

SOUTH YORKSHIRE COUNTY SCOUT COUNCIL

STATEMENT OF FINANCIAL ACTIVITY FOR THE YEAR ENDED 31 MARCH 2020

	Notes	Designated Funds £	Unrestricted Funds £	2020 Total £	2019 Total £
<u>INCOME AND EXPENDITURE</u>					
Incoming Resources					
Incoming resources from generated funds					
Voluntary income					
Membership fees		-	93,489	93,489	91,398
Donations and grants		-	15	15	-
Activities for generating funds		-	36,477	36,477	44,057
Investment income	3	7,348	3,599	10,947	21,479
Incoming resources from charitable activities	4	200,976	208,196	409,172	251,984
Other incoming resources		-	84,196	84,196	4,796
Total incoming resources		208,324	425,972	634,296	413,714
Resources expended					
Costs of generating funds					
Fundraising trading: cost of goods sold	5	-	22,948	22,948	31,732
Costs of charitable activities	6	187,286	344,370	531,656	358,078
Governance costs	8	-	600	600	654
Total resources expended		187,286	367,918	555,203	390,464
Net incoming/(outgoing) resources		21,038	58,054	79,092	23,250
Fund balances at 1 April 2019		14,747	208,698	223,445	200,195
Fund balances at 31 March 2020		35,785	266,752	302,537	223,445

The statement of financial activities has been prepared on the basis that all operations are continuing operations.

There are no recognised gains or losses other than those included above.

SOUTH YORKSHIRE COUNTY SCOUT COUNCIL

BALANCE SHEET AS AT 31 MARCH 2020

		2020	2019
	Notes	£	£
Tangible fixed assets		216,617	203,093
Current assets			
Stocks		14,200	11,500
Debtors		105,373	163,634
Cash at bank and in hand		290,506	359,154
		<u>410,079</u>	<u>534,288</u>
Creditors: Amounts falling due within one year		(322,159)	(511,935)
		<u>87,920</u>	<u>22,353</u>
Net current assets		304,537	225,445
Creditors: Amounts falling due after more than one year		(2,000)	(2,000)
Net Assets		<u>302,537</u>	<u>223,445</u>
Income funds			
Designated funds		35,785	14,747
Unrestricted funds		266,752	208,698
Accumulated funds		<u>302,537</u>	<u>223,445</u>

The financial statements on pages 7 to 13 were approved by the Board of Management on and signed on their behalf by:

R Wade
Trustee

F Lampitt
County Treasurer

SOUTH YORKSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2020

1 Accounting policies

1.1 Basis of preparation

The accounts have been prepared under the historical cost basis and in accordance with applicable accounting standards, the Charities Act 2011 and the Statement of Recommended Practice 'Accounting and Reporting by Charities' (SORP FRS 102).

1.2 Incoming resources

Incoming resources are included in the year in which they are receivable. Income received in advance which related to future periods is deferred and will be recognised in the year to which it relates.

1.3 Resources expended

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

All costs directly relating to the objects of the charity are treated as direct charitable expenditure. After identifying this expenditure there remains costs which are incurred in connection with the governance of the charity. These include management of the charity's assets and compliance with constitutional and statutory requirements (book-keeping, legal and professional fees, costs of management and annual meetings).

1.4 Taxation

The trust is a recognised charity and as such is not liable to corporation tax on its income to the extent that its income is used for charitable purposes.

1.5 Tangible fixed assets

Tangible fixed assets are capitalised and included at cost, including any incidental expenses of acquisition.

Depreciation is calculated so as to write off the cost of the fixed assets over their estimated useful lives as shown below:-

Buildings and nature reserve	25 years straight line
Equipment and motor vehicles	4-5 years straight line
Climbing wall	10 years straight line
Internal building expenditure	4-10 years straight line

1.6 Stocks

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks.

SOUTH YORKSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2020

1 Accounting policies - continued

1.7 Hire purchase and finance lease commitments

Assets obtained under hire purchase and finance lease contracts are capitalised as tangible assets and depreciated over their useful lives. Obligations under such agreements are included in creditors, net of the finance charge allocated to future periods.

The finance element of the rental payment is charged to the profit and loss account so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

1.8 Funding accounting

Balances are split between unrestricted, restricted and designated funds.

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charity.

Restricted funds are subject to specific conditions imposed by the donor.

Designated funds are funds set aside by the trustees towards the costs of specific future events.

1.9 Liability of the members

The liability of the members is limited by guarantee to an amount not exceeding £1 per member.

2 Surplus / (deficit) for the year

	Total 2020 £	Total 2019 £
The surplus / (deficit) for the year is stated after charging:		
Depreciation	25,116	19,883
Auditors' remuneration - Audit fee	-	-
Auditors' remuneration - Non audit services	-	-
	<u>-</u>	<u>-</u>

3 Investment income

	Unrestricted 2020 £	Designated 2020 £	Total 2020 £	Total 2019 £
Bank interest	651	-	651	777
Rental income	2,898	7,348	10,246	17,826
Other income	50	-	50	2,876
	<u>3,599</u>	<u>7,348</u>	<u>10,947</u>	<u>21,479</u>

SOUTH YORKSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020

4 Incoming resources for charitable activities

Activity	Designated 2020 £	Unrestricted 2020 £	Restricted 2020 £	Total 2020 £	Total 2019 £
County	200,976	37,212	-	238,188	77,300
Hesley Wood Camp	-	170,984	-	170,984	174,684
	<u>200,976</u>	<u>208,196</u>	<u>-</u>	<u>409,172</u>	<u>251,984</u>

5 Analysis of fundraising trading costs

	Staff costs £	Support costs £	Other direct costs £	Total 2020 £	Total 2019 £
Providore	-	-	19,378	19,378	29,118
Bar	-	-	3,570	3,570	2,614
	<u>-</u>	<u>-</u>	<u>22,948</u>	<u>22,948</u>	<u>31,732</u>

6 Analysis of charitable activities costs

	Staff costs £	Support costs £	Other direct costs £	Total 2020 £	Total 2019 £
County	45,355	-	251,137	296,492	157,038
Hesley Wood Camp	50,397	27,298	157,469	235,164	201,040
	<u>95,752</u>	<u>27,298</u>	<u>408,606</u>	<u>531,656</u>	<u>358,078</u>
Total resources expended 2019	<u>82,255</u>	<u>29,457</u>	<u>246,366</u>	<u>358,078</u>	

No staff costs have been allocated to the Providore and Bar activities because these are mainly run by volunteers.

7 Support costs

	County £	Hesley Wood Camp £	Total 2020 £	Total 2019 £
Salaries, wages and national insurance	<u>-</u>	<u>27,298</u>	<u>27,298</u>	<u>29,457</u>

No support costs have been allocated to the Providore and Bar activities

8 Governance costs

	Unrestricted 2020 £	Restricted 2020 £	Total 2020 £	Total 2019 £
Audit fee	-	-	-	-
Independent examination fee	300	-	300	300
Annual meeting expenses	354	-	300	354
	<u>654</u>	<u>-</u>	<u>600</u>	<u>654</u>

SOUTH YORKSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020

9 Employees remuneration

	2020 £	2019 £
Gross salaries	115,563	106,080
Employers NI	7,487	5,632
Redundancy	-	-
	<u>123,050</u>	<u>111,712</u>

10 Fixed assets

	Buildings £	Motor vehicles £	Equipment £	Total £
Cost at 1 April 2019	701,853	22,388	125,244	849,485
Additions	20,607	14,400	7,331	42,338
Disposals	(30,000)	(19,558)	(3,697)	(53,255)
Cost at 31 March 2020	<u>692,460</u>	<u>17,230</u>	<u>128,878</u>	<u>838,568</u>
Depreciation at 1 April 2019	514,591	20,978	118,601	646,392
Eliminated on disposal	(30,000)	(19,558)		(49,558)
Depreciation charge for the year	16,258	3,446	5,413	25,116
Depreciation at 31 March 2020	<u>500,849</u>	<u>4,866</u>	<u>124,014</u>	<u>621,950</u>
Net book value at 31 March 2020	<u>191,611</u>	<u>12,364</u>	<u>4,864</u>	<u>216,617</u>
Net book value at 31 March 2019	<u>187,262</u>	<u>1,410</u>	<u>6,643</u>	<u>203,093</u>

Freehold land and buildings

The gross book value of freehold land and buildings includes £653,022 (2019: £659,264) of depreciable assets.

11 Debtors

	2020 £	2019 £
Operational debtors	94,777	18,845
Prepayments	10,378	144,789
Other debtors	219	-
	<u>105,373</u>	<u>163,634</u>

SOUTH YORKSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020

12 Creditors: Amounts falling due within one year

	2020	2019
	£	£
Operational creditors	25,613	61,156
Other taxation and social security	(3,162)	(4,616)
Accruals	207,881	363,758
Deferred income - Note 14	89,828	89,637
Other creditors - loan re meeting room	2,000	2,000
	<u>322,159</u>	<u>511,935</u>

13 Creditors: Amounts falling due after more than one year

	2020	2019
	£	£
Finance lease contracts	-	-
Other creditors - loan re meeting room	2,000	2,000
	<u>2,000</u>	<u>2,000</u>

14 Deferred income

	2020	2019
	£	£
Balance at 1 April 2019	89,637	92,748
Receivable during the year	93,489	91,398
Income relating to 2019	(93,298)	(94,509)
Balance at 31 March 2020	<u>89,828</u>	<u>89,637</u>

Deferred income relates to county membership subscriptions in respect of future periods

15 Net assets of the Charity's funds

The charity's net assets belong majoritively to unrestricted funds, with £35,785 (2019: £14,747) being set aside as designated funds.

SOUTH YORKSHIRE COUNTY SCOUT COUNCIL

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2020

<u>County</u>	2020	2019
	£	£
Income		
Membership Subscriptions	93,489	91,398
Events	37,212	77,300
Jamboree	200,976	-
	<hr/>	<hr/>
		331,677
		<hr/>
		168,698
Expenditure		
Salaries	45,355	40,065
Events	36,179	76,221
Jamboree	187,286	-
Meeting room expenses	2,038	2,389
Depreciation		5,464
Training room expenses	683	-
Postage, Stationery & Telephone	8,732	9,007
Professional fees	1,250	-
Commissioners Expenses	4,344	11,113
Adult Support	2,543	2,160
Regional fund	500	-
County equipment	920	1,523
County conference	-	813
Gilwell reunion	541	-
Subscriptions	-	-
Insurance	300	401
Bank charges	212	72
Loan interest	420	420
Queen scout awards	1,313	3,141
Service charge from Hesley Wood	1,000	1,000
	<hr/>	<hr/>
		(293,616)
		<hr/>
County surplus / (deficit)		38,061
		<hr/>
Hesley Wood surplus		45,322
		<hr/>
		83,383
		<hr/>
		18,675
Other expenditure		
Irrecoverable VAT		(14,876)
		<hr/>
		(16,249)
Other income		
Bank interest	651	777
Donations and grants	15	-
Training income	223	-
Other income	50	2,876
Rental income	10,246	17,826
	<hr/>	<hr/>
		11,185
		<hr/>
		21,479
Governance costs		(600)
		<hr/>
Surplus / (deficit) for the year		79,092
		<hr/> <hr/>
		23,251
		<hr/> <hr/>

SOUTH YORKSHIRE COUNTY SCOUT COUNCIL

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2020

	2020		2019	
	£	£	£	£
Hesley Wood Camp				
Income				
Camping fees	27,314		21,594	
Hire of buildings	54,983		65,617	
Activities	63,526		55,520	
Events	25,161		31,953	
Miscellaneous income	84,196		4,796	
		255,180		179,480
Expenditure				
Salaries	77,695		71,647	
Maintenance of Property and Equipment	42,502		29,543	
Activities	10,470		4,888	
Event Costs	16,511		15,128	
Activity Crew Expenses	1,126		881	
Power, Light and Heat	16,010		20,292	
Rates	9,423		9,282	
Sundry Office Expenses	-		-	
Postage, Stationery, Telephone and advertising	4,479		4,130	
Professional Fees	-		-	
Insurance	12,272		10,006	
Staff Expenses and Training	3,553		5,240	
Motor Expenses	1,378		1,821	
Depreciation - buildings	16,258		9,463	
Depreciation - Vehicles and equipment	8,859		4,956	
Bank Charges	1,643		783	
Computers and software	1,986		980	
Hire Purchase Interest	-		-	
Service Charge to County	(1,000)		(1,000)	
		223,164		188,040
		32,016		(8,560)
Providore surplus - (from page 16)		10,863		10,759
Bar surplus - (from page 16)		2,444		1,567
Surplus for the year		45,322		3,766

SOUTH YORKSHIRE COUNTY SCOUT COUNCIL

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2020

	2020 £	2019 £
<u>Providore</u>		
Income	30,241	39,877
Expenditure	(19,378)	(29,118)
Surplus	<u>10,863</u>	<u>10,759</u>
<u>Bar</u>		
Income	6,013	4,181
Expenditure	(3,570)	(2,614)
Surplus	<u>2,444</u>	<u>1,567</u>

SOUTH YORKSHIRE COUNTY SCOUT COUNCIL

INDEPENDENT EXAMINERS REPORT FOR THE YEAR ENDED 31 MARCH 2020

Independent Examiner's Report to the Trustees of the South Yorkshire County Scout Council

Under the provisions of the Charities Act 2011 (the Act)

I report on the financial statements of the South Yorkshire County Scout Council for the year ended 31 March 2020, which are set out on pages 7 to 13.

The respective responsibilities of the Trustees and Independent Examiner:

As the Charity's Trustees you are responsible for the preparation of the Financial Statements; you consider that the audit requirements as detailed in Section 144(2) of the Act do not apply. It is my responsibility to state, on the basis of the procedures specified in the General Directions given by the Charity Commissioners under Section 145(5)(b) of the Act, whether particular matters have come to my attention.

Basis of the Independent Examiner's Report:

My examination was carried out under Section 145 of the Act in accordance with the General Directions given by Section 145(5)(b) of the Act. An examination includes a review of the accounting records maintained by the Charity and a comparison of the Financial Statements presented with those records. It also includes consideration of any unusual items or disclosures included in the Financial Statements and seeking explanation from the Trustees concerning any such matters. The procedures undertaken do not provide all of the evidence that would be required under an audit, and consequently I do not express an opinion on the truth and fairness of the Financial Statements.

Independent Examiner's Statement:

In connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that, in any respect, the requirements:

- a) To keep accounting records, in accordance with Section 130 of the Act; and
- b) To prepare Financial Statements which accord with the accounting records and to comply with the accounting requirements of the Charities Act 2011

have not been met, or to which, in my opinion, the attention of the Trustees or of the Members of the Society should be drawn to enable a proper understanding of the Financial Statements to be reached.

Signed

Date 3/8/2020

Name of Principal:	Michelle Griffiths
Name of Firm:	Kingfisher Accountants Limited
Professional Qualification:	AFA MIPA MAAT AATQB
Address:	A2 Patrick Tobin Business Parl Bolton Road Wath upon Dearne Rotherham S63 7LL

Trustees' Annual Report

For the period

From (start date)

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to end date

3	1	0	3	2	0
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Section A

Reference and administration details

Charity name

South Yorkshire County Scout Council

Other names the charity is known by

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Registered charity number (if any)

5 2 3 5 4 6

HQ registration number

1 0 0 0 0 1 2 5

Charity's principal address

County Office, Hesley Wood Scout Activity Centre

White Lane

Chapletown, Sheffield

S35 2YH

Names of the charity trustees who manage the charity

	Trustee Name	Office (if any)	Dates acted if not for whole year
1	Mr R N Wade	Chair	
2	Mr S Alliot	Secretary	
3	Mrs F Lampitt	Treasurer	
4	Mr N McKay		
5	Ms D Barrow		
6	Ms M Duffield		
7	Mr A Hulse		
8	M. N Leatherland		
9	Mr A McAteer		
10	Mr P Mercer		
11	Mr K Ellis		to September 2019
12	Cllr M Khan		
13	Ashley Horsley		from September 2019
14	Mr. J Thompson		from September 2019
14	Mr D. Hoar		from September 2019
15	Miss. A Derbyshire		

Names and addresses of advisers (optional information but encouraged as best practice)

Type of advisor	Name	Address
None		

Description of the charity's trusts

Type of governing document

(e.g. trust deed, constitution)

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 Association and The Policy, Organisation and Rules of The Scout Association.

How the charity is constituted

(e.g. trust, association, company)

The County is a trust established under its rules which are common to all Scouts.

Trustee selection methods

(e.g. appointed by, elected by)

The Trustees are appointed in accordance with the Policy, Organisation and Rules of The Scout Association.

Additional governance issues (optional information but encouraged as best practice)

You may choose to include additional information, where relevant, about:

The County is managed by the Executive Committee, the members of which are the 'Charity Trustees' of the Scout County which is an educational charity. As charity trustees they are responsible for complying with legislation applicable to charities. This includes the registration, keeping proper accounts and making returns to the Charity Commission as appropriate.

Policies and procedures adopted for:

a) the induction and training of trustees; b) trustee consideration of major risks and the systems and procedures to manage them

The Committee consists of 3 independent representatives, Chair, Treasurer and Secretary together with the County Commissioner, elected, nominated and co-opted members and meets at least four times per year.

Members of the Executive Committee complete '*Essential Information for Executive Committee*' training within the first 5 months of joining the committee.

This County Executive Committee exists to support the County Commissioner in meeting the responsibilities of the appointment and is responsible for:

- * The maintenance of property;
- * The raising of funds;
- * The administration of County finance;
- * The insurance of persons, property and equipment;
- * County public occasions;
- * Assisting in recruitment and support of adults;
- * Appointing any sub committees that may be required;
- * Appointing County Administrators and Advisors.

Risk and Internal Control

The County Executive Committee has identified the major risks to which they believe the County is exposed, these have been reviewed and systems have been established to mitigate against them. The main areas of concern that have been identified are:

Damage to the building, property and equipment. The County would request the use of buildings, property and equipment from Scout Districts and Groups within the County and neighbouring Scout Counties and organisations. The County has sufficient buildings and contents insurance in place to mitigate against permanent loss.

Injury to leaders, helpers, supporters and members. The County through the capitation fees contributes to the Scout Associations national accident insurance policy. Risk Assessments are undertaken before all activities.

Reduced income. The County is primarily reliant upon income from Hesley Wood Scout Activity Centre, subscriptions and fundraising. The County does hold a reserve to ensure the continuity of activities should there be a major reduction in income. The Committee could raise the value of subscriptions to increase the income to the County on an ongoing basis, either temporarily or permanently.

Reduction, loss or change of senior volunteers. The County is totally reliant upon volunteers to run and administer the activities of the County. If there was a reduction or loss in the number of adults to an unacceptable level then there would have to be a reduction in activities and support given. Consideration could also be given to paying for services and/or working with other Scout Counties. A change in senior volunteers will be supported by increased County Executive Meetings and support from the Regional Commissioner and Regional Teams.

Summary of the objects of the charity set out in its governing document

The Purpose of Scouting

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

The Values of Scouting

As Scouts we are guided by these values:

Integrity - We act with integrity; we are honest, trustworthy and loyal.

Respect - We have self-respect and respect for others.

Care - We support others and take care of the world in which we live.

Belief - We explore our faiths, beliefs and attitudes.

Co-operation - We make a positive difference; we co-operate with others and make friends.

The Scout Method

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

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

Summary of the main activities in relation to these objects

Supporting Districts and Groups in the delivery of quality programmes through delivery of training session, development opportunities and other support as and when required.

Operating Hesley Wood Scout Activity Centre for the benefit of local and national Scouting.

Provision of County wide activities and events for current and perspective members of Scouting.

Additional details of the objectives and activities (optional information but encouraged as best practice)

Grants are made available to support Scouts and Scouters in need. In particular financial support is given to adults undertaking nationally recognised qualifications (activity and first aid) to enable them to deliver these activities to young people.

Public benefit statement

The County meets the Charity Commission's public benefit criteria under both the advancement of education and the advancement of citizenship or community development headings.

Summary of the main achievements of the charity during the year

Decrease in the number of young people accessing Scouting within the County by 1.3% with a total of 7,167

Decrease in the number of adults supporting Scouting within the County by 10.8% with a total of 2412

Delivered Woodbadge training to adults across the County to ensure they can deliver high quality Scouting and meet the needs of young people

Supported District events through provision of County activities and equipment

Further developed resources available at the Hesley Wood Scout Activity Centre to make it more marketable and drive income generation

Continued to provide expertise and support in relation to Activities, International Programmes and Scout Programme through a team of Assistant County Commissioners and County Advisors

Section E**Financial Review**

Brief statement of the charity's policy on reserves

Reserves Policy

The Counties policy on reserves is to hold sufficient resources to continue the charitable activities of the County should income and fundraising activities fall short. The County Executive Committee considers that the group should hold a sum equivalent to 12 months running costs, circa £70,151

Quantify and explain any designations

The County held reserves of approximately £266,752 against this at year end. This is above the level required for operating expenses. However this can be explained by the decision to develop a training centre for the benefit for the County.

In addition funds for specific designated events, activities and resources can be held and will be defined within the annual accounts.

Details of any funds materially in deficit (circumstances plus steps to eliminate)

None

Further financial review details (optional information)

Investment Policy

The Counties Income and Expenditure is mainly for day to day operations and designated developments and as consequence does not have sufficient funds to invest in longer-term investments such as stocks and shares. The County has therefore adopted a low risk strategy to the investment of its funds. All funds are held in cash using only mainstream banks or building societies or The Scout Association's Short Term Investment Service.

The County Executive regularly monitors the levels of bank balances and the interest rates received to ensure the group obtains maximum value and income from its banking arrangements. Occasionally this may involve using an account that requires a period of notice before funds may be withdrawn, before doing so the County Executive considers the cash flow requirements.

Section F**Other Optional Information**

Plans for future periods (details of any significant activities planned to achieve them)

Ensure structure of County management and operations is in line with National priorities and meets the needs of Scouting within the County.

Section G**Declaration**

The trustees declare that they have approved the trustees' report above

Signed on behalf of the charity's trustees

Signature(s)

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Full name(s)

Mr Richard N Wade	Mr S Alliott
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Position (eg Secretary, Chair)

Chair	Secretary
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Date

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