

Charity Registration No. SC010563 (Scotland)

SOUTH EAST SCOTLAND REGIONAL SCOUT COUNCIL
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

SOUTH EAST SCOTLAND REGIONAL SCOUT COUNCIL

LEGAL AND ADMINISTRATIVE INFORMATION

Regional Executive Committee:

President	J Richard Allan CA
Vice presidents	Sir Michael Strang Steel J Douglas Allan OBE (Until 14th October 2021) John Bruce (from 14th October 2021)
Regional Chair	John Cannon
Vice Regional Chair	Graeme Robertson (until 14th October 2021) Simon Innes (from 14th October 2021)
Regional Treasurer	Bruce MacDonald
Regional Secretary	Andrew Wood
Honorary Legal Adviser	John Lunn LLB
Regional Commissioner	Martin Elliot
Elected Members	Andrew Penker Euan McFadzean (until 14th October 2021) Mark Hesketh (until 14th October 2021) Alistair McNeil (until 14th October 2021) Scott Goddard (from 14th October 2021) Sue Liddle (from 14th October 2021) Colin Orr (from 14th October 2021)
Nominated Members	John Lunn Margaret Winter Simon Innes (until 14th October 2021) Andrew Green (until 14th October 2021)
Co-opted Members	Edward Baker-Grey Steve Gamble

The members of the Regional Executive Committee, including the nominated, elected and co-opted members are the trustees of the charity for the purposes of the Charities Accounts (Scotland) Regulations 2006.

Charity number (Scotland)	SC010563
Principal address	Bonaly Scout Centre 71 Bonaly Road Edinburgh EH13 0PB
Independent examiner	Allison Gibson, CA Azets Audit Services Titanium 1 King's Inch Place Renfrew Glasgow PA4 8WF

SOUTH EAST SCOTLAND REGIONAL SCOUT COUNCIL

LEGAL AND ADMINISTRATIVE INFORMATION

Bankers	Bank of Scotland 3 Earl Grey Street Edinburgh EH3 9BN
Investment managers	Adam & Company 40 Princes Street Edinburgh EH2 2BY
Deputy Regional Commissioner	Michael Treanor
Assistant Regional Commissioners:	
Communications	Vacant
Section Support	Neil Hogg
Explorer Scouts	John Buchanan
Adult Training	Mary Dick
Network	Laura Haley
Regional Advisors:	
Safeguarding Awareness	Russell Shoulder
Duke of Edinburgh Award	John Buchanan/Neil Grant
International	Simon Innes
Staged Performances	Alan Hunter
Youth Involvement	Roux Hanna-McNiven
South East Explorer Expeditions	David Newton
Other Appointments:	
Manager of Longcraig Scout Centre ASU	Malcolm Leckie
Manager of Bonaly Scout Centre ASU	George Devine
Manager of the Gang Show ASU	Mike Walker
Manager of the Regional Activities Permit Scheme	Bruce MacDonald
Blair Atholl Jamborette Coordinator	Donald Mackay
Scouting Support Officer	Kirstie Armsworth

SOUTH EAST SCOTLAND REGIONAL SCOUT COUNCIL

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SOUTH EAST SCOTLAND REGIONAL SCOUT COUNCIL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) 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) (as amended).

Objectives and activities

The South East Scotland Regional Scout Council (SESRS) objectives follow those of the Scout Association which is a UK-wide body, incorporated by Royal Charter. Its aim 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. This is achieved through providing an enjoyable and attractive scheme of progressive training, based on the Scout Promise and Law and guided by adult leadership.

Achievements and performance

As COVID restrictions continued to lift over the year, face to face Scouting began to return and by the end of the year all COVID restrictions had been removed. This led to our youth membership increasing 5.8% after its pandemic drop. Brilliant efforts by our volunteers across 89 groups in 7 districts mean that despite the challenges young people across the Region have continued to enjoy opportunities to take part in adventurous and fun-filled activities and we have started to see the return of many of the activities that young people missed out on during the pandemic, particularly camping and residential experiences.

As well as 101 Beaver colonies, 109 Cub packs, 93 Scout Troops, 42 Explorer Units and 7 Scout Networks, this year saw the introduction of the new Squirrel section for 4-5 year olds. At present there are 4 Squirrel dreys opened within the Region with several more groups planning to launch this section in the coming year. This exciting new section offers opportunities to provide Skills for Life to even more young people and to reach into communities within the Region where Scouting is not present.

Scouting in the Region wouldn't be possible without the 1800+ amazing volunteers who make it happen in roles across Sections, Groups, Districts and Region including in our 16 Active Support Units (ASUs) where adult volunteers support work in the Districts and also at both the two Regional centres, Bonaly Scout Centre and Longcraig Scout Centre as well as the Edinburgh Gang Show .

The Regional Executive Committee and the Regional Leadership Team (RLT) support all members, both adult and young people, in South East Scotland. The RLT offers direct support through advice, guidance, and information. It also organises events and supports camps, both international and in the UK, such as at the Blair Atholl International Jamborette. The Region has also taken on responsibility for the very successful South East Explorer Expeditions (SEEE) programme reflecting its growth (24 Expeditions for over 250 young people have been run) and the support the Region can provide for the growth and development of the expedition programme.

Support for volunteers is key and this is enhanced by our Scouting Support Officers who have provided direct support to all districts. Unfortunately, this year showed a further fall in our volunteer numbers and thus the work of the SSO to recruit new volunteers at all levels of Scouting within the Region has been crucial, both through Region wide campaigns and events and through focused support for particular districts and groups. An extensive range of training opportunities for leaders have been provided via a hybrid model with training available both in person and virtually to support the different needs and availability of our volunteers. Aided by insight brought by our new SSO, communication has shifted from reactive to proactive focusing on which channels to best use for different audiences and planning the calendar of upcoming communications.

SOUTH EAST SCOTLAND REGIONAL SCOUT COUNCIL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Given the changes that have happened both within and without Scouting the REC felt that it was important to review the Region's strategy to ensure that it remains relevant. Steps have already been taken to support the implementation of the updated strategy, to be released later in 2022, including the appointment of new Regional Advisers for Inclusion, Youth Involvement and for SEEE as well as the establishment of a Regional Awards Advisory Committee to ensure that we are recognising and rewarding leaders and supporters for their significant commitment to Scouting. In the past year numerous Good Service awards have been achieved by volunteers within the Region including the highest Scouting Awards: 2 Silver Wolves, 10 Bars to the Silver Acorn, and 4 Silver Acorns.

Bonaly Scout Centre

Bonaly provides camping, training, residential opportunities, and outdoor activities for a variety of users from a wide range of youth organisations, schools, and community groups as well as Scout and Guide Groups. In the year 2021-22 we started to see greater use of the facilities as the impact of restrictions due to Covid 19 continued to lift. Work on the site has continued to develop and improve the facilities which includes the provision of "hobbit" style huts primarily for use by younger age ranges. This has been made possible by a generous donation.

The development of a modern amenity hub close to the main field which will include the provision of accessible toilets and showers is still a priority and a significant external funding has now been sourced to help meet the cost of this project thanks to the work of the volunteer Bonaly Leadership team.

Longcraig Scout Centre

Longcraig is situated at the heart of the Forth Bridge UNESCO World Heritage Site on the Firth of Forth. The year 2021-22 saw the centre return to the provision of its normal opportunities for Scout and Guide Groups to try water activities without the need for the Groups' own leaders to hold the relevant skills or permits as the Covid 19 restrictions began to lift. The centre is able to offer single and crewed sailing, kayaking, stand up paddle boards and traditional rafting with the centre's season operating from May until September, with May and June providing 75% or so of the entire season's usage. As a Royal Yachting Association (RYA) training centre, the centre is also normally able to offer courses in sailing and power-boating and provides training for leaders, either to help at Longcraig or run activities for their own Groups.

The plan to improve the showers, hot water system and toilets is still in the pipeline and similarly to the project at Bonaly, this project has received some significant external funding thanks to the work of the volunteer Longcraig leadership team.

Financial review

During the year, net current assets fell by £33,327. Trading conditions at our outdoor centres continued to be difficult as a result of the pandemic reducing our income although we managed to do better than the previous year and significantly better than we expected at the start of the year. The shortfall at Bonaly was about £24,000 and Longcraig £10,000. In addition, we continued our investment at Bonaly spending £36,000 over the year. Overall, our finances remain in a strong position and the proposals to upgrade the toilet and shower facilities at both our centres have moved closer with external funding having been obtained. We are now seeking contractors to carry out this work.

Reserves policy and going concern

SESRSC's reserves policy is to operate with a financial reserve of unrestricted funds of the equivalent of six months' total expenditure in the latest audited accounts or budget whichever is the largest. SESRSC believes that the current reserves comfortably meets the aims of the policy.

Investment powers and policy

The Executive Committee has the same wide powers of investment as those vested in the Scout Association by Royal Charter. The policy of the Executive Committee is to invest available reserves mainly in cash. In addition, we have some reserves invested in a short term corporate bond fund with Axa via our fund manager Adam and Co with a view to providing increased returns at an acceptable level of risk.

SOUTH EAST SCOTLAND REGIONAL SCOUT COUNCIL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Structure, governance and management

SESRSC is an umbrella body which supports Scout Groups operating in Borders, East Lothian, Edinburgh and Midlothian. It is a recognised Scottish charity, and its affairs are managed by the Regional Executive Committee, which operates in accordance with the SESRSC's Constitution and Rules and which is accountable to the members of the SESRSC at their Annual General Meeting. The Executive Committee consists of office-bearers, elected members and nominated members, and has the right to co-opt. Nominated membership, approved at the Annual General Meeting, is on the recommendation of the Regional Chair and Regional Commissioner and can include representatives of kindred bodies, local Executive Committees and subcommittee chairs. Elected members are drawn from the SESRSC. A full list of members and office bearers is included on the legal and administrative information page.

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

John Cannon

Regional Chair

Dated: 15 September 2022

Andrew Wood

Regional Secretary

Dated: 15 September 2022

SOUTH EAST SCOTLAND REGIONAL SCOUT COUNCIL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF SOUTH EAST SCOTLAND REGIONAL SCOUT COUNCIL

I report on the financial statements of the charity for the year ended 31 March 2022, which are set out on pages 5 to 23.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investments (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the financial statements as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the financial statements.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - (ii) to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Allison Gibson CA
Azets Audit Services

Chartered Accountants
Titanium 1
Kings Inch Place
Glasgow
PA4 8WF
United Kingdom

Dated: ..04 October 2022

SOUTH EAST SCOTLAND REGIONAL SCOUT COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Income from:							
Donations and legacies	3	77,235	-	77,235	156,987	-	156,987
Charitable activities	4	124,942	-	124,942	51,672	5,350	57,022
Investments	5	3,363	21	3,384	5,731	50	5,781
Total income		205,540	21	205,561	214,390	5,400	219,790
Expenditure on:							
Raising funds	6	1,858	-	1,858	1,666	-	1,666
Charitable activities	7	256,996	2,939	259,935	287,905	-	287,905
Total expenditure		258,854	2,939	261,793	289,571	-	289,571
Net gains/(losses) on investments	12	7,875	-	7,875	43,238	-	43,238
Net movement in funds		(45,439)	(2,918)	(48,357)	(31,943)	5,400	(26,543)
Fund balances at 1 April 2021		1,532,401	70,151	1,602,552	1,564,344	64,751	1,629,095
Fund balances at 31 March 2022		1,486,962	67,233	1,554,195	1,532,401	70,151	1,602,552

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

SOUTH EAST SCOTLAND REGIONAL SCOUT COUNCIL

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	13	720,021		739,613	
Investments	14	233,449		228,887	
		<u>953,470</u>		<u>968,500</u>	
Current assets					
Stocks	16	3,853		3,274	
Debtors	17	12,118		5,054	
Cash at bank and in hand		668,062		687,573	
		<u>684,033</u>		<u>695,901</u>	
Creditors: amounts falling due within one year	18	(83,308)		(61,849)	
Net current assets		<u>600,725</u>		<u>634,052</u>	
Total assets less current liabilities		<u>1,554,195</u>		<u>1,602,552</u>	
Income funds					
Restricted funds	21	67,233		70,151	
<u>Unrestricted funds - general</u>					
Designated funds	22	521		521	
General unrestricted funds		1,486,441		1,531,880	
		<u>1,486,962</u>		<u>1,532,401</u>	
		<u>1,554,195</u>		<u>1,602,552</u>	

The financial statements were approved by the Trustees on 15 September 2022



John Cannon
Regional Chair



Bruce MacDonald
Regional Treasurer

SOUTH EAST SCOTLAND REGIONAL SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

South East Scotland Regional Scout Council is a charity incorporated by Royal Charter, registered charity number SC010563. The registered office address is given with the administrative details page.

The principal activity of the charity 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.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Financial Reporting Standard applicable in the UK and Republic of Ireland ("FRS 102"), 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)" (as amended). The charity is a Public Benefit Entity as defined by FRS 102,

The charity has taken advantage of the provisions in the SORP not to prepare a Statement of Cash Flows.

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 with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

1.2 Going concern

The Trustees are of the opinion that the charity can meet its obligations as they fall due for the foreseeable future, and as a consequence have prepared the financial statements on a going concern basis. As part of their going concern assessment, the Trustees have considered the existing impact of COVID-19 on the charity as the economy recovers from the pandemic, together with the current inflationary pressures impacting on costs. There are no current material uncertainties that may cast significant doubt about the charity's ability to continue as a going concern. Total unrestricted funds are higher than one year's total expenditure.

1.3 Charitable funds

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

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.

SOUTH EAST SCOTLAND REGIONAL SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

Donations and similar income

Donations and similar income are included in the year in which they are receivable, which is when the charity becomes entitled to the resource and receipt is probable.

Legacies

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that grant of confirmation or probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution.

Where legacies have been notified to the charity, or the charity is aware of a grant of confirmation or probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Grants receivable and local authority fees

Grants receivable and local authority fees are credited to the Statement of Financial Activities in the year in which they are receivable.

Membership Income

Membership Subscriptions are included in the year in which the charity becomes entitled to the resource.

Income from charitable activities

Income from charitable activities includes income from activities or where entitlement is subject to specific performance conditions is recognised as earned (as the related service is provided).

Investment income, rental income and similar income

Income from investments and from rental income and similar sources is included in the Statement of Financial Activities in the year in which it is receivable.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Capital Grants

Grants received to fund the purchase or construction of a fixed asset are retained in a restricted fund until the asset is purchased or completed. Thereafter the grant is transferred to unrestricted funds and released in line with the depreciation of the relevant asset.

Insurance claims

Income from insurance claims is shown in the Statement of Financial Activities as the gross amount received.

SOUTH EAST SCOTLAND REGIONAL SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.5 Expenditure

Recognition and allocation of expenditure

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure. All costs have been directly attributed to one of the functional categories of resources expended in the Statement of Financial Activities, the charity is not registered for VAT and accordingly expenditure is shown gross.

Costs of raising funds are costs incurred in attracting voluntary income, and those incurred in activities that raise funds.

Costs of raising funds are costs incurred for the management of the investment portfolio.

Charitable activities and governance costs are costs incurred on the charity's educational operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities. Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examiner fees and costs linked to the strategic management of the charity.

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.

Plant, equipment and fixtures and fittings are capitalised if the expenditure exceeds £2,000. Heritable property will be considered on a case-by-case basis depending on the trustees view of the most appropriate treatment for the particular property.

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

Land	No depreciation charged
Buildings	Straight line over 30 years
Equipment	5 years (20%) straight line and up to 20 years
Motor vehicles	4 years (25%) straight line

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 net income/(expenditure) for the year.

1.7 Fixed asset investments

Investments in securities are measured initially at cost and subsequently at fair value at each reporting date. Fair value is taken as the mid-market value of the investment reported by the investment managers at the reporting date. Gains and losses on disposal and revaluation of investments are charged or credited to the Statement of Financial Activities.

1.8 Impairment of fixed assets

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of Financial Activities.

SOUTH EAST SCOTLAND REGIONAL SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.9 Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.10 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.

1.11 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

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.

1.12 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.

SOUTH EAST SCOTLAND REGIONAL SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.13 Leases

Rentals applicable to operating leases, where substantially all of the benefits and risks of ownership remain with the lessor, are charged to the Statement of Financial Activities on a straight-line basis over the period of the lease.

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

1.14 Debtors

Short term debtors are measured at transaction price, less any impairment.

1.15 Creditors

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

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 Donations and legacies income

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Donations and gifts	64,235	29,689
Grants	13,000	127,298
	<u>77,235</u>	<u>156,987</u>

SOUTH EAST SCOTLAND REGIONAL SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

4 Charitable activities income

	Activity centres 2022 £	Regional scout activities 2022 £	Total 2022 £	Activity centres 2021 £	Regional scout activities 2021 £	Total 2021 £
Bonaly income	76,873	-	76,873	1,328	-	1,328
Longcraig income	3,027	-	3,027	430	-	430
Tuck shop, badges and events income	327	4,382	4,709	129	446	575
Subscriptions	-	40,333	40,333	-	46,292	46,292
Regional events	-	-	-	-	3,047	3,047
Refunds of grants payable from William Lyburn Trust	-	-	-	-	5,350	5,350
	<u>80,227</u>	<u>44,715</u>	<u>124,942</u>	<u>1,887</u>	<u>55,135</u>	<u>57,022</u>
Analysis by fund						
Unrestricted funds - general	80,227	44,715	124,942	1,887	49,785	51,672
Restricted funds	-	-	-	-	5,350	5,350
	<u>80,227</u>	<u>44,715</u>	<u>124,942</u>	<u>1,887</u>	<u>55,135</u>	<u>57,022</u>

5 Investments income

	Unrestricted funds general 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds general 2021 £	Restricted funds 2021 £	Total 2021 £
Dividends and interest on listed investments	3,289	-	3,289	5,434	-	5,434
Investment income - local cash	74	21	95	297	50	347
	<u>3,363</u>	<u>21</u>	<u>3,384</u>	<u>5,731</u>	<u>50</u>	<u>5,781</u>

SOUTH EAST SCOTLAND REGIONAL SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

6 Raising funds expenditure

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Investment management	1,858	1,666
	<u>1,858</u>	<u>1,666</u>

7 Charitable activities expenditure

	Activity centres 2022 £	Regional scout activities 2022 £	Total 2022 £	Activity centres 2021 £	Regional scout activities 2021 £	Total 2021 £
Depreciation and impairment	26,168	-	26,168	23,495	-	23,495
Bonaly costs	159,712	-	159,712	194,689	-	194,689
Longcraig costs	12,684	-	12,684	14,981	-	14,981
Tuck shop, badges and events costs	35	2,391	2,426	(563)	527	(36)
Lease costs	-	-	-	6,464	-	6,464
Programme and training	215	49,902	50,117	203	34,835	35,038
	<u>198,814</u>	<u>52,293</u>	<u>251,107</u>	<u>239,269</u>	<u>35,362</u>	<u>274,631</u>
Share of support costs (see note 8)	4,369	1,699	6,068	7,786	3,028	10,814
Share of governance costs (see note 8)	1,987	773	2,760	1,771	689	2,460
	<u>205,170</u>	<u>54,765</u>	<u>259,935</u>	<u>248,826</u>	<u>39,079</u>	<u>287,905</u>
Analysis by fund						
Unrestricted funds - general	202,231	54,765	256,996	248,826	39,079	287,905
Restricted funds	2,939	-	2,939	-	-	-
	<u>205,170</u>	<u>54,765</u>	<u>259,935</u>	<u>248,826</u>	<u>39,079</u>	<u>287,905</u>

SOUTH EAST SCOTLAND REGIONAL SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

8 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Staff costs	-	-	-	1,721	-	1,721
Finance costs	24	-	24	49	-	49
Depreciation	-	-	-	27	-	27
Postage, printing and stationery	38	-	38	155	-	155
Computer & IT costs	-	-	-	1,664	-	1,664
Professional fees	4,897	-	4,897	5,718	-	5,718
Sundry expenses	30	-	30	27	-	27
Volunteer costs	-	-	-	5	-	5
Insurance	1,079	-	1,079	1,448	-	1,448
Independent examination	-	2,760	2,760	-	2,460	2,460
	<u>6,068</u>	<u>2,760</u>	<u>8,828</u>	<u>10,814</u>	<u>2,460</u>	<u>13,274</u>
Analysed between						
Charitable activities	<u>6,068</u>	<u>2,760</u>	<u>8,828</u>	<u>10,814</u>	<u>2,460</u>	<u>13,274</u>

Support costs

Whenever possible, costs are allocated directly to particular activities. Support costs are then identified and apportioned to charitable activities as follows: Activities centres 72% and Regional scout activities 28%(2021 - Activities centres 72% and Regional scout activities 28%).

Governance costs

The governance costs only includes accounts preparation and independent examination fees. These fees are apportioned to charitable activities as follows: Activities centres 72% and Regional scout activities 28% (2021 - Activities centres 72% and Regional scout activities 28%).

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration, benefits or expenses from the charity during the current or prior years.

10 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Permanent staff	3	5
Casual staff	-	2
Total	<u>3</u>	<u>7</u>

SOUTH EAST SCOTLAND REGIONAL SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

10 Employees (Continued)

Employment costs	2022 £	2021 £
Wages and salaries	67,854	137,479
Social security costs	1,702	6,848
Other pension costs	1,474	2,840
	<u>71,030</u>	<u>147,167</u>

The key management personnel of the Charity comprise of the Regional Chair, Vice Chair, Regional Secretary, Regional Treasurer and Regional Commissioner. The total remuneration paid to key management personnel was £nil (2021 - £nil).

There were no employees whose annual remuneration was £60,000 or more (2021 - none).

11 Income and expenditure in relation to agency fees

Income received by the charity in an agency role, together with the related expenditure, is excluded from the financial statements in accordance with the requirements of the Statement of Recommended Practice for Accounting and Reporting by Charities (FRS 102) as follows:

During the year £275,792 (2021 - £263,767) was collected from Districts in South East Scotland Region for subscriptions to SHQ. At the year end £42,278 (2021 - £40,333) of subscriptions retained for the region.

12 Net gains/(losses) on investments

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Revaluation of investments	(6,441)	43,238
Gain/(loss) on sale of investments	14,316	-
	<u>7,875</u>	<u>43,238</u>

SOUTH EAST SCOTLAND REGIONAL SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

13 Tangible fixed assets

	Land	Buildings	Equipment	Motor vehicles	Total
	£	£	£	£	£
Cost or valuation					
At 1 April 2021	161,460	627,621	237,919	17,673	1,044,673
Additions	-	-	6,575	-	6,575
At 31 March 2022	161,460	627,621	244,494	17,673	1,051,248
Depreciation and impairment					
At 1 April 2021	-	83,311	204,075	17,673	305,059
Depreciation charged in the year	-	20,686	5,482	-	26,168
At 31 March 2022	-	103,997	209,557	17,673	331,227
Carrying amount					
At 31 March 2022	161,460	523,624	34,937	-	720,021
At 31 March 2021	161,460	544,310	33,843	-	739,613

An independent valuation was carried out in May 2017 by CKD Galbraith LLP, on a day-one reinstatement cost basis. Building costs are based upon in-house data and the figures produced by the Building Cost Information Service of the Royal Institution of Chartered Surveyors. At the year end building cost is split as follows - valuation £494,998 and cost of £132,623 which comprises purchases and improvements since the valuation was completed.

At 31 March 2022, had the revalued assets been carried at historic cost less accumulated depreciation and accumulated impairment losses, their carrying amount would have been approximately £141,347 (2021 - £147,360).

Bonaly Scout Centre

SESRSC is the beneficial owner of land and buildings at Bonaly. The land is 24 acres. Both land and buildings, including improvements are held at a total value of £685,084 in the Balance Sheet.

SOUTH EAST SCOTLAND REGIONAL SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

14 Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 April 2021	228,887
Additions	239,890
Valuation changes	(6,441)
Disposals	(228,887)
	<hr/>
At 31 March 2022	233,449
	<hr/>
Carrying amount	
At 31 March 2022	233,449
	<hr/>
At 31 March 2021	228,887
	<hr/>

15 Financial instruments	2022 £	2021 £
Carrying amount of financial assets		
Instruments measured at fair value through profit or loss	233,449	228,887
	<hr/>	<hr/>

16 Stocks	2022 £	2021 £
Finished goods and goods for resale	3,853	3,274
	<hr/>	<hr/>

17 Debtors	2022 £	2021 £
Amounts falling due within one year:		
Trade debtors	8,335	1,689
Other debtors	1,363	-
Prepayments and accrued income	2,420	3,365
	<hr/>	<hr/>
	12,118	5,054
	<hr/>	<hr/>

SOUTH EAST SCOTLAND REGIONAL SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

18 Creditors: amounts falling due within one year

	Notes	2022 £	2021 £
Other taxation and social security		1,289	1,236
Deferred income	19	30,459	-
Subscriptions received in advance		42,728	40,333
Trade creditors		5,870	15,623
Other creditors		442	2,197
Accruals		2,520	2,460
		<u>83,308</u>	<u>61,849</u>

19 Deferred income

	2022 £	2021 £
Subscriptions received in advance	42,728	40,333
Event and camp deposits	30,459	-
	<u>73,187</u>	<u>40,333</u>

SOUTH EAST SCOTLAND REGIONAL SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

20 Unrestricted funds - general funds

The charities general unrestricted funds are made up as follows:

	Balance at 1 April 2021	Incoming resources	Movement in funds			Balance at 31 March 2022
	£	£	Resources expended	Transfers	Revaluations, gains and losses	£
General funds	1,303,877	205,540	(258,854)	7,125	7,875	1,265,563
Revaluation reserve	228,003	-	-	(7,125)	-	220,878
	<u>1,531,880</u>	<u>205,540</u>	<u>(258,854)</u>	<u>-</u>	<u>7,875</u>	<u>1,486,441</u>

	Balance at 1 April 2020	Incoming resources	Movement in funds			Balance at 31 March 2021
	£	£	Resources expended	Transfers	Revaluations, gains and losses	£
General funds	1,089,216	214,390	(255,930)	212,963	43,238	1,303,877
Revaluation reserve	236,492	-	-	(8,489)	-	228,003
	<u>1,325,708</u>	<u>214,390</u>	<u>(255,930)</u>	<u>204,474</u>	<u>43,238</u>	<u>1,531,880</u>

SOUTH EAST SCOTLAND REGIONAL SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

21 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds					
	Balance at 1 April 2021	Incoming resources	Resources expended	Transfers	Revaluation s, gains and losses	Balance at 31 March 2022
	£	£	£	£	£	£
William Lynburn Trust Fund	51,624	15	(1,000)	-	-	50,639
Beitha Younger Special Needs Fund	6,505	2	(1,139)	-	-	5,368
International Expeditions	3,912	1	(500)	-	-	3,413
Development Fund	4,622	1	-	-	-	4,623
Jamboree	2,480	1	(300)	-	-	2,181
Walter McDougall	1,008	1	-	-	-	1,009
	<u>70,151</u>	<u>21</u>	<u>(2,939)</u>	<u>-</u>	<u>-</u>	<u>67,233</u>

	Movement in funds					
	Balance at 1 April 2020	Incoming resources	Resources expended	Transfers	Revaluation s, gains and losses	Balance at 31 March 2021
	£	£	£	£	£	£
William Lynburn Trust Fund	46,238	5,386	-	-	-	51,624
Beitha Younger Special Needs Fund	6,500	5	-	-	-	6,505
International Expeditions	3,909	3	-	-	-	3,912
Development Fund	4,619	3	-	-	-	4,622
Jamboree	2,478	2	-	-	-	2,480
Walter McDougall	1,007	1	-	-	-	1,008
	<u>64,751</u>	<u>5,400</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>70,151</u>

SOUTH EAST SCOTLAND REGIONAL SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

21 Restricted funds

(Continued)

William Lyburn Trust Fund

Legacies of £60,000 were received in the early 1990's from the estate of the late William Lyburn to form the Trust Fund to pay grants to those of Scout and Venture Scout age for special designated activities in accordance with its powers the trustees amended the rules of the scheme. Transfers between this fund and the general fund are used to restrict losses incurred on the investments, as agreed by the board of trustees.

Beitha Younger Special Needs Fund

For work with those with special needs and associated projects.

International Expeditions

Funds to support expeditions of a community development nature to other countries.

Development Fund

One of the original funders did not want the unspent element of their grant refunded.

Jamboree

To support members attending Jamborees.

Walter McDougall

A donation of £2,000 was received from the estate of the late Walter McDougall who was a long serving Scouter in Haymarket District (now known as Craigmmond District). The money was given specifically for disadvantaged scouts in the Districts formed by Edinburgh Area Scout Council. These are now represented by Pentland, Braid, Edinburgh North East and Craigmmond Districts.

SOUTH EAST SCOTLAND REGIONAL SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

22 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds				
	Balance at 1 April 2021	Incoming resources	Resources expended	Transfers	Revaluation s, gains and losses
	£	£	£	£	£
Colin MacKay's Memorial Service collection	521	-	-	-	-
	<u>521</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>521</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

	Movement in funds				
	Balance at 1 April 2020	Incoming resources	Resources expended	Transfers	Revaluation s, gains and losses
	£	£	£	£	£
Colin MacKay's Memorial Service collection	521	-	-	-	-
SESRSC Development Plan 2017/22	238,115	-	(27,135)	(210,980)	-
Tatoo	-	-	(6,506)	6,506	-
	<u>238,636</u>	<u>-</u>	<u>33,641</u>	<u>204,474</u>	<u>-</u>
	<u>238,636</u>	<u>-</u>	<u>33,641</u>	<u>204,474</u>	<u>-</u>

Colin MacKay's Memorial Service Collection

The memorial fund was donated by Sheila Mackenzie from Colin MacKay's funeral collection. The collection was used to build wheelchair access to the shop. The balance of the money remains within the account until suitable use becomes available.

SESRSC Development Plan 2017/22

The Regional Executive are in the process of finalising a Development Plan for the Region. During the 2021 year, £177,634 was spent in relation to this plan, mainly on Bonaly Scout Centre. Of this expenditure £27,135 was revenue in nature and the remaining £150,499 was capitalised. The Regional Executive have decided to close the current fund and all remaining funds were transferred back to the general fund at the prior year end.

SOUTH EAST SCOTLAND REGIONAL SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

23 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 March 2022 are represented by:						
Tangible assets	720,021	-	720,021	739,613	-	739,613
Investments	233,449	-	233,449	228,887	-	228,887
Current assets	533,492	67,233	600,725	563,901	70,151	634,052
	<u>1,486,962</u>	<u>67,233</u>	<u>1,554,195</u>	<u>1,532,401</u>	<u>70,151</u>	<u>1,602,552</u>

24 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2022 £	2021 £
Within one year	200	200
Between two and five years	200	200
	<u>400</u>	<u>400</u>

Longcraig Scout Centre

The lease with the Dalmeny Estate for the Longcraig Scout Centre has been extended with a variation of the lease to extent it being signed during the year.

25 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).