with 8, 2024 with 12 (double the National average for a County or Area) and this year twenty have been invited to one of the Palaces to celebrate—either Buckingham Palace or Holyrood Palace in Edinburgh. What pleases me most is not the number but the quality of the awards. Fewer and fewer of them are having to be queried because of lack of evidence or poor assessor reports.

We also had 28 Bronze and 31 Silver during the year. Halfway through this year and we have 12 golds awaiting their invitations to the Palace. This is a testament to our terrific DofE leaders in all the Network and Explorer Scout Units. They have to put up with me asking them for more evidence or to ensure assessments for all sections are done on the DofE Portal and not on scraps of indecipherable paper.

Larger units have been very accommodating allowing participants from smaller groups to join their expeditions., I think we have managed to fit everyone in somewhere. Ending up with 33 expedition groups heading off with 162 young people taking part. 33 expeditions, that is a heck of a lot of weekends for the leaders, supervisors, and assessors to make time for. Thank you all so much for that.

For the award verifier there are 352 awards being worked on at the moment, each award has 4 or 5 levels which the participants are adding evidence to. That's an average of 4 pieces of evidence being added every day so I am grateful to Carol for looking after the enrolments.

And, it is most gratifying to see them progress to the KSA, there's nothing like it for the youth of today.

Stephen Ramsay, DofE Lead

Scouts of the World Award



This last year we have had 1 Scout of the World Award within the County meaning overall the County has 2. This is something we are looking to expand in the next year with a registration system being set up in the near future.

To start this award the young person must register and then attend a Discovery Weekend. This is something again we hope to organise within Conty Durham for people wanting to complete the Award. We do know of one within the County who has attended a Discovery Weekend ran at Gilwell.

Please watch this space for updates in the County Newsletter and on the County Website.

David Holmes, Top Awards Team

Permits Scheme

Since taking on the MAPS role in March, I've been getting to grips with the system, who does what and where, and generally trying to meet as many people as possible. In my short time in role, I've already seen several water sport, hillwalking and archery courses running, plus some more localised climbing opportunities, all facilitated by our excellent team of assessors. I do know that over the last 12 months, all the teams have facilitated multiple learning opportunities, assessed multiple permits, and kept our leaders, and hence our youngsters able to continue more adventurous activities, in a safe and enjoyable environment. Thank you!



We've also now made significant progress in aligning our qualifications and assessors at Moor House alongside the scouting permit system. This has resulted in a couple of new assessors being added to the team giving more flexibility all round. Hopefully this will help in our ability to moderate and indeed swap around assessors, so the load is shared, both at Moor House and in Scouting across Durham generally, and that standards are kept high.

Moving into the new Scouting year, we've already had a successful Leaders activity taster day at Moor House, allowing leaders to step outside of their comfort zone, and try something new. We

had 48 leaders giving things a go that they've not tried out before. Feedback from the day has been extremely positive and we hope to see more interest in training and subsequent permit applications once leaders have had a chance to reflect, consider and take the next step.

Moving forward, we look towards a more aligned approach across our activity's teams, seeking out and sharing best practice across the teams and other counties too. We are also making advances in our ability to record youth permits centrally to ensure greater visibility and governance, as well as simplicity for all.



The goal now, hopefully given a boost by the taster day, is more leaders looking to learn, seeking permits, and getting our youngsters able to do more of our adventurous activities. With a fair wind, hopefully this will lead to more assessors too.

David Holmes, Manager of the Activity Permit Scheme

Events Team

In the 2025/26 year the Durham Scout Events Team has delivered a range of events from exciting activity days for 4 year olds to weekend long festivals for 17 year olds.



These include:

- May: Pete Swinney – orienteering competition for Cubs
- June: Big Day Out – activity days for Beavers and Cubs
- September: Cooper Cup – incident hike for Cubs
- February: Awards – ceremony for all sections
- March: 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.

cubs	PETE SWINNEY	438 Cubs (winners - 1st Consett)
BEAVERS	BIG DAY OUT	481 Beavers
cubs	BIG DAY OUT	536 Cubs
cubs	COOPER CUP	120 Cubs (winners - 2nd Annfield Plain)
	AWARDS DAY	611 young people attended
	GEOFFREY GORDON CUP	106 (winners - Neville's Cross Explorers)

You will note that Confido is missing from the list of events. Unfortunately, Confido 2025 was cancelled due to severe weather and safety concerns. This was a hugely difficult decision made by the Event Management Team and only after all possible scenarios and options were considered. The winds on the Thursday and Friday prior to the start date were extremely severe and caused significant damage to the site. The weather on Saturday was much better, but the site required a large amount of work in terms of a clear up. Our young people's safety will always come first. Thank you for your support and understanding through this.

Claire Freeburn, Events Team Lead

International

The 2025–2026 period has been another exciting and successful year for International Scouting across Durham County, with young people and volunteers taking part in a wide range of overseas adventures, international events, and cultural exchanges.

Six Explorers from Teesdale successfully completed their Explorer Belt expedition in France. This outstanding achievement demonstrated the determination, resilience, and teamwork of our young people, and we congratulate all participants on earning this prestigious award.

The County also had a patrol attending the World Scout Moot 2025 in Portugal as part of the UK Contingent. Durham Scouts were represented by participants, International Service Team (IST) members, and members of the UK Management Team. The Moot brought together thousands of participants aged 18 – 25 from across the world, providing opportunities for international friendship, adventure, cultural exchange, and personal development.

Other international activities undertaken during the past year included visits to Holland, France, and Switzerland, as well as Explorers taking part in the Tall Ships Race from Scotland to Norway, with one leader also taking part in an Australian scout camp as part of a visit to Australia. These experiences have provided valuable opportunities for young people to develop independence, confidence, leadership skills, and lasting international friendships.

A huge thank you must go to all the adult volunteers whose dedication, planning, and support made these opportunities possible. Their commitment continues to provide life-changing experiences for young people across the County.

Looking Ahead, excitement is already building for future international opportunities, with Groups and Districts already planning adventures for 2026 and 2027.



Planning is also well underway for the 26th World Scout Jamboree. Durham Scouts are proud to be sending “Unit 23” to Poland in 2027. Following the completion of selection events for both Unit leadership and participants, the Unit has now started its training programme and preparations for camps and development events. These preparations will ensure the Unit is ready for one of the largest international youth events in the world, bringing together Scouts from countries across the globe.

The future of international Scouting within Durham continues to grow stronger, providing unforgettable opportunities and experiences for young people and volunteers alike.

Dave Russell, International Team Lead

Support Team

Communications

Over the last 12 months, we have built on the success of our new website and continued to enhance our communications. We have ensured that the website remains up to date, enabling it to serve as a central hub for information and resources, including the official county calendar.

We have also refreshed and relaunched our Communications Plan. This document sets out our communications strategy and helps ensure clarity, consistency, and effectiveness across all of our communications. A copy is available to download from our website.

Our social media channels continue to play an important role in engaging with our members. To strengthen this area, we appointed a dedicated member of the communications team to focus specifically on social media activity. This has resulted in increased engagement and improved performance across our platforms.

Durham's monthly ePost continues to be a valuable source of information for members. We have also enhanced the targeting of our mailshots through improved membership data from MyMembership, allowing communications to be tailored more effectively by section and district.

As always, we welcome feedback from our members on how we can continue to improve our communications. We are also keen to hear from anyone interested in joining the communications team. Whether your skills and interests lie in photography, social media, video production, press liaison, news and article writing, or other areas of communications, we would be delighted to hear from you. New ideas, fresh perspectives, and additional support are always welcome as we continue to develop and strengthen our communications across the County.

Digital

Think of it like a library. When books are scattered across different rooms, shelves and store cupboards, finding the one you need is hard work. This year we began bringing the County's digital world into good order, so that everything has its place. It is the start of a wider digital transformation across the County.

The change most people will notice is coming soon. We are creating a single place on the Durham Scouts website where anyone can find and download the policies, forms and templates the County uses, with no login or account needed. No more hunting through old emails or asking around for the latest version of a document. It will simply be there, in one place, for everyone.

Behind the scenes, our County teams now have a single home built on Microsoft 365 to organise their work, in place of scattered drives and folders. Most members will never need to see it. It is simply what keeps everything tidy, current and in one place, so that what reaches you is always the right and latest version.

All of this is being built on a handful of simple principles. Keep things simple, so they are easy to find. Keep them consistent, so people always know where to look. Keep good records, so we can see what changed and when. Make everything easy to use, whatever someone's confidence with technology. And keep it secure, so personal and sensitive information is only ever seen by those who should see it.

There is more to come over the year ahead, with the public policy area going live on the website and more of the County's everyday tools brought into the same tidy home.

Jamie Ion Communications Team Lead

Mark Ireland Digital Team Lead

Volunteer Development Team

In March 2026, we were delighted to welcome Oliver Goss as our new County Volunteer Development Team Leader. Bringing over 25 years of Scouting experience—spanning Cub and Scout section leadership, former District Commissioner (DC) and Group Scout Leader (GSL) roles, and major event support—Oliver has hit the ground running.

Working closely with County Lead Volunteer, Greg, Oliver and the team have focused on embedding the recent Transformation changes and shaping a clear, inspiring vision: ensuring every adult volunteer has an awesome, supported experience so that young people can thrive.

Our Core Purpose

The Volunteer Development Team supports volunteers from their very first enquiry through to becoming confident, skilled, and inspiring leaders. We champion learning, wellbeing, and recognition across the County—helping volunteers discover roles that match their skills, interests, and ambitions. By investing in our adults, we strengthen Scouting, empower local communities, and broaden adventures for young people.



Highlights & Key Achievements

Following our post-Transformation alignment, the team has delivered steady progress across three core pillars:

1. Awards & Recognition

- **Lead:** Richard Talbot-Jones
- **Focus:** Celebrating commitment, boosting morale, and fostering a culture of gratitude.
- **Achievements:** The team streamlined the Gilwell nomination process to ensure smoother acceptance for local honours. Over the past year, we proudly supported the awarding of:
 - **42 Good Service Awards**
 - **54 Long Service Awards**

2. Learning & Development

- **Lead:** Rebecca Armstrong
- **Focus:** Delivering accessible, engaging, and mandatory learning streams.
- **Achievements:**
 - Prioritised compliance in Safety & Safeguarding and expanded availability for 1st Response training.
 - Continued core delivery of Wood Badge module training.
 - Introduced specialist SEND (Special Educational Needs and Disabilities) learning to equip volunteers with practical skills for section challenges. Delivered by Tom Wakeham, this initiative was so successful that Tom is now supporting neighbouring counties across the region.

3. Onboarding & Welcome Conversations

- **Lead:** Victoria Pelling
- **Focus:** Creating a welcoming, friendly entry point into Scouting.
- **Achievements:** Recognising that the new Welcome Conversation framework represents a significant process change for Groups and Districts, the team actively supported local leaders through tailor-made flyers, presentations, workshops, and direct site visits.

Looking Ahead: Strategic Initiatives for 2026/27

Momentum is building, and the team is preparing to roll out several high-impact initiatives aimed at directly improving the leader experience:

- **New Leader Welcome Nights:** Dedicated events to induct, connect, and inspire new adults joining the County.
- **Enhanced 1st Response**
Provision: Streamlined coordination to improve course availability and flexibility.
- **Future Leaders Programme:** Targeted support to mentor and develop the next generation of managers and trustees.
- **Adult Skills Training Sessions:** Practical, hands-on outdoor and section skill workshops launching in the spring.



"When volunteers thrive, young people thrive too. We will continue to adapt our support based directly on leader feedback across the County - if there is something you need unlocked, our door is always open."

Oliver Goss

County Volunteer Development Team Leader

Moor House Adventure Centre

This year has been one of consolidation and investment at Moor House. We have focused on strengthening the Centre's foundations while continuing to deliver high quality, affordable and accessible adventurous activities for young people across Durham Scouts and beyond. Income from our external customers helps make activities more affordable for Durham Scouts and supports the development of local Scouting.



Investment in the site has continued throughout the year. We brought the Cube and Zipline back into action after a full renovation, built a new climbing wall in the Cube compound, and added new seating at the ranges. The former manager's house has been refurbished into a bunkhouse for smaller groups, now open and available to book, while improved drainage, new guttering and car park fencing help protect and secure the site. In all, the Centre delivered over 2900 hours of activities and adventure, hosted 9,700 young people from across Durham Scouts, and welcomed 24,000 visitors across 32 activities.



None of this happens without our people. Our thanks go to everyone who supported the Centre over the year: our staff team, Cheryl, Lewis, Diane, June, Shaun, Thomas and Dave; our 30+ Centre Team Members (formerly Associate Instructors); the members of the Moor House Management Board; and the Friends of Moor House, whose support has restarted this year.

Mark Ireland, Chair of Moor House Management Board

Celebrating Success

Awards 2026



Durham Scouts came together on Saturday 7 February 2026 to celebrate the exceptional achievements of young people and volunteers from across the county at the Durham Scouts Awards Night 2026 – with one volunteer’s remarkable 60 years of service among those being honoured.

Among those recognised was Sheila Gibbon, who received a Long Service Award for an incredible 60 years of volunteering in Scouting, marking six decades of dedication to supporting young people, developing leaders and upholding the values of scouts.

From 1966 Sheila has held an extraordinary 34 roles, from supporting Cub Packs to contributing to British Scouting Overseas. Reflecting on her time in Scouting, Sheila said:

“The help and support I received right from the beginning kept me motivated. I’ve worked with some amazing people, learned so much from them, and been to places and done things I would never have experienced without Scouts. The values and purpose of Scouting have always stayed the same – and they are just as important today.”

Sheila added that her fond memories are “too many to list”, but one stands out above all – meeting her husband through Scouting, with whom she is still happily married.

The prestigious annual Awards Day, held at Glow Venue, Newton Aycliffe, brought together recipients of Scouting’s highest awards, along with their families, leaders and guests, to celebrate dedication, achievement and positive impact across County Durham, Gateshead, Sunderland and South Tyneside. In total over 1200 people attended the event and we celebrated Top Awards success for over 530 young people

Greg Piskosz, Lead Volunteer for Durham Scouts, said:

“Our Awards Event is a highlight of the Scouting year. It’s a chance to celebrate not only remarkable achievements, but also the resilience, leadership and community spirit shown by our young people and volunteers. We are incredibly proud of not only those being recognised today, but of all our young people and volunteers across the county.

The purpose of Scouting is to contribute to the development of young people in achieving their full physical, intellectual, social and spiritual potentials, as individuals, as responsible citizens and as members of their local, national and international communities. It is a great pleasure seeing the young people collect their awards tonight and demonstrate just how great their potential truly is.”



Youth Awards in Numbers

Chief Scout Acorn



70

Chief Scout Bronze



224

Chief Scout Silver



227

Chief Scout Gold



102

Chief Scout Platinum



31

Chief Scout Diamond



37

DofE Bronze



29

DofE Silver



32

DofE Gold



18

Kings Scout Award



13

Scouts of the World



1

Roll of Honour



Award for Merit

'Awarded for outstanding service. It implies keen, conscientious, imaginative and dedicated service over a sustained period, of at least 10 years duration.'

- Matthew Frosty (Bishop Auckland)
- Kenneth Lindman (Durham County)
- Darren Glanville (Derwentside)
- Grant Bailey (Durham City)
- Tom Kitchen (Durham City)
- Chris McIntyre (Gateshead)
- Mark Madden (Houghton-le-Spring)
- Andrew Brown (Houghton-le-Spring)
- Gail Grey (Houghton-le-Spring)
- Jean Devlin (South Tyneside)
- Keith Giles (South Tyneside)
- Joan Mulley (South Tyneside)
- Alan Palmer (Sunderland)
- Jeffrey Forbister (Sunderland)



Bar to the Award for Merit

'Awarded after at least five years of further outstanding service after receiving the Award for Merit.'

- Steven Whatt (Sunderland)
- James Heron (Gateshead)
- Ros Micklethwaite (Darlington)



Silver Acorn

'Awarded after at least 20 years' service, which should be specially distinguished and appreciably better than outstanding.'

- Joan Holmes (Seaham)



Bar to the Silver Acorn

'Awarded after at least five years of similarly distinguished service after receiving the Silver Acorn.'

- Andy Oliver (Gateshead)



Silver Wolf

'This award is the unrestricted gift of the Chief Scout.'

It's only awarded for service of a most exceptional nature.'

- Bryan Johnson (Durham County)



Chief Scout's 25 Year Service Award

- Andy Carr (Durham County)
- Stephen Philips (Teesdale)
- Will Tennant (Darlington)
- Barry Hill (Chester-le-Street)
- Richard Handy (Derwentside)
- Cath Provan (Bishop Auckland)
- Angela Johnson (Bishop Auckland)
- Hugh Dunlop (Bishop Auckland)
- Ian Jones (Bishop Auckland)
- Neil Stoker (Houghton-le-Spring)
- Chris Lovell (Sunderland)
- Andrew Donaldson (Sunderland)



Chief Scout's 40 Year Service Award

- Kevin Beer (Darlington)
- Juliet Beer (Darlington)
- Allan Forster (Chester-le-Street)
- Mark Lloyd (Houghton-le-Spring)
- Ronnie Holmes (Durham City)
- Alan Palmer (Sunderland)



Chief Scout's 50 Year Service Award

- Richard Connor (Blaydon & District)



Chief Scout's 30 Year Service Award

- Peter Wigham (Gateshead)
- Robert Hebdon (Teesdale)
- Richard McDermot (Derwentside)
- Chris Drummond (Gateshead)
- Aileen Drummond (Gateshead)
- Carl Hickham (Houghton-le-Spring)
- Julie Lovell (Sunderland)
- Andrew Robinson (Sunderland)



Chief Scout's 60 Year Service Award

- Sheila Gibbon (Durham County)
- Robert Atchison (Sunderland)

Trustees' Annual Report

The trustees present their annual report and financial statements for the year ended 31 March 2026.

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).

The board meets at least 8 times each year.

The board has two sub teams which report to it and delegates certain functions to them (Financial Management Board, Moor House Management Board). The board appoints members to serve on these committees annually.

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.

Durham Scouts is an autonomous charity affiliated to The Scout Association, which together with other County, District and Group charities form the Scout Movement in the United Kingdom.

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 which sets out the constitution adopted by the County.

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 purpose of Scouting is to promote the development of young people in achieving their full physical, intellectual, social, and spiritual potentials, as individuals, as responsible citizens and as members of their local, national and international communities.

Our development of young people takes place when the young people, in partnership with adult volunteers, 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.

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 2025-26 decreased significantly to £479,802 (2025: £672,556). The reduction in income was primarily due to 2 factors; the cancellation of Confido, and reduced income from our Moor House Activity Centre.

The cancellation of our Confido event was unavoidable due to the adverse weather conditions presenting an unacceptable safety risk. The timing of the cancellation meant that we had already

incurred most of the costs associated with the event, but we refunded the majority of income we had received. Our thanks go to some of our suppliers who supported with rebates.

Trading conditions for Moor House were challenging with cost inflation and the well publicised national increase in salary costs. Despite actions to limit the impact of these increases, our costs as a proportion of our income increased.

Total expenditure therefore exceeded total income by £54,952. However, when other recognised gains and losses are taken into account the annual accounts show that the change in net incoming resources was a deficit of £26,086 compared to a surplus of £28,212 the previous year.

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 2025-26 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 £100,000 (2025: £75,000) following a review by the trustees. At the end of the year our free reserves were in line with this policy.

Grant and loan making policy

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

Investment policy

The trustees review the investment policy on an annual basis with the assistance of RBC Brewin Dolphin our investment managers.

The charity held £257,091 (2024-5: £257,351) in a portfolio of mixed equities and funds at the year end, managed by RBC Brewin Dolphin with the aim of generating a mix of income and long-term growth.

Plans for future periods

We have a plan for improvements to the infrastructure at Moor House parts of which have already been implemented. Our ability to deliver

elements of the plan rely on the ability to fund the capital costs.

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 County Trustee Board is a team of volunteers who work together, as charity Trustees, to make sure the Scout County is run safely and legally. At the heart of their role is a focus on strategy, performance and assurance.

The trustees who served during the year and up to the date of signature of the financial statements were the following 11 members:

EX Officio Members

B Johnson	CLV until 31/12/2025
G Piskosz	CLV from 01/01/2026
JDW Thompson	CYL from 23/04/2025

Appointed Members

H Stubbs	Chair
N McCormick	Treasurer
M Ireland	
RD Currah	
C Howarth	From 23/09/2025
J Elliott	
G Piskosz	until 31/12/2025
R Smith	from 23/09/2025 until 13/05/2026
G Bowman	until 23/09/2025 until 24/09/2025
P Hanby	from 11/08/2026

Co-Opted Members

B Johnson	from 1/01/2026
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The County Lead Volunteer and County Youth Lead are ex-officio trustees.

Trustees are appointed in accordance with the Policy Organisation and Rules of the Scout Association and are required to complete The Scout Association trustee and mandatory training within the first six months of joining the Trustee

Board. They also complete mandatory learning periodically as required.

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

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 trustees meet regularly to discuss all matters in relation to the charity and there are additional sub- teams that report to the trustee board with defined responsibilities: -

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 sub-teams is appointed by the Trustee Board and is required under the Terms of Reference to be a trustee of the charity. Additional members are appointed by the trustee board.

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).

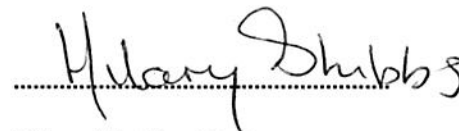
The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

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.



Hilary Stubbs *Trustee*

Date: 15th September 2026.....

Independent Auditor's Report

Opinion

We have audited the financial statements of Durham Scout County Council (the 'charity') for the year ended 31 March 2026 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.

M Moran

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

29 September 2026

Statutory Auditor

Fernwood House
Fernwood Road
Jesmond
Newcastle upon Tyne
NE2 1TJ

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

Statement of financial activities

FOR THE YEAR ENDED 31 MARCH 2026

Current financial year		Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Total 2025 £
	Notes				
Income and endowments from:					
Donations and legacies	3	8,932	1,750	10,682	5,357
Charitable activities	4	36,494	-	36,494	140,514
Other trading activities	5	420,269	-	420,269	511,226
Investments	6	12,357	-	12,357	15,384
Other income	7	-	-	-	75
Total income		<u>478,052</u>	<u>1,750</u>	<u>479,802</u>	<u>672,556</u>
Expenditure on:					
Raising funds	8	390,183	-	390,183	443,138
Charitable activities	9	144,171	400	144,571	207,857
Total expenditure		<u>534,354</u>	<u>400</u>	<u>534,754</u>	<u>650,995</u>
Net gains on investments	15	<u>28,866</u>	<u>-</u>	<u>28,866</u>	<u>6,651</u>
Net income/(expenditure) and movement in funds		<u>(27,436)</u>	<u>1,350</u>	<u>(26,086)</u>	<u>28,212</u>
Reconciliation of funds:					
Fund balances at 1 April 2025		<u>971,331</u>	<u>62,379</u>	<u>1,033,710</u>	<u>1,005,498</u>
Fund balances at 31 March 2026		<u>943,895</u>	<u>63,729</u>	<u>1,007,624</u>	<u>1,033,710</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

FOR THE YEAR ENDED 31 MARCH 2026

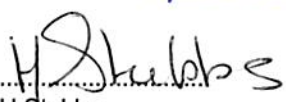
Prior financial year		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
	Notes			
Income and endowments from:				
Donations and legacies	3	3,607	1,750	5,357
Charitable activities	4	140,514	-	140,514
Other trading activities	5	511,226	-	511,226
Investments	6	15,384	-	15,384
Other income	7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

Balance Sheet**AS AT 31 MARCH 2026**

	Notes	2026 £	£	2025 £	£
Fixed assets					
Tangible assets	17		456,712		469,078
Investments	18		257,091		257,351
			<u>713,803</u>		<u>726,429</u>
Current assets					
Stocks	19	4,722		5,000	
Debtors	20	191,220		93,471	
Cash at bank and in hand		666,967		640,572	
		<u>862,909</u>		<u>739,043</u>	
Creditors: amounts falling due within one year	21	(569,088)		(431,762)	
Net current assets			<u>293,821</u>		<u>307,281</u>
Total assets less current liabilities			<u>1,007,624</u>		<u>1,033,710</u>
The funds of the charity					
Restricted income funds	23	63,729		62,379	
Unrestricted funds	24	943,895		971,331	
		<u>1,007,624</u>		<u>1,033,710</u>	

The financial statements were approved by the trustees on 15th September 2026


N McCormick
Trustee


H Stubbs
Trustee

Statement of Cash Flows

FOR THE YEAR ENDED 31 MARCH 2026

	Notes	2026 £	£	2025 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	27		(8,800)		12,503
Investing activities					
Purchase of tangible fixed assets		(6,287)		(13,048)	
Purchase of investments		(65,862)		(206,634)	
Proceeds from disposal of investments		94,987		97,273	
Investment income received		12,357		15,384	
Net cash generated from/(used in) investing activities			35,195		(107,025)
Net cash generated from financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			26,395		(94,522)
Cash and cash equivalents at beginning of year			640,572		735,094
Cash and cash equivalents at end of year			666,967		640,572

Notes to the financial statements

FOR THE YEAR ENDED 31 MARCH 2026

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 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Donations and gifts	3,932	1,750	5,682	3,607	1,750	5,357
Donated goods and services	5,000	-	5,000	-	-	-
	<u>8,932</u>	<u>1,750</u>	<u>10,682</u>	<u>3,607</u>	<u>1,750</u>	<u>5,357</u>
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
Corporate donations	932	-	932	607	-	607
Other	-	-	-	-	1,750	-
	<u>3,932</u>	<u>1,750</u>	<u>5,682</u>	<u>3,607</u>	<u>1,750</u>	<u>5,357</u>

4 Income from charitable activities

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Charitable activities		
County activities	<u>36,494</u>	<u>140,514</u>

5 Income from other trading activities

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Membership subscriptions and sponsorships	69,768	61,956
Shop income	26,407	28,568
Activity Centre fees	324,094	420,702
Other trading activities	420,269	511,226

6 Income from investments

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Income from listed investments	6,184	7,912
Interest receivable	6,173	7,472
	12,357	15,384

7 Other income

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Miscellaneous incomes	-	75

8 Expenditure on raising funds

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Trading costs		
Activity Centre costs	50,909	46,684
Scout shop	17,577	18,760
Staff costs	189,046	195,327
Support costs	132,651	182,367
	390,183	443,138

9 Expenditure on charitable activities

	County activities 2026 £	County activities 2025 £
Direct costs		
Staff costs	19,569	21,519
Event costs	61,070	110,132
	<u>80,639</u>	<u>131,651</u>
Grant funding of activities (see note 10)	400	350
Share of support and governance costs (see note 11)		
Support	29,640	40,662
Governance	33,892	35,194
	<u>144,571</u>	<u>207,857</u>
Analysis by fund		
Unrestricted funds	144,171	202,441
Restricted funds	400	5,416
	<u>144,571</u>	<u>207,857</u>

10 Grants payable

	County activities 2026 £	County activities 2025 £
Grants to individuals	<u>400</u>	<u>350</u>

11 Support costs allocated to activities

	2026 £	2025 £
Depreciation	18,654	18,841
Office costs	9,354	9,626
Rates and water	3,820	4,349
Insurance	11,934	13,721
Sundries	17,643	18,342
Heat and light	16,626	18,208
Irrecoverable input VAT	22,912	45,665
Motor and travel costs	1,902	5,904
Repairs and maintenance	55,240	87,418
Bank charges	4,206	955
Governance costs	33,892	35,194
	<u>196,183</u>	<u>258,223</u>
Analysed between:		
Fundraising	132,651	182,367
County activities	63,532	75,856
	<u>196,183</u>	<u>258,223</u>
Governance costs comprise:	2026 £	2025 £
Audit fees	7,000	7,000
Legal and professional fees	26,892	28,194
	<u>33,892</u>	<u>35,194</u>

12 Net movement in funds

	2026 £	2025 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	7,000	7,000
Depreciation of owned tangible fixed assets	18,654	18,841
	<u></u>	<u></u>

13 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year (2025: £Nil).

14 Employees

The average monthly number of employees during the year was:

	2026 Number	2025 Number
Store and cleaning staff	1	1
Administration	4	4
Campsite and activities	17	19
Total	22	24

Employment costs	2026 £	2025 £
Wages and salaries	197,849	207,289
Social security costs	8,020	6,833
Other pension costs	2,746	2,724
	208,615	216,846

Key management personnel received remuneration of £33,915 (2025: £33,682)

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

15 Gains and losses on investments

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Gains/(losses) arising on:		
Revaluation of investments	28,866	6,651

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 2025	661,513	315,877	977,390
Additions	5,000	1,287	6,287
At 31 March 2026	666,513	317,164	983,677
Depreciation and impairment			
At 1 April 2025	223,795	284,516	508,311
Depreciation charged in the year	10,125	8,529	18,654
At 31 March 2026	233,920	293,045	526,965
Carrying amount			
At 31 March 2026	432,593	24,119	456,712
At 31 March 2025	437,718	31,360	469,078

Included above is £95,000 (2025: £95,000) relating to freehold land which has not been depreciated.

18 Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 April 2025	257,351
Additions	65,862
Valuation changes	28,865
Disposals	(94,987)
At 31 March 2026	257,091
Carrying amount	
At 31 March 2026	257,091
At 31 March 2025	257,351

19 Stocks

	2026 £	2025 £
Finished goods and goods for resale	4,722	5,000

20 Debtors

	2026 £	2025 £
Amounts falling due within one year:		
Trade debtors	138,909	75,151
Other debtors	136	6,514
Prepayments and accrued income	52,175	11,806
	<u>191,220</u>	<u>93,471</u>

21 Creditors: amounts falling due within one year

	2026 £	2025 £
Trade creditors	8,492	16,305
Other creditors	38,434	35,449
Accruals and deferred income	522,162	380,008
	<u>569,088</u>	<u>431,762</u>

22 Retirement benefit schemes

	2026 £	2025 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	<u>2,746</u>	<u>2,724</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 1 April 2025 £	Incoming resources £	Resources expended £	Balance at 31 March 2026 £
County Commissioners Fund	12,485	-	(400)	12,085
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	17,500	1,750	-	19,250
Scouting At Home	1,971	-	-	1,971
YLT 1st Aid Fund	2,784	-	-	2,784
	<u>62,379</u>	<u>1,750</u>	<u>(400)</u>	<u>63,729</u>

County Commissioners Fund

Represents funds made available to the County Commissioner to recommend 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.

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 2025 £	Incoming resources £	Resources expended £	Gains and losses £	At 31 March 2026 £
The Horace Robinson International Fund	15,406	-	-	-	15,406
County Development Fund	4,596	-	-	-	4,596
General funds	951,329	478,052	(534,354)	28,866	923,893
	<u>971,331</u>	<u>478,052</u>	<u>(534,354)</u>	<u>28,866</u>	<u>943,895</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 2026 £	Restricted funds 2026 £	Total 2026 £
At 31 March 2026:			
Tangible assets	456,712	-	456,712
Investments	257,091	-	257,091
Current assets/(liabilities)	230,092	63,729	293,821
	<u>943,895</u>	<u>63,729</u>	<u>1,007,624</u>
	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>

26 Related party transactions

During the year the charity paid £3,121 (2025 £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

	2026 £	2025 £
(Deficit)/surplus for the year	(26,086)	28,212
Adjustments for:		
Investment income recognised in statement of financial activities	(12,357)	(15,384)
Fair value gains and losses on investments	(28,866)	(6,651)
Depreciation and impairment of tangible fixed assets	18,654	18,841
Movements in working capital:		
Decrease in stocks	278	-
(Increase)/decrease in debtors	(97,749)	5,022
Increase/(decrease) in creditors	137,326	(17,537)
Cash (absorbed by)/generated from operations	<u>(8,800)</u>	<u>12,503</u>

28 Analysis of changes in net funds

The charity had no material debt during the year.