# BERKSHIRE COUNTY SCOUT COUNCIL

England & Wales · Charity number 1015269

## Details

| | |
|---|---|
| **Status** | Registered |
| **Legal form** | Other |
| **Registered** | 1992-11-19 |
| **Register** | View on the Charity Commission register |

## Contact

| | |
|---|---|
| **Address** | Berkshire County Scouts<br>Sindlesham Court<br>Mole Road<br>Sindlesham<br>Wokingham<br>RG41 5EA |
| **Phone** | 01182282958 |
| **Email** | countyadmin@berkshirescouts.org.uk |
| **Website** | www.berkshirescouts.org.uk |

## Activities

**Objects:** TO PROMOTE THE DEVELOPMENT OF YOUNG PEOPLE IN ACHIEVING THEIR FULL PHYSICAL, INTELLECTUAL, SOCIAL AND SPIRITUAL POTENTIAL AS INDIVIDUALS, AS RESPONSIBLE CITIZENS AND AS MEMBERS OF THEIR LOCAL, NATIONAL AND INTERNATIONAL COMMUNITIES.

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

## Classification

- **How:** Makes Grants To Individuals, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training
- **Who:** Children/young People

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## Geography

- **Area of benefit:** BERKSHIRE
- Bracknell Forest
- Reading
- Slough
- West Berkshire
- Windsor And Maidenhead
- Wokingham

## Finances

| Period end | Income | Expenditure | Assets | Employees |
|---|---|---|---|---|
| 2025-03-31 | £213,525 | £177,751 | - | - |
| 2024-03-31 | £172,737 | £203,700 | - | - |
| 2023-03-31 | £315,173 | £353,626 | - | - |
| 2022-03-31 | £111,170 | £218,499 | - | - |
| 2021-03-31 | £188,395 | £176,412 | - | - |

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## Trustees

| Name | Role | Appointed |
|---|---|---|
| **IAN AITKEN** | Chair | 2017-07-06 |
| Andrew Williamson | | 2019-07-04 |
| Conor Chippendale | | 2023-01-16 |
| DOUGLAS CONRAD WALROND | | 2024-07-03 |
| Filipe Jorge Bras Alves | | 2025-07-03 |
| IAN MAY | | 2013-01-08 |
| Karanvir Mehra | | 2023-07-04 |
| Megan Elizabeth Currie | | 2022-07-06 |
| NIGEL GRAHAM BEVAN | | 2014-07-07 |
| ROBIN MICHAEL KENT | | 2015-07-07 |
| Simon Pickett | | 2022-07-06 |
| Stuart Ford | | 2018-03-06 |
| Xavier Davis | | 2023-07-04 |

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**BERKSHIRE COUNTY SCOUT COUNCIL**

England & Wales - Charity number 1015269

# Accounts

Charity registration number: 1015269

# Berkshire County Scout Council

Annual Report and Financial Statements

for the Year Ended 31 March 2025

## Berkshire County Scout Council

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## Berkshire County Scout Council

## Reference and Administrative Details

**Chairman**

Ian Aitken, County Chairman

**Trustees**

Xavier Davis, County Youth Lead
Robin Kent, GLV, 89th Reading, Reading Central District
Simon Pickett, County Programme Team Leader
Conor Chippendale, County Youth Lead
Stuart Ford, District Lead Volunteer, Windsor and Eton
Ian Aitken, County Chairman
Megan Currie, County Volunteer Development Team Leader
Andrew Williamson, County Trustee Board Member
Karanvir Mehra, County Treasurer
Amy Brunsdon, TSA UK Perception Team Member
Douglas Walrond, Volunteer Development Team Member, Wokingham District (From July 2024)
Ian May, County Programme Team Member (International)
Nigel Bevan, County Lead Volunteer

**Co-opted Members**

Moya Taylor, Manager of County Safety ASU (Until July 2024)
Raul Hira, County Youth Lead (Until July 2024)

**Charity Registration Number**

1015269

**Principal Office**

Sindlesham Court
Mole Road
Sindlesham
Wokingham
RG41 5EA

**Independent Examiner**

Xeinadin SE

**Bankers**

Nationwide
Charity Aid Foundation (CAF Bank)
Barclays Bank Plc
Newbury Building Society
Skipton Building Society

# Berkshire County Scout Council

## Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2025.

### Objectives and activities

#### *Objects and aims*

The charitable object of the Berkshire County Scout Council (the County) is to promote the development of young people in achieving their full physical, intellectual social and spiritual potential as individuals, as responsible citizens and as members of their local, national and international communities.

The Values of Scouting

As scouts we are guided by the following values:
- Integrity – we act with integrity; we are honest, trustworthy and loyal.
- Respect – we have self-respect and respect others.
- Care – we support others and take care of the world we live in.
- Belief – we explore our faiths, belief and attitudes; and
- Co-operation – we make a positive difference: we cooperate with others and make friends.

The Scout Method

Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting; and
- Enjoy what they do and have fun.
- Take part in activities indoors and outdoors.
- Learn by doing.
- Take responsibility and make choices.
- Undertake new and challenging activities; and
- Make and live by their promise.

The delivery of scouting activities in Berkshire is through volunteers with the exception of the three Local Development Officers and the County Administrator. Without the dedication and support of all the adult volunteers in the many and varied roles that they undertake, we would not be able to offer the quality and variety of activities we currently deliver. We currently have 2,620 active volunteers and we are continuing to attract new adult volunteers and look forward to welcoming more in the future.

#### *Public benefit*

The County meets the Charity Commission's public benefit criteria under both the advancement of education and the advancement of citizenship or community development headings, and the Trustees have had regard to the charity commission's public benefit guidance when deciding upon the activities of the charity. We believe that we continue to bring life-changing experiences and opportunities to large numbers of Berkshire's young people.

***Social investment policies***

Sustainability
To help minimise the environmental impact of our governance and management activities, trustee meetings and associated subcommittee meetings are generally held virtually. Where appropriate other meetings held to support the activities of Berkshire Scouts are held virtually. A carbon offsetting fund has also been established, supported by a small component collected within the participant cost for major overseas activities. The fund is available to support sustainability activities/initiatives identified by Groups, Districts and County Programme/Activity teams. In 2024 some of the fund was used to support sustainability in local communities in Malawi.

The Trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

***Grant making policies***

Grants are made available from the general, designated and restricted funds as deemed appropriate by the County Trustee Board.

**Achievements and performance**

It has been an exciting and successful, but somewhat difficult, year for Scouting in Berkshire as we continue to enable young people to benefit from the vast range of programme activities delivered in our 110 Scout Groups and Explorer Scout Units.

The County continued its work in establishing new ways of working as volunteers and welcoming new volunteers as we transformed into the new Scouting structures with a team based approach to our volunteering.

The County grew by 1.4% (4-17 year olds) with a significant increase in Squirrels (41.7%) with the opening of 12 new Squirrel Dreys. Every District in the County now has Squirrel Dreys in some of their Groups. Whilst we had small decreases in the Beaver, Cub, and Scout Sections, we had a significant and welcome 6.5% increase in Explorer Scouts. The opening of new Sections continued throughout the County supported by our Local Development Officers. Our growth was also considerably more than national averages. We anticipate growth in all Sections over the coming year with the opening of new Scout Groups, additional Sections and more Squirrel Dreys.

The County continues to provide and facilitate activity permit training to enable leaders to deliver adventurous activities to young people.

The County ran a very successful trip to Malawi in the summer of 2024, with 88 young people and Leaders participating in building and refurbishment projects in conjunction with the local community. In conjunction with Malawi Scouts, we assisted in the setting up of a new local Scout Group which is continuing to thrive.

The County continues to run targeted activities and events to support Groups and Districts. In March 2025 the County ran Wild Adventure Days, for Squirrels, Beavers and Cubs enabling around 700 young people to gain challenge badges.

The County continues to support high quality mandatory, specific and targeted training for our leaders, and continues to achieve the national targets for compliance on safety and safeguarding mandatory training.

The County, in valuing and supporting Trustees at District level, has established a District Chairs and Treasurers Network.

With regard to our four paid staff, we use the services of a specialist organisation to provide ongoing advice on employment law, human resources, and health and safety matters. This support is invaluable in assisting us to meet our responsibilities as an employer.

The hard work and dedication of our adult volunteers, in all roles, over the past year has been amazing, in what has not been the easiest of Scouting years as we went through changes in the way we operate.

In particular the pressure on and the additional work for our Lead Volunteers has been considerable, and their resilience and leadership has been remarkable. The understandable increased emphasis on compliance, the transformation to a new structure and the ways we work, and the introduction of a new digital system in November 2024 with its ongoing difficulties has not made this year the easiest for our Lead Volunteers.

We should now however be in a very good place to further develop Scouting in the County over the coming year.

**Financial review**

The main source of income for the County Scout Council is the County Subscription, which is collected with the HQ subscription. The County Subscription for the 2024/2025 was set at £18.30 per person (2023/2024: £16.80) and generated income of £166,940 (2023/2024: £153,838).

Overall, the County recorded a net surplus for the year of £36,501 (2024: deficit of £31,278).

***Policy on reserves***

The accounting practices of the County Trustee Board require that a constant review be conducted on the variable financial risks associated with each income stream, this being different for each income stream, and to examine the risks associated with projected expenditure.

The review is conducted on a regular and on-going process by the Finance and Risk Sub-Committee (reporting to the County Trustee Board) rather than it being an annual global total. The Reserve Policy of the County Trustee Board requires that there are sufficient reserves to cover the level of risk identified by this regular and on-going review.

As of 31 March 2025 the reserves comprise the General Fund including designated funds, totalling £285,193 (2024: £249,418) in addition to Restricted Funds totalling £26,961 (2024: £26,236).

The Restricted Fund, Friends of Berkshire Scouts fund, currently stands at £19,931 (2024: £19,205). The Fund is under the control of the County Youth Leads, County Lead Volunteers and the County Treasurer. It is available to make grants to support young people at the request of the County Lead Volunteer.

The General Fund at the year-end is maintained at such a level to provide £215,812 (2024: £196,088) of reserves to carry forward into the current year to meet any additional expense not covered by the subscription income that will be received in April 2025. The balance of the reserves is held to enable the County to fund future operations, developments and events.

***Investment policy and objectives***

The funds of the County are all held in bank accounts and deposits. Despite bank interest rates having seen some reduction from their previously higher levels, there has been a modest interest income this year, and the Trustee Board remains open to consider other investment plans as they arise.

**Plans for future periods**

***Aims and key objectives for future periods***

The main focus of the County during much of this coming year will be to support growth in all our Sections and to support the delivery of high quality programmes across the County.

The County will look to support significant growth of Scouting in the coming year including planned opening up of further new Sections and Groups, and the continued introduction of the new Squirrels Section, supported both financially and with Local Development Officer assistance. With large waiting lists in most Districts in the County there is significant scope to ensure yet more young people benefit from the Skills for Life that Scouting offers.

We will continue to take all opportunities to develop a more youth shaped movement across the County in all aspects of management and programme development. The Trustees want to encourage the recruitment of trustees, in the 18-25 age range on County, District and Group Trustee Boards.

The County will continue to support its members in Groups and Districts in core programme activities, organising County activities to support and enhance the local programme. The County is organising a Programme Support Day at the end of May 2025 for leaders and lead volunteers.

The County is organising a return to the Alps for our ALPS25 Jamboree in August 2025, with an adventurous activity programme for Explorers and Network members. The County will also be appointing leaders and young people for a Unit to take part in the World Scout Jamboree in Poland in 2027.

The County is continuing its work in organising the next WINGS camp jointly with Girlguiding Royal Berkshire in 2026 in Windsor Great Park. Applications are currently open. We are working with the Scout Group we helped set up in Malawi to bring a number of their leaders to WINGS.

The County will continue to expand our support for our valued adult volunteers through improved induction, training and support, as well as recognising the significant contribution made by our volunteers. The County is committed to making our 'volunteer journey' as enjoyable, simple, and rewarding as possible, as it is recognised that our leaders play a key role in ensuring Scouting thrives and expands in Berkshire.

In particular the County will continue to maximise the support it gives to our District Lead Volunteers as it is recognised that this is a key role in leading and driving the success of Scouting within our Districts.

The County will continue to maximise compliance at all levels in training, permits, activities, safety, safeguarding, etc.

**Structure, governance and management**

***Nature of governing document***

Berkshire County Scout Council is the electoral body that supports Scouting in the Royal County of Berkshire. It is the body to which the County Trustee Board is accountable. The County Trustee Board is a team of volunteers who work together, as charity Trustees, to make sure the Scouts is run safely and legally. At the heart of their role is a focus on strategy, performance and assurance. The County Trustee Board also provides support for the eleven Scout Districts and the Scout Network in the County.

Type of governing document
The Berkshire County Scout Council 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 (PO&R) of The Scout Association.

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

***Recruitment and appointment of trustees***

The Trustees are appointed by Berkshire County Scout Council in accordance with Policy, Organisation and Rules (PO&R) of The Scout Association.

***Organisational structure***

Risk review

Berkshire County is led by the County Lead Volunteer and managed by the County Trustee Board. They are accountable to the County Scout Council for the satisfactory running of the County. They conduct an on-going review of the risks that the charity might be exposed to and systems, including maintenance of a Risk Register, have been established to mitigate those risks. Risks are minimised by the implementation of procedures for authorisation on all projects undertaken by members and these procedures are periodically reviewed to ensure that they continue to meet the needs of Scouting in Berkshire.

The County Trustee Board follows, without question, the policies issued by the Scout Association in relation to the safe operation and administration of all activities involving its youth and adult members in accordance with PO&R.

The County Trustee Board keeps under review all insured risks and the policies maintained by the County Administrator to ensure that all insurable risks are adequately covered.

**Statement of Trustees' Responsibilities**

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

The law applicable to charities 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 period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make 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 business.

The trustees are responsible for keeping proper 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 Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees 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 are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on 10/06/25 and signed on its behalf by:

.....

Ian Aitken
Chairman and trustee

## Berkshire County Scout Council

### Independent Examiner's Report to the trustees of Berkshire County Scout Council

I report to the trustees on my examination of the accounts of Berkshire County Scout Council for the year ended 31 March 2025.

**Responsibilities and basis of report**

As the charity trustees of Berkshire County Scout Council you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Berkshire County Scout Council's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

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

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

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

K. Westran

Keith Westran
ICAEW

Date: 10/6/25

## Berkshire County Scout Council

## Statement of Financial Activities for the Year Ended 31 March 2025

| | Note | Unrestricted funds £ | Restricted funds £ | Total 2025 £ |
|---|---|---|---|---|
| **Income and Endowments from:** | | | | |
| Donations and legacies | | 5,214 | - | 5,214 |
| Charitable activities | | 198,835 | - | 198,835 |
| Investment income | 3 | 8,474 | 1,002 | 9,476 |
| Total income | | 212,523 | 1,002 | 213,525 |
| **Expenditure on:** | | | | |
| Raising funds | | (4,988) | - | (4,988) |
| Charitable activities | | (171,763) | (1,000) | (172,763) |
| Total expenditure | | (176,751) | (1,000) | (177,751) |
| Gains/losses on investment assets | | - | 724 | 724 |
| Net income | | 35,772 | 726 | 36,498 |
| Net movement in funds | | 35,772 | 726 | 36,498 |
| **Reconciliation of funds** | | | | |
| Total funds brought forward | | 249,418 | 26,236 | 275,654 |
| Total funds carried forward | 15 | 285,190 | 26,962 | 312,152 |

| | Note | Unrestricted funds £ | Restricted funds £ | Total 2024 £ |
|---|---|---|---|---|
| **Income and Endowments from:** | | | | |
| Charitable activities | | 161,989 | - | 161,989 |
| Investment income | 3 | 7,376 | 1,002 | 8,378 |
| Total income | | 169,365 | 1,002 | 170,367 |
| **Expenditure on:** | | | | |
| Raising funds | | (8,528) | - | (8,528) |
| Charitable activities | | (181,776) | (11,026) | (192,802) |
| Total expenditure | | (190,304) | (11,026) | (201,330) |
| Gains/losses on investment assets | | - | (316) | (316) |
| Net expenditure | | (20,939) | (10,340) | (31,279) |
| Net movement in funds | | (20,939) | (10,340) | (31,279) |
| **Reconciliation of funds** | | | | |
| Total funds brought forward | | 270,357 | 36,576 | 306,933 |
| Total funds carried forward | 15 | 249,418 | 26,236 | 275,654 |

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2024 is shown in note 15.

## Berkshire County Scout Council

## (Registration number: 1015269)
## Balance Sheet as at 31 March 2025

| | Note | 2025 £ | 2024 £ |
|---|---|---|---|
| **Fixed assets** | | | |
| Tangible assets | 9 | 6,149 | 8,199 |
| Investments | 10 | 17,680 | 16,956 |
| | | 23,829 | 25,155 |
| **Current assets** | | | |
| Stocks | 11 | 1,248 | 2,169 |
| Debtors | 12 | 2,906 | 2,484 |
| Cash at bank and in hand | 13 | 429,110 | 463,583 |
| | | 433,264 | 468,236 |
| **Creditors: Amounts falling due within one year** | 14 | (144,941) | (217,737) |
| **Net current** assets | | 288,323 | 250,499 |
| **Net** assets | | 312,152 | 275,654 |
| **Funds of the charity:** | | | |
| **Restricted income funds** | | | |
| Restricted funds | | 26,962 | 26,236 |
| **Unrestricted income funds** | | | |
| Unrestricted funds | | 285,190 | 249,418 |
| **Total funds** | 15 | 312,152 | 275,654 |

The financial statements on pages 10 to 20 were approved by the trustees, and authorised for issue on 10/06/25 and signed on their behalf by:

.....

Ian Aitken
Chairman and trustee

## 1 Accounting policies

**Statement of compliance**

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

**Basis of preparation**

Berkshire County Scout Council meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

**Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

**Income and endowments**

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

***Donations and legacies***

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

***Investment income***

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

**Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

***Raising funds***

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

***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.

*Grant provisions*

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

**Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

**Tangible fixed assets**

Earleywood Camp Site
The costs relating to the Camp Site are written off as incurred since the property is inalienable during the life of the lease and its use is restricted to Scouting.

Since October 1st 2006 the day-to-day management and financial reporting for the site came under the direction of two local Scout Districts, but the lease for the site remains in the name of Berkshire County Scout Council.

Other equipment
Individual fixed assets costing £500.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

**Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

| Asset class | Depreciation method and rate |
|---|---|
| Other equipment | 25% of written down value |

**Research and development**

Research and development expenditure is written off as incurred.

**Fixed asset investments**

Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

**Stock**

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

**Trade debtors**
Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

**Cash and cash equivalents**
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

**Borrowings**
Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

**Fund structure**
Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

## 2 Income from donations and legacies

| | Unrestricted funds General £ | Total funds £ |
|---|---|---|
| Donations and legacies; | | |
| Donations from companies, trusts and similar proceeds | 5,214 | 5,214 |
| **Total for 2025** | 5,214 | 5,214 |

## 3 Investment income

| | Unrestricted funds General £ | Restricted funds £ | Total funds £ |
|---|---|---|---|
| Interest receivable and similar income; | | | |
| Interest receivable on bank deposits | 8,474 | - | 8,474 |
| Other income from fixed asset investments | - | 1,002 | 1,002 |
| **Total for 2025** | 8,474 | 1,002 | 9,476 |
| **Total for 2024** | 7,376 | 1,002 | 8,378 |

## 4 Expenditure on raising funds

### Costs of generating donations and legacies

| | Note | Unrestricted funds General £ | Total funds £ |
|---|---|---|---|
| Marketing and publicity | | 4,019 | 4,019 |
| Other direct costs of generating voluntary income | | 969 | 969 |
| **Total for 2025** | | 4,988 | 4,988 |
| **Total for 2024** | | 8,528 | 8,528 |

## 5 Expenditure on charitable activities

| | Note | Unrestricted funds General £ | Restricted funds £ | Total funds £ |
|---|---|---|---|---|
| Online Scout Manager | | 7,128 | - | 7,128 |
| County Section Events | | 17,893 | 1,000 | 18,893 |
| External training | | 16,381 | - | 16,381 |
| Other resources expended | | 22,278 | - | 22,278 |
| Rent and rates | | 8,376 | - | 8,376 |
| IT costs | | 6,671 | - | 6,671 |
| Hire of meeting rooms | | 2,056 | - | 2,056 |
| Travel and meeting costs | | 5,014 | - | 5,014 |
| Grant funding of activities | | 7,000 | - | 7,000 |
| Staff costs | | 78,966 | - | 78,966 |
| **Total for 2025** | | 171,763 | 1,000 | 172,763 |
| **Total for 2024** | | 181,776 | 11,026 | 192,802 |

## 6 Trustees' remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses from the charity during the year.

## 7 Staff costs

The aggregate payroll costs were as follows:

| | 2025 £ | 2024 £ |
|---|---|---|
| **Staff costs during the year were:** | | |
| Wages and salaries | 78,966 | 76,270 |

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year was as follows:

| | 2025 No | 2024 No |
|---|---|---|
| Administration and charitable services | 4 | 4 |

Contributions to the employee pension schemes for the year totalled £4,416 (2024 - £4,486).

No employee received emoluments of more than £60,000 during the year.

## 8 Taxation

The charity is a registered charity and is therefore exempt from taxation.

## 9 Tangible fixed assets

| | Land and buildings £ | Furniture and equipment £ | Total £ |
|---|---|---|---|
| **Cost** | | | |
| At 1 April 2024 | 126,415 | 31,442 | 157,857 |
| At 31 March 2025 | 126,415 | 31,442 | 157,857 |
| **Depreciation** | | | |
| At 1 April 2024 | 126,415 | 23,243 | 149,658 |
| Charge for the year | - | 2,050 | 2,050 |
| At 31 March 2025 | 126,415 | 25,293 | 151,708 |
| **Net book value** | | | |
| At 31 March 2025 | - | 6,149 | 6,149 |
| At 31 March 2024 | - | 8,199 | 8,199 |

## 10 Fixed asset investments

| | 2025 £ | 2024 £ |
|---|---|---|
| Other investments | 17,680 | 16,956 |

**Other investments**

| | Listed investments £ | Total £ |
|---|---|---|
| **Cost or Valuation** | | |
| At 1 April 2024 | 16,956 | 16,956 |
| Revaluation | 724 | 724 |
| At 31 March 2025 | 17,680 | 17,680 |
| **Net book value** | | |
| At 31 March 2025 | 17,680 | 17,680 |
| At 31 March 2024 | 16,956 | 16,956 |

**11 Stock**

| | 2025 £ | 2024 £ |
|---|---|---|
| Stocks | 1,248 | 2,169 |

**12 Debtors**

| | 2025 £ | 2024 £ |
|---|---|---|
| Other debtors | 2,906 | 2,484 |

**13 Cash and cash equivalents**

| | 2025 £ | 2024 £ |
|---|---|---|
| Cash at bank | 429,110 | 463,583 |

**14 Creditors: amounts falling due within one year**

| | 2025 £ | 2024 £ |
|---|---|---|
| Other creditors | 141,710 | 210,384 |
| Accruals | 3,231 | 7,353 |
| | 144,941 | 217,737 |

## 15 Funds

| | Balance at 1 April 2024 £ | Incoming resources £ | Resources expended £ | Other recognised gains/(losses) £ | Balance at 31 March 2025 £ |
|---|---|---|---|---|---|
| **Unrestricted funds** | | | | | |
| General | 249,418 | 212,523 | (176,751) | - | 285,190 |
| **Restricted funds** | 26,236 | 1,002 | (1,000) | 724 | 26,962 |
| **Total funds** | 275,654 | 213,525 | (177,751) | 724 | 312,152 |

| | Balance at 1 April 2023 £ | Incoming resources £ | Resources expended £ | Other recognised gains/(losses) £ | Balance at 31 March 2024 £ |
|---|---|---|---|---|---|
| **Unrestricted funds** | | | | | |
| General | 270,357 | 169,365 | (190,304) | - | 249,418 |
| **Restricted funds** | 36,576 | 1,002 | (11,026) | (316) | 26,236 |
| **Total funds** | 306,933 | 170,367 | (201,330) | (316) | 275,654 |

## 16 Analysis of net assets between funds

| | Unrestricted funds General £ | Restricted funds £ | Total funds at 31 March 2025 £ |
|---|---|---|---|
| Tangible fixed assets | 6,149 | - | 6,149 |
| Fixed asset investments | - | 17,680 | 17,680 |
| Current assets | 423,984 | 9,280 | 433,264 |
| Current liabilities | (144,941) | - | (144,941) |
| Total net assets | 285,192 | 26,960 | 312,152 |

| | Unrestricted funds General £ | Restricted funds £ | Total funds at 31 March 2024 £ |
|---|---|---|---|
| Tangible fixed assets | 8,199 | - | 8,199 |
| Fixed asset investments | - | 16,956 | 16,956 |
| Current assets | 458,956 | 9,280 | 468,236 |
| Current liabilities | (217,737) | - | (217,737) |
| Total net assets | 249,418 | 26,236 | 275,654 |

## 17 Related party transactions

There were no related party transactions in the year.

**BERKSHIRE COUNTY SCOUT COUNCIL**

England & Wales - Charity number 1015269

# Accounts

REGISTERED CHARITY NUMBER 1015269
SCOUT COUNTY NUMBER: 00102

# BERKSHIRE COUNTY SCOUT COUNCIL
# REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS
# FOR THE YEAR ENDED 31 MARCH 2024

# BERKSHIRE COUNTY SCOUT COUNCIL
# CONTENTS OF THE FINANCIAL STATEMENTS
# FOR THE YEAR ENDED 31 MARCH 2024


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| Independent Examiners' Report | 8 |
| Statement of Financial Activities | 9 |
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| Notes to the Financial Statements | 12 - 23 |

# BERKSHIRE COUNTY SCOUT COUNCIL
# REPORT OF THE TRUSTEES
# FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of 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 2015).

## Objectives and activities

The charitable object of the Berkshire County Scout Council (the County) is to promote the development of young people in achieving their full physical, intellectual social and spiritual potential as individuals, as responsible citizens and as members of their local, national and international communities.

## The Values of Scouting

As scouts we are guided by the following values:

- Integrity – we act with integrity; we are honest, trustworthy and loyal;
- Respect – we have self-respect and respect others;
- Care – we support others and take care of the world we live in;
- Belief – we explore our faiths, belief and attitudes; and
- Co-operation – we make a positive difference: we cooperate with others and make friends.

## The Scout Method

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

- Enjoy what they do and have fun;
- Take part in activities indoors and outdoors;
- Learn by doing;
- Take responsibility and make choices;
- Undertake new and challenging activities; and
- Make and live by their promise.

The delivery of scouting activities in Berkshire is through volunteers with the exception of the three Local Development Officers and the County Administrator. Without the dedication and support of all the adult volunteers in the many and varied roles that they undertake, we would not be able to offer the quality and variety of activities we currently deliver. We currently have 2,794 active volunteers and we are continuing to attract new adult volunteers and look forward to welcoming more in the future.

## Public benefit

The County meets the Charity Commission's public benefit criteria under both the advancement of education and the advancement of citizenship or community development headings and the Trustees have had regard to the charity commission’s public benefit guidance when deciding upon the activities of the charity. We believe that we continue to bring life-changing experiences and opportunities to large numbers of Berkshire’s young people.

## Grant making

Grants are made available from the general, designated and restricted funds as deemed appropriate by the County Trustee Board.

**Sustainability**
To help minimise the environmental impact of our governance and management activities, trustee meetings and associated subcommittee meetings are generally held virtually. Where appropriate other meetings held to support the activities of Berkshire Scouts are held virtually. A carbon offsetting fund has also been established, supported by a small component collected within the participant cost for major overseas activities. The fund is available to support sustainability activities/initiatives identified by Groups, Districts and County Programme/Activity teams. In 2024 some of the fund will be used to support sustainability in local communities in Malawi.

**Achievement and performance**
It has been an exciting year for Scouting in Berkshire as we continue to enable young people to benefit from the vast range of programme activities delivered in our 110 Scout Groups and Explorer Scout Units.

The County continued its work in establishing new ways of working as volunteers and welcoming new volunteers, including workshops and a Lead Volunteers' Conference in March 2024.

Whilst we had small decreases in the Beaver, Cub, Scout and Explorer Scout Sections, we opened 17 new Squirrel Dreys across the County for young people aged 4 to 6, supported by our Local Development Officers. We anticipate growth in all Sections over the coming year with the opening of new Scout Groups, additional Sections and more Squirrel Dreys.

The County continues to provide and facilitate activity permit training to enable leaders to deliver adventurous activities to young people.

The County had two Units participating in the World Scout Jamboree in South Korea in the Summer of 2023, with each Unit comprising 36 young people and 4 adult leaders. The young people represented all of our 11 Districts within the County.

The County continues to run targeted activities and events to support Groups and Districts.

The County continues to support high quality mandatory, specific and targeted training for our leaders, and continues to achieve the national targets for compliance on safety and safeguarding mandatory training.

The County, in valuing and supporting Trustees at District level, has established a District Chairs Network. The Network held two meetings during the year, a frequency that will be maintained going forward.

The hard work of our adult volunteers over the past year, has been remarkable, and puts us in a very good place to further develop Scouting in the County over the coming year.

Since the start of 2019, our 'staff' have been direct employees of Berkshire County Scout Council. To support this arrangement, we use the services of a specialist organisation to provide ongoing advice on employment law, human resources, and health and safety matters. This support is invaluable in assisting us to meet our responsibilities as an employer.

## Financial Review

Investment policy and objectives
The funds of the County are all held in bank accounts and deposits. With bank interest rates having risen from their previously low levels, there has been a modest interest income this year, and the Trustee Board remains open to consider other investment plans as they arise.

Reserves policy

The accounting practices of the County Trustee Board require that a constant review be conducted on the variable financial risks associated with each income stream, this being different for each income stream, and to examine the risks associated with projected expenditure.

The review is conducted on a regular and on-going process by the Finance and Risk Sub-Committee (reporting to the County Trustee Board) rather than it being an annual global total. The Reserve Policy of the County Trustee Board requires that there are sufficient reserves to cover the level of risk identified by this regular and on-going review.

As at 31 March the reserves comprise the General Fund including designated funds, totalling £249,418 (2023: £270,357) in addition to Restricted Funds totalling £26,236 (2023: £36,576).

The Restricted Fund, Friends of Berkshire Scouts fund, currently stands at £19,205 (2023: £29,545). The Fund is under the control of the County Youth Commissioners/Leads and the County Treasurer. It is available to make grants to support young people at the request of the County Commissioner/Lead Volunteer.

The General Fund at the year-end is maintained at such a level to provide £196,088 (2023: £193,527) of reserves to carry forward into the current year to meet any additional expense not covered by the subscription income that will be received in April 2024. The balance of the reserves is held to enable the County to fund future operations, developments and events.

Other Financial Review Details

The main source of income for the County Scout Council is the County Subscription, which is collected with the HQ subscription. The County Subscription for the 2023/2024 was set at £16.80 per person (2022/2023: £16.80) and generated income of £153,838 (2022/2023: £113,824).

Overall the County recorded a net deficit for the year of £31,279 (2023: £39,577). The deficit was the result of strategic investment in Berkshire Scouting.

**Future Plans**

The main tasks of the County during much of this coming year will be to support our leaders, as well as Groups and Districts, in a major National transformation in the way we volunteer. As one of 10 'Early Adopter' Counties in the UK, we are in the forefront of this transformation work.

The County will support significant growth of Scouting in Berkshire including planned opening up of further new Sections and Groups, and the continued introduction of the new Squirrels Section, supported both financially and with Local Development Officer assistance.

We will continue to take all opportunities to develop a more youth shaped movement across the County in all aspects of management and programme development. The Trustees want to encourage the recruitment of trustees, including non-member trustees, in the 18-25 age range on County, District and Group Trustee Boards.

The County will continue to support its members in Groups and Districts in core programme activities, organising County activities to support and enhance the local programme.

The County is supporting a patrol on Roverway 2024, as well as organising a repeat ALPS25 jamboree following the successful 2022 event for Explorer Scouts and Scout Network.

The County has commenced work on organising the next WINGS camp jointly with Girlguiding Royal Berkshire in 2026, following the cancellation of the previous WINGS due to Covid restrictions.

The County will continue to expand our support for our valued adult volunteers through improved induction, training and support, as well as recognising the significant contribution made by our volunteers. The County is committed to making our 'volunteer journey' as enjoyable, simple, and rewarding as possible, as it is recognised that our leaders play a key role in ensuring Scouting thrives and expands in Berkshire.

The County will continue to maximise compliance at all levels in training, permits, activities, safety, safeguarding, etc..

**Structure, Governance and Management**

Governing document

Berkshire County Scout Council is the electoral body that supports Scouting in the Royal County of Berkshire. It is the body to which the County Trustee Board is accountable. The County Trustee Board is a team of volunteers who work together, as charity Trustees, to make sure the Scouts is run safely and legally. At the heart of their role is a focus on strategy, performance and assurance. The County Trustee Board also provides support for the eleven Scout Districts and the Scout Network in the County.

Type of governing document

The Berkshire County Scout Council 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 (PO&R) of The Scout Association.

How the charity is constituted

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

Recruitment and appointment of new trustees

The Trustees are appointed by Berkshire County Scout Council in accordance with Policy, Organisation and Rules (PO&R) of The Scout Association.

**Independent Examiners**

Crowe U.K. LLP
5th Floor
R+ Building
2 Blagrave Street
Reading
RG1 1AZ

**Bankers**

Charity Aid Foundation (CAF Bank)
Barclays Bank plc
Newbury Building Society
Nationwide Building Society
Skipton Building Society

Risk review

Berkshire County is led by the County Commissioner/County Lead Volunteer and managed by the County Trustee Board. They are accountable to the County Scout Council for the satisfactory running of the County. They conduct an on-going review of the risks that the charity might be exposed to and systems have been established to mitigate those risks. Risks are minimised by the implementation of procedures for authorisation on all projects undertaken by members and these procedures are periodically reviewed to ensure that they continue to meet the needs of Scouting in Berkshire.

The County Trustee Board follows, without question, the policies issued by the Scout Association in relation to the safe operation and administration of all activities involving its youth and adult members in accordance with PO&R.

The County Trustee Board keeps under review all insured risks and the policies maintained by the County Administrator to ensure that all insurable risks are adequately covered.

**REFERENCE AND ADMINSTRATIVE DETAILS**

**Charity name:**
Berkshire County Scout Council

**Registered charity number:**
1015269

**Scout County number:**
00102

**Correspondent contact and address:**
Karen Thurlow – County Administrator
County Scout Office
Sindlesham Court
Mole Road
Wokingham
Berkshire
RG41 5EA

## Trustees (Members of the County Executive Committee)

Dates are shown, if not for the whole financial year

### Ex Officio

| | |
|---|---|
| Ian Aitken | County Chairman |
| Nigel Bevan | County Commissioner/County Lead Volunteer |
| Natalie Greenstreet | County Treasurer (Until July 2023) |
| Karan Mehra | County Treasurer (From July 2023) |
| Conor Chippendale | County Youth Commissioner/Lead |

### Nominated by the County Commissioner/County Lead Volunteer

| | |
|---|---|
| Stuart Ford | District Commissioner/District Lead Volunteer, Windsor and Eton |
| Marc Brunel Walker | GSL/GLV, 1ST Crowthorne (Until July 2023) |
| Simon Pickett | Deputy County Commissioner/County Programme Team Leader |
| Megan Currie | District Cub Scout Leader, South Berkshire |
| Xavier Davis | County Youth Commissioner/Lead |

### Elected Members

| | |
|---|---|
| Erica Hunter | GSL/GLV, Pinkneys Green (Until July 2023) |
| Robin Kent | GSL/GLV, 89th Reading, Reading Central District |
| Amy Brunsdon | UK Contingent Management Team, 25th World Scout Jamboree (From July 2023) |
| Andy Williamson | County Trustee Board Member |
| Ian May | Assistant County Commissioner/Lead (International) |

### Co-opted members

| | |
|---|---|
| Moya Taylor | Manager of County Safety ASU |
| Raul Hira | County Youth Commissioner/Lead (From 5 September 2023) |

The key management personnel of the charity are considered to be the Trustees.

## Responsibilities of the Trustees

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

Charity law requires the trustees to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards) and applicable law.

Under charity law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of its net incoming/outgoing resources for that period. In preparing these financial statements, the trustees are required to:

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

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

Approved by the Board of Trustees on 17 June 2024
and signed on their behalf by

Ian Aitken
Chairman and Trustee

# INDEPENDENT EXAMINER'S REPORT
# TO THE TRUSTEES OF BERKSHIRE COUNTY SCOUT COUNCIL

**Independent examiner's report to the trustees of Berkshire County Scout Council**

I report to the trustees on my examination of the accounts of the Berkshire County Scout Council (the Charity) for the year ended 31 March 2024, which are set out on pages 9 to 23.

This report is made solely to the charity's trustees, as a body, in accordance with section 154 of the Charities Act 2011. My independent examiner's work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity, the charity's members as a body and the charity's trustees as a body for my independent examiner's work, for this report, or for the opinions I have formed.

**Responsibilities and basis of report**

As the charity trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

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

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

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

A. Lyon.

**A R Lyon**
Crowe U.K LLP
Chartered Accountants
5th Floor
R+ Building
2 Blagrave Street
Reading
Berkshire, RG1 1AZ

Date: 19 June 2024

# BERKSHIRE COUNTY SCOUT COUNCIL
# STATEMENT OF FINANCIAL ACTIVITIES
# FOR THE YEAR ENDING 31 MARCH 2024

| | Note | Unrestricted Funds £ | Restricted Funds £ | **Total Funds 2024 £** | *Total Funds 2023 £* |
|---|---|---|---|---|---|
| **INCOME AND ENDOWMENT FROM:** | | | | | |
| Donations and legacies | 2 | | - | **-** | - |
| **Charitable activities** | 4 | | | | |
| County Section Events | | 6,891 | - | **6,891** | *195,629* |
| Badge Sales | | 752 | - | **752** | *594* |
| DoE income | | 2,878 | - | **2,878** | *2,679* |
| Subscription | | 153,838 | - | **153,838** | *113,824* |
| Investment income | 3 | 7,376 | 1,002 | **8,378** | *2,447* |
| Other Income | | - | - | **-** | - |
| **TOTAL** | | 171,735 | 1,002 | **172,737** | *315,173* |
| **EXPENDITURE ON** | | | | | |
| Raising funds | 5 | 8,528 | - | **8,528** | *2,891* |
| **Charitable activities** | 6 | | | | |
| County Section Events | | 18,589 | 11,026 | **29,615** | *166,937* |
| DoE income | | 2,370 | - | **2,370** | *2,449* |
| Online scout manager | | 11,102 | - | **11,102** | - |
| External training | | 12,110 | - | **12,110** | - |
| Hire of meeting rooms | | 6,536 | - | **6,536** | *1,761* |
| Rent and rates | | 6,615 | - | **6,615** | - |
| Grants | | 3,080 | - | **3,080** | *31,065* |
| Travel and meeting costs | | 5,706 | - | **5,706** | *11,021* |
| World Jamboree | | - | - | **-** | - |
| Startup Grants | | 10,750 | - | **10,750** | *28,000* |
| Event Facilitators | | - | - | **-** | - |
| Employment costs | | 76,270 | - | **76,270** | *67,930* |
| IT costs | | 7,764 | - | **7,764** | *22,598* |
| Other resources expended | | 23,254 | - | **23,254** | *18,974* |
| **TOTAL** | | 192,674 | 11,026 | **203,700** | *353,626* |
| Net gains/(losses) on investments | | - | (316) | **(316)** | *(1,124)* |
| **NET INCOME/(EXPENDITURE)** | | (20,939) | (10,340) | **(31,279)** | *(39,577)* |
| **RECONCILIATION OF FUNDS** | | | | | |
| **Total funds brought forward** | | 270,357 | 36,576 | **306,933** | *346,510* |
| **TOTAL FUNDS CARRIED FORWARD** | | 249,418 | 26,236 | **275,654** | *306,933* |

The notes on pages 12 to 23 form part of these accounts

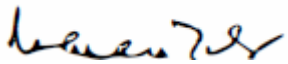
**BERKSHIRE COUNTY SCOUT COUNCIL**
**BALANCE SHEET**
**AT 31 MARCH 2024**

| | Note | Unrestricted Funds £ | Restricted Funds £ | **Total Funds 2024 £** | *Total Funds 2023 £* |
|---|---|---|---|---|---|
| **FIXED ASSETS** | | | | | |
| Tangible assets | 12 | 8,199 | - | **8,199** | *9,952* |
| Investments | 13 | - | 16,956 | **16,956** | *17,272* |
| | | 8,199 | 16,956 | **25,155** | *27,224* |
| **CURRENT ASSETS** | | | | | |
| Stocks | 14 | 2,169 | - | **2,169** | *384* |
| Debtors | 15 | 2,484 | - | **2,484** | *987* |
| Cash at bank and in hand | | 454,303 | 9,280 | **463,583** | *355,496* |
| | | 458,956 | 9,280 | **468,236** | *356,867* |
| **CREDITORS** | | | | | |
| Amounts falling due within one year | 16 | 217,737 | - | **217,737** | *77,158* |
| **NET CURRENT ASSETS** | | 241,219 | 9,280 | **250,499** | *279,709* |
| **TOTAL ASSETS LESS CURRENT LIABILITIES** | | 249,418 | 26,236 | **275,654** | *306,933* |
| **NET ASSETS** | | 249,418 | 26,236 | **275,654** | *306,933* |
| **FUNDS** | 17 | | | | |
| Unrestricted funds: | | | | | |
| General fund | | | | 196,088 | *193,527* |
| WINGS | | | | 4,881 | *4,881* |
| Project Africa | | | | 24,706 | *25,107* |
| Roger King International Fund | | | | 1,842 | *11,842* |
| New Growth Fund | | | | 9,250 | *15,000* |
| Carbon Offsetting Fund | | | | 9,300 | - |
| Activity Permit Fund | | | | 3,351 | *20,000* |
| | | | | **249,418** | *270,357* |
| Restricted funds: | | | | | |
| Michael Nightingale Community Reserve Fund | | | | 3,643 | *3,643* |
| Special Needs Reserve Fund | | | | 3,388 | *3,388* |
| Berkshire Supporters of Scouting | | | | 19,205 | *29,545* |
| | | | | **26,236** | *36,576* |
| **TOTAL FUNDS** | | | | **275,654** | *306,933* |

The notes on pages 12 to 23 form part of these accounts

The financial statements were approved by the Board of Trustees on 17 June 2024 and were signed on its behalf by:

.....
I Aitken – Trustee



.....
Karan Mehra - Trustee

The notes on pages 12 to 23 form part of these accounts

## 1. ACCOUNTING POLICIES

### Basis of preparing the financial statements

The accounts have been prepared in accordance with the Charities SORP (FRS102) applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The accounts have been prepared to give a 'true and fair' view and 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 Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Berkshire County Scout Council meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The charity has cash resources and has no requirement for external funding. The Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. They continue to believe the going concern basis of accounting appropriate in preparing the annual financial statements.

### Critical accounting judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, which are described in note 1, Trustees are required to make judgements, estimates and assumptions about the carrying value of assets and liabilities that are not readily apparent from other sources. The estimation and underlying 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 on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of revision and future periods if the revision affects the current and future periods.

In the view of the Trustees, no assumptions concerning the future or estimation uncertainty affecting the assets and liabilities at the Balance Sheet date are likely to result in a material adjustment to their carrying amounts in the next financial year.

### 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.

### Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

The following specific policies are applied to particular categories of income:

## 1. ACCOUNTING POLICIES - continued

Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Investment income is included when receivable.

Incoming resources from charitable trading activity are accounted for when earned.

### Expenditure

Expenditure is recognized on an accrual basis as each liability is incurred.

Costs of generating funds comprise the costs associated with fund raising 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.

Charitable expenditure is reported under the sub headings detailed in note 6.

Grants in support of the charity's aims.

Support costs are detailed in note 8.

In previous years Governance costs (costs associated with meeting the constitutional and statutory requirements of the charity, the independent examiner fees and costs in respect of the strategic management of the charity) were shown separately in the Statement of Financial Activities. To comply with Charities SORP FRS 102 Governance costs have been included within support costs.

Capital items costing under £500 are written off when incurred.

Grants payable are recognised as expenditure in the year in which a binding commitment to make payments is entered into.

### Tangible assets

Earleywood Camp Site

The costs relating to the Camp Site are written off as incurred since the property is inalienable during the life of the lease and its use is restricted to Scouting.

Since October 1st 2006 the day-to-day management and financial reporting for the site came under the direction of two local Scout Districts, but the lease for the site remains in the name of Berkshire County Scout Council.

Other Equipment

Equipment used by the Council is depreciated at 25% of written down value. Individual items of equipment with a purchase price of £500 or less are written off when acquired.

## 1. ACCOUNTING POLICIES - continued

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

### Taxation
The charity is exempt from tax on its charitable activities.

### Fund accounting
Unrestricted funds held by the charity are those which can be used in accordance with the charitable objectives at the discretion of the Trustees.

Restricted funds are where specific conditions are imposed by the donor which restricts the use of unspent funds. The income is taken directly to the relevant restricted funds.

### Foreign currencies
Transactions in foreign currencies are translated into sterling at the prevailing rate of exchange on the date of the transaction.

### Pension costs and other post-retirement benefits
The charity operates a defined contribution money purchase scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate. There were no outstanding contributions at the year end. The Charity has no liability beyond making its contributions and paying across the deductions for the employees contributions.

### Investments
Investments are a form of basic financial instrument and are initially recorded at their transaction value and subsequently valued at closing mid-market value at the Balance Sheet date. Any gain or loss on revaluation is taken to the Statement of Financial Activities.

### Debtors
Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

### Creditors and provisions
Creditors and provisions are recognised when the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

### Cash and cash equivalents
Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

## 2. DONATIONS AND LEGACIES

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| Donations | - | - |

## 3. INVESTMENT INCOME

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| Deposit account interest | 7,376 | 1,941 |
| Investment income | 1,002 | 506 |
| | 8,378 | 2,447 |

## 4. INCOME FROM CHARITABLE ACTIVITIES

Subscriptions are shown net of the Headquarters payment of £325,180 (2023: £302,082).

## 5. RAISING FUNDS

| Raising donations and legacies | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| Promotions and publications | 8,141 | 2,215 |
| Badge costs | 387 | 676 |
| | 8,528 | 2,891 |

## 6. CHARITABLE ACTIVITIES COSTS

| | Direct costs | Grant funding of activities (see note 7) | Support costs (see note 8) | 2024 Totals | *2023 Totals* |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | *£* |
| County Section Events | 29,615 | - | - | **29,615** | *166,937* |
| DoE income | 2,370 | - | - | **2,370** | *2,449* |
| Online Scout Manager | - | - | 11,102 | **11,102** | - |
| External training | 12,110 | - | - | **12,110** | - |
| Hire of meeting rooms | 6,536 | - | - | **6,536** | *1,761* |
| Travel and meeting costs | 5,706 | - | - | **5,706** | *11,021* |
| Event Facilitators | - | - | - | **-** | - |
| Employment costs | 76,270 | - | - | **76,270** | *67,930* |
| Grants | - | 3,080 | - | **3,080** | *31,065* |
| World Jamboree | | - | - | **-** | - |
| Startup Grants | - | 10,750 | - | **10,750** | *28,000* |
| IT costs | - | - | 7,764 | **7,764** | *22,598* |
| Rent and rates | - | - | 6,615 | **6,615** | - |
| Other resources expended | - | - | 23,254 | **23,254** | *18,974* |
| | 132,607 | 13,830 | 48,735 | **195,172** | *350,735* |
| *2023 Comparatives* | *250,098* | *59,065* | *41,572* | *350,735* | |

## 7. GRANTS PAYABLE

| | 2024 | *2023* |
|---|---|---|
| | £ | *£* |
| Grants | **3,080** | *31,065* |
| Startup Grants | **10,750** | *28,000* |
| | **13,830** | *59,065* |

All grants are payable to individuals or sections in respect of the above grants.

## 8. SUPPORT COSTS

| | Management | Finance | Governance Costs | 2024 Totals | *2023 Totals* |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | *£* |
| IT costs | **18,866** | **-** | **-** | **18,866** | ***22,598*** |
| Rent and rates | **6,615** | **-** | **-** | **6,615** | **-** |
| Other resources expended | **7,116** | **120** | **16,018** | **23,254** | ***18,974*** |
| | **32,597** | **120** | **16,018** | **48,735** | ***41,572*** |
| 2023 Comparatives | *30,895* | *136* | *10,541* | *41,572* | |

Included within Governance costs are Independent examiners fees of £5,640 *(2023: £4,740).*
Included within management costs is depreciation of £2,733 *(2023: £3,474).*

## 9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration for the year ended 31 March 2024 nor for the year ended 31 March 2023.

### Trustees' expenses

Reimbursed expenses paid during the year totalled £5,305 (2023 £4,988), in respect of travel, subsistence, postage, stationery and other costs incurred by six (2023: six) Trustees.

## 10. STAFF COSTS

The average monthly number of employees during the year was as follows:

| | **2024** | *2023* |
|---|---|---|
| Administration and Charitable Services | **4** | *4* |

No employees received emoluments in excess of £60,000.

Staff costs comprise of gross salaries of £76,260 (*2023: £67,930*) including pension contributions of £4,486 *(2023: £3,094*).

## 11. COMPARATIVE FOR THE STATEMENT OF FINANCIAL ACTIVIITES

| *2023 figures* | *Unrestricted Funds* | *Restricted Funds* | *Total Funds* |
|---|---|---|---|
| ***INCOME AND ENDOWMENTS FROM*** | *£* | *£* | *£* |
| *Donations and legacies* | *-* | *-* | *-* |
| ***Charitable activities*** | | | |
| *County Section Events* | *195,629* | *-* | *195,629* |
| *Badge Sales* | *594* | *-* | *594* |
| *DoE income* | *2,679* | *-* | *2,679* |
| *Subscription* | *113,824* | *-* | *113,824* |
| *Investment income* | *1,941* | *506* | *2,447* |
| *Other income – CJRS grants* | *-* | *-* | *-* |
| ***Total*** | *314,667* | *506* | *315,173* |
| ***EXPENDITURE ON*** | | | |
| *Raising funds* | *2,891* | *-* | *2,891* |
| ***Charitable activities*** | | | |
| *County Section Events* | *166,937* | *-* | *166,937* |
| *DoE income* | *2,449* | *-* | *2,449* |
| *Online Scout Manager* | *-* | *-* | *-* |
| *External training* | *-* | *-* | *-* |
| *Hire of meeting rooms* | *1,761* | *-* | *1,761* |
| *Grants* | *30,893* | *172* | *31,065* |
| *Travel and meeting costs* | *11,021* | *-* | *11,021* |
| *World Jamboree* | *-* | *-* | *-* |
| *Startup Grants* | *28,000* | *-* | *28,000* |
| *Event Facilitators* | *-* | *-* | *-* |
| *Employment costs* | *67,930* | *-* | *67,930* |
| *IT costs* | *22,598* | *-* | *22,598* |
| *Other resources expended* | *18,974* | *-* | *18,974* |
| ***Total*** | *353,454* | *172* | *353,626* |
| ***Net gains on investments*** | *-* | *(1,124)* | *(1,124)* |
| ***NET INCOME/(EXPENDITURE)*** | *(38,787)* | *(790)* | *(39,577)* |
| ***RECONCILIATION OF FUNDS*** | | | |
| ***Total funds brought forward*** | *309,144* | *37,366* | *346,510* |
| ***TOTAL FUNDS CARRIED FORWARD*** | *270,357* | *36,576* | *306,933* |

## 12. TANGIBLE FIXED ASSETS

| | Earleywood Campsite £ | General Equipment £ | Totals £ |
|---|---|---|---|
| **COST** | | | |
| At 1 April 2023 | 126,415 | 30,462 | 156,877 |
| Additions | - | 980 | 980 |
| At 31 March 2024 | 126,415 | 31,442 | 157,857 |
| **Depreciation** | | | |
| At 1 April 2023 | 126,415 | 20,510 | 146,925 |
| Charge for year | - | 2,733 | 2,733 |
| At 31 March 2024 | 126,415 | 23,243 | 149,658 |
| **NET BOOK VALUE** | | | |
| At 31 March 2024 | **-** | **8,199** | **8,199** |
| At 31 March 2023 | - | 9,952 | 9,952 |

## 13. FIXED ASSET INVESTMENTS

| | Listed Investments 2024 £ | *Listed Investments 2023 £* |
|---|---|---|
| **MARKET VALUE** | | |
| At 1 April 2023 | **17,272** | *18,397* |
| Revaluations | **(316)** | *(1,124)* |
| At 31 March 2024 | **16,956** | *17,272* |
| **NET BOOK VALUE** | | |
| At 31 March 2024 | **16,956** | *17,272* |
| At 31 March 2023 | **17,272** | *18,397* |

The historical cost of the Investment was £16,479 and there were no investment assets outside the UK.

## 14. STOCKS

| | 2024 £ | *2023 £* |
|---|---|---|
| Stocks | **2,169** | *384* |

## 15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2024 £ | *2023 £* |
|---|---|---|
| Other debtors | **2,484** | *987* |

## 16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2024 £ | *2023 £* |
|---|---|---|
| WINGS - refunds due to participants | **-** | - |
| Subscriptions in advance | **39,841** | *61,243* |
| Amounts due to events | **170,543** | *41,389* |
| Accrued expenses | **7,353** | *4,740* |
| | **217,737** | *107,372* |

## 17. MOVEMENT IN FUNDS

| | *At 1 April 2023 £* | Total Income £ | Total Expenditure £ | Investment Gains/ Transfers £ | At 31 March 2024 £ |
|---|---|---|---|---|---|
| **Unrestricted funds** | | | | | |
| General fund | *193,527* | 165,435 | (162,874) | - | **196,088** |
| WINGS | *4,881* | - | - | - | **4,881** |
| Project Africa | *25,107* | - | (2,401) | 2,000 | **24,706** |
| Roger King International Fund | *11,842* | - | (15,000) | 5,000 | **1,842** |
| New Growth Fund | *15,000* | - | (10,750) | 5,000 | **9,250** |
| Carbon Offsetting Fund | - | 6,300 | - | 3,000 | **9,300** |
| Activity Permit Fund | *20,000* | - | (1,649) | (15,000) | **3,351** |
| | *270,357* | 171,735 | (192,674) | - | **249,418** |
| **Restricted funds** | | | | | |
| Michael Nightingale Community Reserve Fund | *3,643* | - | - | - | **3,643** |
| Special Needs Reserve Fund | *3,388* | - | - | - | **3,388** |
| Berkshire Supporters of Scouting | *29,544* | 1,002 | (11,026) | (316) | **19,205** |
| | *36,575* | 1,002 | (11,026) | (316) | **26,236** |
| **TOTAL FUNDS** | *306,933* | 172,737 | (203,700) | (316) | **275,654** |

## 17. MOVEMENT IN FUNDS (continued)

### Comparatives for movement in funds

| | *At 1 April 2022* | *Total Income* | *Total Expenditure* | *Investment Gains/ Transfers* | *At 31 March 2023* |
|---|---|---|---|---|---|
| | £ | £ | £ | | £ |
| **Unrestricted funds** | | | | | |
| General fund | *208,030* | *314,667* | *(308,221)* | *(20,949)* | *193,527* |
| Activity Skills Development | *8,781* | - | - | *(8,781)* | - |
| WINGS | *4,881* | - | - | - | *4,881* |
| Project Africa | *25,107* | - | - | - | *25,107* |
| Roger King International Fund | *27,345* | - | *(15,503)* | - | *11,842* |
| New Growth Fund | *15,000* | - | *(28,000)* | *28,000* | *15,000* |
| Activity Permit Fund | *20,000* | - | *(1,730)* | *1,730* | *20,000* |
| | *309,144* | *314,667* | *(353,454)* | - | *270,357* |
| **Restricted funds** | | | | | |
| Michael Nightingale CRF | *3,643* | - | - | - | *3,643* |
| Special Needs Reserve Fund | *3,560* | - | *(172)* | - | *3,388* |
| Berkshire Supporters of Scouting | *30,163* | *506* | - | *(1,124)* | *29,545* |
| | *37,366* | *506* | *(172)* | *(1,124)* | *36,576* |
| **TOTAL FUNDS** | *346,510* | *315,173* | *(353,626)* | *(1,124)* | *306,932* |

The above Designate (Unrestricted) and Restricted funds are available for consideration as a means of funding as follows:

General Funds are the County funds that finance the activities of Berkshire County Scout Council.

Activity Skills Developments fund courses which encourage the development of enhanced skill sets.

WINGS assists the development of future WINGS events.

Project Africa provides support to communities in Africa in a number of ways.

Roger King International Fund assist leaders and young people when attending International events.

New Growth Fund recognises that an increased amount of funding is necessary to start each new section. Accordingly, £500 is available by way of grant to new starts for Squirrels and Beavers, £500 is available for new starts for Cubs, £750 is available for new starts for Scouts and £1,000 is available for Explorers.

Activity Permit Fund is established to support volunteers to enable them to gain the permits necessary to deliver Scouting activities. This fund is designed to cover 75% of the cost of the course.

**17. MOVEMENT IN FUNDS (continued)**

### Restricted Funds

Michael Nightingale Community Reserve Fund provides funding to allow Scouting in Berkshire to reach out to the local communities in the County.

Special Needs Reserve Fund is available in support of special needs within scouting in Berkshire.

Berkshire Supporters of Scouting supports applications from young people to enable them to participate and benefit from the opportunities provided through Scouting in the County.

## 18. ANALYSIS OF NET ASSETS BY FUND

| | Unrestricted Funds £ | Restricted Funds £ | 2024 Total £ |
|---|---|---|---|
| Fixed Assets | 8,199 | - | **8,199** |
| Investments | - | 16,956 | **16,956** |
| Current Assets | 458,956 | 9,280 | **468,236** |
| Current Liabilities | (217,737) | - | **(217,738)** |
| Fund balance | 249,418 | 26,236 | **275,654** |

| *2023 Comparative* | *Unrestricted Funds £* | *Restricted Funds £* | *2023 Total £* |
|---|---|---|---|
| Fixed Assets | *9,952* | - | *9,952* |
| Investments | - | *17,272* | *17,272* |
| Current Assets | *337,563* | *19,304* | *356,867* |
| Current Liabilities | *(77,158)* | - | *(77,158)* |
| Fund balance | *270,357* | *36,576* | *306,933* |

## 19. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

## 20. FINANCIAL INSTRUMENTS

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| Financial assets measured at amortised cost | **454,022** | *337,563* |
| Financial assets measured at fair value | **16,956** | *17,272* |
| Financial liabilities measured at amortised cost | **217,737** | *77,158* |

The charities' income, expense, gains and losses in respect of financial instruments are summarised below:

| | | |
|---|---|---|
| Financial assets measured at amortised cost | **7,376** | *1,941* |
| Financial assets measured at fair value | **1,002** | *506* |

Financial assets measured at amortised cost comprise debtors and cash equivalents.

Financial assets measured at fair value are investments.

Financial liabilities measured at amortised cost comprise other creditors and accruals.

**BERKSHIRE COUNTY SCOUT COUNCIL**

England & Wales - Charity number 1015269

# Accounts

REGISTERED CHARITY NUMBER 1015269
SCOUT COUNTY NUMBER: 00102

# BERKSHIRE COUNTY SCOUT COUNCIL
# REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS
# FOR THE YEAR ENDED 31 MARCH 2023

# BERKSHIRE COUNTY SCOUT COUNCIL
# CONTENTS OF THE FINANCIAL STATEMENTS
# FOR THE YEAR ENDED 31 MARCH 2023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# BERKSHIRE COUNTY SCOUT COUNCIL
# REPORT OF THE TRUSTEES
# FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of 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 2015).

## Objectives and activities

The charitable object of the Berkshire County Scout Council (the County) is to promote the development of young people in achieving their full physical, intellectual social and spiritual potential as individuals, as responsible citizens and as members of their local, national and international communities.

## The Values of Scouting

As scouts we are guided by the following values:

- Integrity – we act with integrity; we are honest, trustworthy and loyal;
- Respect – we have self-respect and respect others;
- Care – we support others and take care of the world we live in;
- Belief – we explore our faiths, belief and attitudes; and
- Co-operation – we make a positive difference: we cooperate with others and make friends.

## The Scout Method

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

- Enjoy what they do and have fun;
- Take part in activities indoors and outdoors;
- Learn by doing;
- Take responsibility and make choices;
- Undertake new and challenging activities; and
- Make and live by their promise.

The delivery of scouting activities in Berkshire is through volunteers with the exception of the three Local Development Officers and the County Administrator. Without the dedication and support of all the adult volunteers in the many and varied roles that they undertake, we would not be able to offer the quality and variety of activities we currently deliver. We currently have 2715 active volunteers and we are continuing to attract new adult volunteers and look forward to welcoming more in the future.

## Public benefit

The County meets the Charity Commission's public benefit criteria under both the advancement of education and the advancement of citizenship or community development headings and the Trustees have had regard to the charity commission’s public benefit guidance when deciding upon the activities of the charity. With a significant increase over the last year of 5% in youth membership we are recovering well from the Covid pandemic and we believe that we continue to bring life-changing experiences and opportunities to increasingly large numbers of Berkshire’s young people.

## Grant making

Grants are made available from the general, designated and restricted funds as deemed appropriate by the County Executive.

**Achievement and performance**
It has been an exciting year for Scouting in Berkshire as we continue to increase the number of young people benefitting from the vast range of programme activities delivered in our 110 Scout Groups and Explorer Scout Units.

We have increased our membership over the year by some 5%, with increases in the Beaver, Scouts and Explorer Scout Sections, as we rapidly regain new members lost over the Covid pandemic period. In addition, many new Squirrel Dreys are being opened for young people aged 4 to 6. In supporting this growth, we employed an additional part time Local Development Officer.

The County continues to provide and facilitate activity permit training to enable leaders to deliver adventurous activities to young people.

The County organised and ran a very successful Jamboree in the Alps in the Summer of 2022. 130 Explorers and Network members supported by 70 adult volunteers enjoyed an active programme of land and water-based activities, along with cultural visits and community work.

The County continues to support high quality mandatory, specific and targeted training for our leaders, and continues to achieve the national targets for compliance on safety and safeguarding mandatory training.

The County, in valuing our Trustees held a County Workshop to support, and help them in their difficult roles. The Workshop was attended by over 100 Trustees.

The hard work of our adult volunteers over the past year, has been remarkable, and puts us in a very good place to further develop Scouting in the County over the coming year.

Since the start of 2019, our 'staff' have been direct employees of Berkshire County Scout Council. To support this arrangement, we use the services of a specialist organisation to provide ongoing advice on employment law, human resources, and health and safety matters. This support is invaluable in assisting us to meet our responsibilities as an employer.

## Financial Review

Investment policy and objectives
The funds of the County are all held in bank accounts and deposits. With bank interest rates so low, there is not much interest income this year, and the Executive is open to consider other investment plans as they arise.

Reserves policy
The accounting practices of the County Executive Committee require that a constant review be conducted on the variable financial risks associated with each income stream, this being different for each income stream, and to examine the risks associated with projected expenditure.

The review is conducted on a regular and on-going process by the Finance and Risk Sub-Committee (reporting to the County Executive Committee) rather than it being an annual global total. The Reserve Policy of the County Executive Committee requires that there are sufficient reserves to cover the level of risk identified by this regular and on-going review.

As at 31 March the reserves comprise the General Fund including designated funds, totalling £270,357 (2022: 309,144) in addition to Restricted Funds totalling £36,576 (2022: 37,366). The Activity Permit Fund provided funding to members who wanted to gain permits to deliver Scouting activities. Transfers from the General Fund were made during the year to maintain the balances of the New Growth Fund and The Activity Permit fund at the level of £15,000 and £20,000 respectively.

The Restricted Fund, Friends of Berkshire Scouts fund, currently stands at £29,545 (2022: £30,163). The Fund is under the control of the County Youth Commissioners and the County Treasurer. It is available to make grants to support young people at the request of the County Commissioner.

The General Fund at the year-end is maintained at such a level to provide £184,746 (2022: 208,030) of reserves to carry forward into the current year to meet any additional expense not covered by the subscription income that will be received in April 2023. The balance of the reserves is held to enable the County to fund future operations, developments and events.

Other Financial Review Details

The main source of income for the County Scout Council is the County Subscription, which is collected with the HQ subscription. The County Subscription for the 2022/2023 was set at £16.80 per person (2021/2022: £11.80) and generated income of £113,824 (2021/2022: £92,665).

Overall the County recorded a net deficit for the year of £39,577 (2022: £106,080). The deficit was the result of strategic investment in Berkshire Scouting.

**Future Plans**

The main tasks of the County during much of this coming year will be to support our leaders, as well as Groups and Districts, in a major National transformation in the way we volunteer.

The County will support significant growth of Scouting in Berkshire with help in backfilling numbers of young people in existing sections where numbers reduced during the pandemic, planned opening up of further new Sections and Groups, and the continued introduction of the new Squirrels Section, supported both financially and with Local Development Officer assistance.

We will continue to take all opportunities to develop a more youth shaped movement across the County in all aspects of management and programme development. The Trustees want to encourage the recruitment of trustees, including non-member trustees, in the 18-25 age range on County, District and Group Trustee Boards

A County Covid Recovery fund was established to support members and Groups who have been adversely affected by the pandemic, and would otherwise not be able to continue with Scouting activities.

The County will continue to support its members in Groups and Districts in core programme activities, organising County activities to support and enhance the local programme.

The County is supporting two Jamboree Units for the World Scout Jamboree in South Korea in 2023, as well as a patrol on Roverway 2024

The County will commence work on organising the next WINGS camp jointly with Girlguiding Royal Berkshire, following the cancellation of the previous WINGS due to Covid restrictions.

The County will continue to expand our support for our valued adult volunteers through improved induction, training and support, as well as recognising the significant contribution made by our volunteers. The County is committed to making our 'volunteer journey' as enjoyable, simple, and rewarding as possible, as it is recognised that our leaders play a key role in ensuring Scouting thrives and expands in Berkshire.

**Structure, Governance and Management**

Governing document

Berkshire County Scout Council is the electoral body that supports Scouting in the Royal County of Berkshire. It is the body to which the County Executive Committee is accountable. The role of the County Executive Committee is to support the County Commissioner in meeting the responsibilities of the appointment and to provide support for the eleven Scout Districts and the Scout Network in the County.

Type of governing document

The Berkshire County Scout Council 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 (PO&R) of The Scout Association.

How the charity is constituted

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

Recruitment and appointment of new trustees

The Trustees are appointed by Berkshire County Scout Council in accordance with Policy, Organisation and Rules (PO&R) of The Scout Association.

**Independent Examiners**

Crowe U.K. LLP
Aquis House
49-51 Blagrave Street
Reading
RG1 1PL

**Bankers**

Charity Aid Foundation (CAF Bank)
Barclays Bank plc
Newbury Building Society
Nationwide Building Society
Skipton Building Society

Risk review

Berkshire County is led by the County Commissioner and managed by the County Trustee Board. They are accountable to the County Scout Council for the satisfactory running of the County. They conduct an on-going review of the risks that the charity might be exposed to and systems have been established to mitigate those risks. Risks are minimised by the implementation of procedures for authorisation on all projects undertaken by members and these procedures are periodically reviewed to ensure that they continue to meet the needs of Scouting in Berkshire.

The County Trustee Board follows, without question, the policies issued by the Scout Association in relation to the safe operation and administration of all activities involving its youth and adult members in accordance with PO&R.

The County Trustee Board keeps under review all insured risks and the policies maintained by the County Administrator to ensure that all insurable risks are adequately covered.

## REFERENCE AND ADMINSTRATIVE DETAILS

**Charity name:**
Berkshire County Scout Council

**Registered charity number:**
1015269

**Scout County number:**
00102

**Correspondent contact and address:**
Karen Thurlow – County Administrator
County Scout Office
Sindlesham Court
Mole Road
Wokingham
Berkshire
RG41 5EA

## Trustees (Members of the County Executive Committee)

Dates are shown, if not for the whole financial year

### Ex Officio

| | |
|---|---|
| Ian Aitken | County Chairman |
| Nigel Bevan | County Commissioner |
| Natalie Greenstreet | County Treasurer |
| Conor Chippendale | County Youth Commissioner (From 7 March 2023) |

### Nominated by the County Commissioner

| | |
|---|---|
| Pete Jeffreys | Deputy County Commissioner (until July 2022) |
| Stuart Ford | District Commissioner, Windsor and Eton |
| Marc Brunel Walker | GSL, 1ST Crowthrone |
| Simon Pickett | Deputy County Commissioner (Programme) From July 2022 |
| Megan Currie | District Cub Scout Leader, South Berkshire (From July 2022) |

### Elected Members

| | |
|---|---|
| Erica Hunter | GSL, Pinkneys Green |
| Robin Kent | GSL, 89th Reading |
| Pete Smith | County Executive Committee Member (until July 2022) |
| Andy Williamson | County Executive Committee Member |
| Ian May | Assistant County Commissioner (International) |

### Co-opted members

| | |
|---|---|
| Moya Taylor | Manager of County Safety ASU |
| Xavier Davis | Deputy County Youth Commissioner (From 7 March 2023) |

The key management personnel of the charity are considered to be the Trustees.

## Responsibilities of the Trustees

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

Charity law requires the trustees to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards) and applicable law.

Under charity law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of its net incoming/outgoing resources for that period. In preparing these financial statements, the trustees are required to:

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

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

Approved by the Board of Trustees on 30 June 2023
and signed on their behalf by

Ian Aitken
Chairman and Trustee

# INDEPENDENT EXAMINER'S REPORT
# TO THE TRUSTEES OF BERKSHIRE COUNTY SCOUT COUNCIL

**Independent examiner's report to the trustees of Berkshire County Scout Council**

I report to the trustees on my examination of the accounts of the Berkshire County Scout Council (the Charity) for the year ended 31 March 2023, which are set out on pages 9 to 23.

This report is made solely to the charity's trustees, as a body, in accordance with section 154 of the Charities Act 2011. My independent examiner's work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity, the charity's members as a body and the charity's trustees as a body for my independent examiner's work, for this report, or for the opinions I have formed.

**Responsibilities and basis of report**

As the charity trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

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

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

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached

**A R Lyon**
Crowe U.K LLP
Chartered Accountants
Aquis House
49–51 Blagrave Street
Reading
Berkshire, RG1 1PL

Date: 3 July 2023

# BERKSHIRE COUNTY SCOUT COUNCIL
# STATEMENT OF FINANCIAL ACTIVITIES
# FOR THE YEAR ENDING 31 MARCH 2023

| | Note | Unrestricted Funds £ | Restricted Funds £ | **Total Funds 2023 £** | *Total Funds 2022 £* |
|---|---|---|---|---|---|
| **INCOME AND ENDOWMENT FROM:** | | | | | |
| Donations and legacies | 2 | | - | **-** | *6,678* |
| **Charitable activities** | 4 | | | | |
| County Section Events | | 195,629 | - | **195,629** | *642* |
| Badge Sales | | 594 | - | **594** | *946* |
| DoE income | | 2,679 | - | **2,679** | *1,855* |
| Subscription | | 113,824 | - | **113,824** | *92,665* |
| Investment income | 3 | 1,941 | 506 | **2,447** | *1,882* |
| Other Income | | - | - | **-** | *6,502* |
| **TOTAL** | | 314,667 | 506 | **315,173** | *111,170* |
| **EXPENDITURE ON** | | | | | |
| Raising funds | 5 | 2,891 | - | **2,891** | *2,364* |
| **Charitable activities** | 6 | | | | |
| County Section Events | | 166,937 | - | **166,937** | *15,764* |
| DoE income | | 2,449 | - | **2,449** | *1,844* |
| Online scout manager | | - | - | **-** | *12,031* |
| External training | | - | - | **-** | *8,048* |
| Hire of meeting rooms | | 1,761 | - | **1,761** | *62* |
| Grants | | 30,893 | 172 | **31,065** | *54,142* |
| Travel and meeting costs | | 11,021 | - | **11,021** | *2,675* |
| World Jamboree | | - | - | **-** | *617* |
| Startup Grants | | 28,000 | - | **28,000** | *19,500* |
| Event Facilitators | | - | - | **-** | *1,608* |
| Employment costs | | 67,930 | - | **67,930** | *53,116* |
| IT costs | | 22,598 | - | **22,598** | *18,589* |
| Other resources expended | | 18,974 | - | **18,974** | *28,139* |
| **TOTAL** | | 353,454 | 172 | **353,626** | *218,499* |
| Net gains/(losses) on investments | | - | (1,124) | **(1,124)** | *1,249* |
| **NET INCOME/(EXPENDITURE)** | | (38,787) | (790) | **(39,577)** | *(106,080)* |
| **RECONCILIATION OF FUNDS** | | | | | |
| **Total funds brought forward** | | 309,144 | 37,366 | **346,510** | *452,590* |
| **TOTAL FUNDS CARRIED FORWARD** | | 270,357 | 36,576 | **306,933** | *346,510* |

The notes on pages 12 to 23 form part of these accounts

**BERKSHIRE COUNTY SCOUT COUNCIL**
**BALANCE SHEET**
**AT 31 MARCH 2023**

| | Note | Unrestricted Funds £ | Restricted Funds £ | **Total Funds 2023 £** | *Total Funds 2022 £* |
|---|---|---|---|---|---|
| **FIXED ASSETS** | | | | | |
| Tangible assets | 12 | 9,952 | - | **9,952** | *7,989* |
| Investments | 13 | - | 17,272 | **17,272** | *18,396* |
| | | 9,952 | 17,272 | **27,224** | *26,385* |
| **CURRENT ASSETS** | | | | | |
| Stocks | 14 | 384 | - | **384** | *1,060* |
| Debtors | 15 | 987 | - | **987** | *987* |
| Cash at bank and in hand | | 336,192 | 19,304 | **355,496** | *454,858* |
| | | 337,563 | 19,304 | **356,867** | *456,905* |
| **CREDITORS** | | | | | |
| Amounts falling due within one year | 16 | 77,158 | - | **77,158** | *(136,780)* |
| **NET CURRENT ASSETS** | | 260,405 | 19,304 | **279,709** | *320,125* |
| **TOTAL ASSETS LESS CURRENT LIABILITIES** | | 270,357 | 36,576 | **306,933** | *346,510* |
| **NET ASSETS** | | 270,357 | 36,576 | **306,933** | *346,510* |
| **FUNDS** | 17 | | | | |
| Unrestricted funds: | | | | | |
| General fund | | | | 193,527 | *208,030* |
| Activity Skills Development | | | | - | *8,781* |
| WINGS | | | | 4,881 | *4,881* |
| Project Africa | | | | 25,107 | *25,107* |
| Roger King International Fund | | | | 11,842 | *27,345* |
| New Growth Fund | | | | 15,000 | *15,000* |
| Activity Permit Fund | | | | 20,000 | *20,000* |
| | | | | **270,357** | *309,144* |
| Restricted funds: | | | | | |
| Michael Nightingale Community Reserve Fund | | | | 3,643 | *3,643* |
| Special Needs Reserve Fund | | | | 3,388 | *3,560* |
| Berkshire Supporters of Scouting | | | | 29,545 | *30,163* |
| | | | | **36,576** | *37,366* |
| **TOTAL FUNDS** | | | | **306,933** | *346,510* |

The notes on pages 12 to 23 form part of these accounts

The financial statements were approved by the Board of Trustees on 30 June 2023 and were signed on its behalf by:

.....
I Aitken – Trustee

Natalie Greenstreet - Trustee

The notes on pages 12 to 23 form part of these accounts

## 1. ACCOUNTING POLICIES

### Basis of preparing the financial statements

The accounts have been prepared in accordance with the Charities SORP (FRS102) applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The accounts have been prepared to give a 'true and fair' view and 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 Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Berkshire County Scout Council meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The charity has cash resources and has no requirement for external funding. The Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. They continue to believe the going concern basis of accounting appropriate in preparing the annual financial statements.

### Critical accounting judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, which are described in note 1, Trustees are required to make judgements, estimates and assumptions about the carrying value of assets and liabilities that are not readily apparent from other sources. The estimation and underlying 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 on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of revision and future periods if the revision affects the current and future periods.

In the view of the Trustees, no assumptions concerning the future or estimation uncertainty affecting the assets and liabilities at the Balance Sheet date are likely to result in a material adjustment to their carrying amounts in the next financial year.

### 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.

### Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Investment income is included when receivable.

Incoming resources from charitable trading activity are accounted for when earned.

**Expenditure**

Expenditure is recognized on an accrual basis as each liability is incurred.

Costs of generating funds comprise the costs associated with fund raising 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.

Charitable expenditure is reported under the sub headings detailed in note 6.

Grants in support of the charity's aims.

Support costs are detailed in note 8.

In previous years Governance costs (costs associated with meeting the constitutional and statutory requirements of the charity, the independent examiner fees and costs in respect of the strategic management of the charity) were shown separately in the Statement of Financial Activities. To comply with Charities SORP FRS 102 Governance costs have been included within support costs.

Capital items costing under £500 are written off when incurred.

Grants payable are recognised as expenditure in the year in which a binding commitment to make payments is entered into.

**Tangible assets**

Earleywood Camp Site

The costs relating to the Camp Site are written off as incurred since the property is inalienable during the life of the lease and its use is restricted to Scouting.

Since October 1st 2006 the day-to-day management and financial reporting for the site came under the direction of two local Scout Districts, but the lease for the site remains in the name of Berkshire County Scout Council.

Other Equipment

Equipment used by the Council is depreciated at 25% of written down value. Individual items of equipment with a purchase price of £500 or less are written off when acquired.

## 1. ACCOUNTING POLICIES - continued

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

### Taxation
The charity is exempt from tax on its charitable activities.

### Fund accounting
Unrestricted funds held by the charity are those which can be used in accordance with the charitable objectives at the discretion of the Trustees.

Restricted funds are where specific conditions are imposed by the donor which restricts the use of unspent funds. The income is taken directly to the relevant restricted funds.

### Foreign currencies
Transactions in foreign currencies are translated into sterling at the prevailing rate of exchange on the date of the transaction.

### Pension costs and other post-retirement benefits
The charity operates a defined contribution money purchase scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate. There were no outstanding contributions at the year end. The Charity has no liability beyond making its contributions and paying across the deductions for the employees contributions.

### Investments
Investments are a form of basic financial instrument and are initially recorded at their transaction value and subsequently valued at closing mid-market value at the Balance Sheet date. Any gain or loss on revaluation is taken to the Statement of Financial Activities.

### Debtors
Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

### Creditors and provisions
Creditors and provisions are recognised when the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

### Cash and cash equivalents
Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

## 2. DONATIONS AND LEGACIES

| | 2023 | *2022* |
|---|---|---|
| | **£** | *£* |
| Donations | **-** | *6,678* |

## 3. INVESTMENT INCOME

| | 2023 | *2022* |
|---|---|---|
| | **£** | *£* |
| Deposit account interest | **1,941** | *1,009* |
| Investment income | **506** | *873* |
| | **2,447** | *1,882* |

## 4. INCOME FROM CHARITABLE ACTIVITIES

Subscriptions are shown net of the Headquarters payment of £302,082 (2022: £275,965).

## 5. RAISING FUNDS

| **Raising donations and legacies** | 2023 | *2022* |
|---|---|---|
| | **£** | *£* |
| Promotions and publications | **2,215** | *1,688* |
| Badge costs | **676** | *676* |
| | **2,891** | *2,364* |

## 6. CHARITABLE ACTIVITIES COSTS

| | Direct costs | Grant funding of activities (see note 7) | Support costs (see note 8) | 2023 Totals | *2022 Totals* |
|---|---|---|---|---|---|
| | £ | £ | £ | | *£* |
| County Section Events | 166,937 | - | - | **166,937** | *15,764* |
| DoE income | 2,449 | - | - | **2,449** | *1,844* |
| Online Scout Manager | - | - | - | **-** | *12,031* |
| External training | - | - | - | **-** | *8,048* |
| Hire of meeting rooms | 1,761 | - | - | **1,761** | *62* |
| Travel and meeting costs | 11,021 | - | - | **11,021** | *2,675* |
| Event Facilitators | - | - | - | **-** | *1,608* |
| Employment costs | 67,930 | - | - | **67,930** | *53,116* |
| Grants | - | 31,065 | - | **31,065** | *54,142* |
| World Jamboree | | - | - | **-** | *617* |
| Startup Grants | - | 28,000 | - | **28,000** | *19,500* |
| IT costs | - | - | 22,598 | **22,598** | *18,589* |
| Other resources expended | - | - | 18,974 | **18,974** | *28,139* |
| | 250,098 | 59,065 | 41,572 | **350,735** | *216,135* |
| *2022 Comparatives* | *95,765* | *73,642* | *46,728* | | |

## 7. GRANTS PAYABLE

| | 2023 | *2022* |
|---|---|---|
| | £ | *£* |
| Grants | **31,065** | ***54,142*** |
| Startup Grants | **28,000** | ***19,500*** |
| | **59,065** | ***73,642*** |

All grants are payable to individuals or sections in respect of the above grants.

## 8. SUPPORT COSTS

| | Management | Depreciation | Governance Costs | 2023 Totals | *2022 Totals* |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | *£* |
| IT costs | **22,598** | **-** | **-** | **22,598** | ***18,589*** |
| Other resources expended | **8,297** | **136** | **10,541** | **18,974** | ***30,503*** |
| | **30,895** | **136** | **10,541** | **41,572** | ***49,092*** |
| 2022 Comparatives | *36,122* | *192* | *10,414* | *46,728* | |

Included within Governance costs are Independent examiners fees of £4,740 (2022: £4,740).

## 9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration for the year ended 31 March 2023 nor for the year ended 31 March 2022.

### Trustees' expenses

Reimbursed expenses paid during the year totalled £4,988 (2022 £1,819), in respect of travel, subsistence, postage, stationery and other costs incurred by six (2022: six) Trustees.

## 10. STAFF COSTS

The average monthly number of employees during the year was as follows:

| | **2023** | *2022* |
|---|---|---|
| Administration and Charitable Services | **4** | *3* |

No employees received emoluments in excess of £60,000.

Staff costs comprise of gross salaries of £67,930 (*2022: £53,116*) including pension contributions of £3,094 *(2022: £3,093*).

## 11. COMPARATIVE FOR THE STATEMENT OF FINANCIAL ACTIVIITES

| *2022 figures* | *Unrestricted Funds* | *Restricted Funds* | *Total Funds* |
|---|---|---|---|
| ***INCOME AND ENDOWMENTS FROM*** | *£* | *£* | *£* |
| *Donations and legacies* | *6,678* | *-* | *6,678* |
| ***Charitable activities*** | | | |
| *County Section Events* | *642* | *-* | *642* |
| *Badge Sales* | *946* | *-* | *946* |
| *DoE income* | *1,855* | *-* | *1,855* |
| *Subscription* | *92,665* | *-* | *92,665* |
| *Investment income* | *1,009* | *873* | *1,882* |
| *Other income – CJRS grants* | *6,502* | | *6,502* |
| ***Total*** | *110,297* | *873* | *111,170* |
| ***EXPENDITURE ON*** | | | |
| *Raising funds* | *2,364* | *-* | *2,364* |
| ***Charitable activities*** | | | |
| *County Section Events* | *15,764* | *-* | *15,764* |
| *DoE income* | *1,844* | *-* | *1,844* |
| *Online Scout Manager* | *12,031* | *-* | *12,031* |
| *External training* | *8,048* | *-* | *8,048* |
| *Hire of meeting rooms* | *62* | *-* | *62* |
| *Grants* | *52,190* | *1,952* | *54,142* |
| *Travel and meeting costs* | *2,675* | *-* | *2,675* |
| *World Jamboree* | *617* | *-* | *617* |
| *Startup Grants* | *19,500* | *-* | *19,500* |
| *Event Facilitators* | *1,608* | *-* | *1,608* |
| *Employment costs* | *53,116* | *-* | *53,116* |
| *IT costs* | *18,589* | *-* | *18,589* |
| *Other resources expended* | *28,139* | *-* | *28,139* |
| ***Total*** | *216,547* | *1,952* | *218,499* |
| ***Net gains on investments*** | *-* | | *1,249* |
| ***NET INCOME/(EXPENDITURE)*** | *(106,250)* | *170* | *(106,080)* |
| ***RECONCILIATION OF FUNDS*** | | | |
| ***Total funds brought forward*** | *415,394* | *37,196* | *452,590* |
| ***TOTAL FUNDS CARRIED FORWARD*** | *309,144* | *37,196* | *346,510* |

## 12. TANGIBLE FIXED ASSETS

| | Earleywood Campsite £ | General Equipment £ | Totals £ |
|---|---|---|---|
| **COST** | | | |
| At 1 April 2022 | 126,415 | 25,024 | 151,439 |
| Additions | - | 5,438 | 5,438 |
| At 31 March 2023 | 126,415 | 30,462 | 156,877 |
| **Depreciation** | | | |
| At 1 April 2022 | 126,415 | 17,035 | 143,450 |
| Charge for year | - | 3,475 | 3,475 |
| At 31 March 2023 | 126,415 | 20,510 | 146,925 |
| **NET BOOK VALUE** | | | |
| At 31 March 2023 | **-** | **9,952** | **9,952** |
| At 31 March 2022 | - | 7,989 | 7,989 |

## 13. FIXED ASSET INVESTMENTS

| | Listed Investments 2023 £ | *Listed Investments 2022 £* |
|---|---|---|
| **MARKET VALUE** | | |
| At 1 April 2022 | **18,397** | *17,147* |
| Revaluations | **(1,124)** | *1,249* |
| At 31 March 2023 | **17,272** | *18,397* |
| **NET BOOK VALUE** | | |
| At 31 March 2023 | **17,272** | *18,397* |
| At 31 March 2022 | **18,397** | *17,147* |

The historical cost of the Investment was £16,479 and there were no investment assets outside the UK.

## 14. STOCKS

| | 2023 £ | *2022 £* |
|---|---|---|
| Stocks | **384** | *1,060* |

## 15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2023 £ | *2022 £* |
|---|---|---|
| Other debtors | **987** | *987* |

## 16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2023 £ | *2022 £* |
|---|---|---|
| WINGS - refunds due to participants | **-** | *32,883* |
| Subscriptions in advance | **61,243** | - |
| Amounts due to events | **41,389** | *99,157* |
| Accrued expenses | **4,740** | *4,740* |
| | **107,372** | *136,780* |

## 17. MOVEMENT IN FUNDS

| | *At 1 April 2022 £* | **Total Income £** | **Total Expenditure £** | **Investment Gains/ Transfers** | **At 31 March 2023 £** |
|---|---|---|---|---|---|
| **Unrestricted funds** | | | | | |
| General fund | *208,030* | 314,667 | (308,221) | (20,949) | **193,527** |
| Activity Skills Development | *8,781* | | | (8,781) | **-** |
| WINGS | *4,881* | | | | **4,881** |
| Project Africa | *25,107* | | | | **25,107** |
| Roger King International Fund | *27,345* | | (15,503) | | **11,842** |
| New Growth Fund | *15,000* | | (28,000) | 28,000 | **15,000** |
| Activity Permit Fund | *20,000* | | (1,730 | 1,730 | **20,000** |
| | *309,144* | 314,667 | (353,454) | - | **270,357** |
| **Restricted funds** | | | | | |
| Michael Nightingale Community Reserve Fund | *3,643* | | | | **3,643** |
| Special Needs Reserve Fund | *3,560* | | (172) | | **3,388** |
| Berkshire Supporters of Scouting | *30,163* | 506 | - | (1,124) | **29,545** |
| | *37,366* | 506 | (172) | (1,124) | **36,576** |
| **TOTAL FUNDS** | *346,510* | 315,173 | (353,626) | (1,124) | **306,932** |

## 17. MOVEMENT IN FUNDS (continued)

### Comparatives for movement in funds

| | *At 1 April 2021* | *Total Income* | *Total Expenditure* | *Investment Gains/ Transfers* | *At 31 March 2022* |
|---|---|---|---|---|---|
| | £ | £ | £ | | £ |
| **Unrestricted funds** | | | | | |
| General fund | *309,941* | *109,108* | *(190,678)* | *(20,341)* | *208,030* |
| Activity Skills Development | *8,781* | - | - | - | *8,781* |
| WINGS | *4,881* | - | - | - | *4,881* |
| Project Africa | *23,918* | *1,189* | - | - | *25,107* |
| Roger King International Fund | *32,873* | - | *(5,528)* | - | *27,345* |
| New Growth Fund | *15,000* | - | *(19,500)* | *19,500* | *15,000* |
| Activity Permit Fund | *20,000* | - | *(841)* | *841* | *20,000* |
| | *415,394* | *110,297* | *(216,547)* | - | *309,144* |
| **Restricted funds** | | | | | |
| Michael Nightingale CRF | *3,643* | - | - | - | *3,643* |
| Special Needs Reserve Fund | *5,335* | - | *(1,775)* | - | *3,560* |
| Berkshire Supporters of Scouting | *28,218* | *873* | *(177)* | *1,249* | *30,163* |
| | *37,196* | *873* | *(1,952)* | *1,249* | *37,366* |
| **TOTAL FUNDS** | *452,590* | *111,170* | *(218,500)* | *1,249* | *346,510* |

The above Designate (Unrestricted) and Restricted funds are available for consideration as a means of funding as follows:

General Funds are the County funds that finance the activities of Berkshire County Scout Council.

Activity Skills Developments fund courses which encourage the development of enhanced skill sets.

WINGS assists the development of future WINGS events.

Project Africa provides support to communities in Africa in a number of ways.

Roger King International Fund assist leaders and young people when attending International events.

New Growth Fund has been set up this year to recognise that an increased amount of funding is necessary to start each new section. Accordingly, £1000 is available by way of grant to new starts for Squirrels and Beavers and £1,500 is available for new starts for Scouts and Explorers.

Activity Permit Fund is established to support volunteers to enable them to gain the permits necessary to deliver Scouting activities. This fund has been increased from 50% of the cost of the course to 75% of the cost of the course.

## 17. MOVEMENT IN FUNDS (continued)

### Restricted Funds

Michael Nightingale Community Reserve Fund provides funding to allow Scouting in Berkshire to reach out to the local communities in the County.

Special Needs Reserve Fund is available in support of special needs within scouting in Berkshire.

Berkshire Supporters of Scouting supports applications from young people to enable them to participate and benefit from the opportunities provided through Scouting in the County.

## 18. ANALYSIS OF NET ASSETS BY FUND

| | Unrestricted Funds £ | Restricted Funds £ | 2023 Total £ |
|---|---|---|---|
| Fixed Assets | 9,952 | | **9,952** |
| Investments | - | 17,272 | **17,272** |
| Current Assets | 337,563 | 19,304 | **356,867** |
| Current Liabilities | (77,158) | - | **(77,158)** |
| Fund balance | 270,357 | 36,576 | **306,933** |

| *2022 Comparative* | *Unrestricted Funds £* | *Restricted Funds £* | *2022 Total £* |
|---|---|---|---|
| Fixed Assets | *7,989* | - | *7,989* |
| Investments | - | *18,396* | *18,396* |
| Current Assets | *437,935* | *18,970* | *456,905* |
| Current Liabilities | *(136,780)* | - | *(136,780)* |
| Fund balance | *309,144* | *37,366* | *346,510* |

## 19. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

## 20. FINANCIAL INSTRUMENTS

| | 2023 | 2022 |
|---|---|---|
| | £ | £ |
| Financial assets measured at amortised cost | **337,563** | *454,858* |
| Financial assets measured at fair value | **17,272** | *18,396* |
| Financial liabilities measured at amortised cost | **107,372** | *103,897* |

The charities' income, expense, gains and losses in respect of financial instruments are summarised below:

| | | |
|---|---|---|
| Financial assets measured at amortised cost | **1,941** | *1,009* |
| Financial assets measured at fair value | **506** | *873* |

Financial assets measured at amortised cost comprise debtors and cash equivalents.

Financial assets measured at fair value are investments.

Financial liabilities measured at amortised cost comprise other creditors and accruals.

**BERKSHIRE COUNTY SCOUT COUNCIL**

England & Wales - Charity number 1015269

# Accounts

**REGISTERED CHARITY NUMBER 1015269**
**SCOUT COUNTY NUMBER: 00102**

# BERKSHIRE COUNTY SCOUT COUNCIL
# REPORT OF THE TRUSTEES AND
# FINANCIAL STATEMENTS
# FOR THE YEAR ENDED 31 MARCH 2022

**BERKSHIRE COUNTY SCOUT COUNCIL**

**CONTENTS OF THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2022**


| | |
|---|---|
| Report of the Trustees | 1 - 7 |
| Independent Examiners' Report | 8 |
| Statement of Financial Activities | 9 |
| Balance Sheet | 10 - 11 |
| Notes to the Financial Statements | 12 - 23 |

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of 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 2015).

**Objectives and activities**
The charitable object of the Berkshire County Scout Council (the County) is to promote the development of young people in achieving their full physical, intellectual social and spiritual potential as individuals, as responsible citizens and as members of their local, national and international communities.

**The Values of Scouting**
As scouts we are guided by the following values:

- Integrity – we act with integrity; we are honest, trustworthy and loyal;
- Respect – we have self-respect and respect others;
- Care – we support others and take care of the world we live in;
- Belief – we explore our faiths, belief and attitudes; and
- Co-operation – we make a positive difference: we cooperate with others and make friends.

**The Scout Method**
Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting; and

- Enjoy what they do and have fun;
- Take part in activities indoors and outdoors;
- Learn by doing;
- Take responsibility and make choices;
- Undertake new and challenging activities; and
- Make and live by their promise.

The delivery of scouting activities in Berkshire is through volunteers with the exception of the two Local Development Officers and the County Administrator. Without the dedication and support of all the adult volunteers in the many and varied roles that they undertake, we would not be able to offer the quality and variety of activities we currently deliver. We currently have 2674 active volunteers and we are continuing to attract new adult volunteers and look forward to welcoming more in the future.

**Public benefit**
The County meets the Charity Commission's public benefit criteria under both the advancement of education and the advancement of citizenship or community development headings and the Trustees have had regard to the charity commission’s public benefit guidance when deciding upon the activities of the charity. With a significant increase over the last year of 11% in youth membership we are recovering well from the Covid pandemic and we believe that we continue to bring life-changing experiences and opportunities to increasingly large numbers of Berkshire’s young people.

**Grant making**
Grants are made available from the general, designated and restricted funds as deemed appropriate by the County Executive.

**Achievement and performance**

It has again been a difficult year for Scouting in Berkshire and across the UK, with the coronavirus pandemic stopping all face to face Scouting during parts of the year, and placing restrictions on it during much of the rest of the year.

Leaders have taken opportunities, where they could, to run exciting face to face programmes, often outside, as well as keeping Scouting going through virtual meetings on Zoom when Covid restrictions occurred.

We have increased our membership over the year by some 11%, with increases in all Sections and in Beavers in particular. This increase regains over half of our loss in 2020/21, that loss being due to Covid restrictions on meeting face to face.

An increasing number of Groups have opened up Squirrels, a new Section for young people aged 4–6.

We maximised our support for online programme ideas as well as giving support to Groups in making their meeting places Covid secure, and in carrying out risk assessments during the months when face to face Scouting was possible.

The County continues to support high quality mandatory, specific and targeted training for our leaders, and this has mainly continued online during the year. The County has achieved the national targets for compliance on safety and safeguarding mandatory training.

The County, in valuing our Group Scout Leaders, held a County Conference to support and help them in their difficult roles.

The hard work of our adult volunteers over the past year, many of whom have at the same time had difficulties in their own personal lives caused by coronavirus restrictions and lockdowns, has been remarkable, and puts us in a very good place to further develop Scouting in the County over the coming year.

Since the start of 2019, our 'staff' have been direct employees of Berkshire County Scout Council. To support this arrangement, we use the services of a specialist organisation to provide ongoing advice on employment law, human resources, and health and safety matters. This support was invaluable in assisting us to make use of the furlough arrangements under the government Coronavirus Job Retention scheme. This was necessary because the initial suspension of face to face Scouting and ongoing COVID19 related restrictions impacted on their ability to deliver services to our members. During the period from April to September 2021, when the Job Retention scheme ended, the easing of restrictions allowed our ‘staff’ to be on part time furlough under the Flexible Furlough arrangements.

The end of the year saw the beginning of the easing of coronavirus restrictions and the return to active Scouting.

**Financial Review**

Investment policy and objectives

The funds of the County are all held in bank accounts and deposits. With bank interest rates so low, there is not much interest income this year, and the Executive is open to consider other investment plans as they arise.

Reserves policy

The accounting practices of the County Executive Committee require that a constant review be conducted on the variable financial risks associated with each income stream, this being different for each income stream, and to examine the risks associated with projected expenditure.

The review is conducted on a regular and on-going process by the Finance and Risk Sub-Committee (reporting to the County Executive Committee) rather than it being an annual global total. The Reserve Policy of the County Executive Committee requires that there are sufficient reserves to cover the level of risk identified by this regular and on-going review.

As at 31 March the reserves comprise the General Fund including designated funds, totalling £309,144 (2021: £415,394) in addition to Restricted Funds totalling £37,366 (2021: £37,196). The Activity Permit Fund provided funding to members who wanted to gain permits to deliver Scouting activities. Transfers from the General Fund were made during the year to maintain the balances of the New Growth Fund and The Activity Permit fund at the level of £15,000 and £20,000 respectively.

The Restricted Fund, Friends of Berkshire Scouts fund, currently stands at £30,163 (2021: £28,218). The Fund is under the control of the County Youth Commissioners and the County Treasurer. It is available to make grants to support young people at the request of the County Commissioner.

The General Fund at the year-end is maintained at such a level to provide £208,030 (2021: 309,941) of reserves to carry forward into the current year to meet any additional expense not covered by the subscription income that will be received in April 2022. The balance of the reserves is held to enable the County to fund future operations, developments and events.

Other Financial Review Details

The main source of income for the County Scout Committee is the County Subscription, which is collected with the HQ subscription. The County Subscription for the 2021/2022 was set at £11.80 per person (2020/2021: £16.80) and generated income of £92,665 (2020/202: £162,607).
Overall the County recorded a net deficit for the year of £106,080 (2021: net surplus of £15,198).

**Future Plans**

The main tasks of the County during much of this coming year will be to continue to support our leaders in returning to full capacity following the Covid pandemic, and to support major transformation in the way we volunteer.

The County will support significant growth of Scouting in Berkshire with help in backfilling numbers of young people in existing sections where numbers reduced during the pandemic, planned opening up of further new Sections and Groups, and the introduction of the new Squirrels Section, supported both financially and with Local Development Officer assistance. We are taking on additional Development staff to support this.

We will continue to take all opportunities to develop a more youth shaped movement across the County in all aspects of management and programme development. The Trustees want to encourage the recruitment of trustees, including non-member trustees, in the 18-25 age range on County, District and Group Executive Committees.

The County resolved to offer covid recovery grants to support members and Groups who have been adversely affected by the pandemic, and would otherwise not be able to continue with Scouting activities. Grants will continue to be paid from the General Fund to support those who apply for assistance and meet the criteria.

The County will continue to support its members in Groups and Districts in core programme activities, organising County activities to support and enhance the local programme.

With Scouts now again allowed to travel abroad, the County is organising an activity Jamboree in the Alps in August 2022 for approximately 150 Explorer Scouts across the County, and supporting two Jamboree Units for the World Scout Jamboree in South Korea in 2023.

The County will continue to expand our support for our valued adult volunteers through improved induction, training and support, as well as recognising the significant contribution made by our volunteers. The County is committed to making our 'volunteer journey' as enjoyable, simple, and rewarding as possible, as it is recognised that our leaders play a key role in ensuring Scouting thrives and expands in Berkshire.

**COVID 19**

In their assessment of going concern the trustees have considered the current and developing impact on the charity as a result of the COVID19 virus. This has not had a significant, immediate impact on the charity's operations but the trustees are aware that, despite the relaxation of restrictions, the ongoing presence of Covid19 and its variants make it wise to take a cautious approach to potential impacts.

During the period April to September 2021 our 'staff' worked under part time furlough arrangements and we kept their hours under close review through to the end of the Job Retention Scheme. We reviewed and adjusted our 2021/2022 budget to make a number of economies which helped allow us to collect a membership subscription in early 2022 which returned to the level set in the year before the pandemic despite a fall in membership and associated income.

Having regard to the above, the trustees believe it appropriate to adopt the going concern basis of accounting in preparing the financial statements. This approach was validated by regular "stress testing" involving a number of financial scenarios around potential reduction in membership and associated income.

**Structure, Governance and Management**

Governing document

Berkshire County Scout Council is the electoral body that supports Scouting in the Royal County of Berkshire. It is the body to which the County Executive Committee is accountable. The role of the County Executive Committee is to support the County Commissioner in meeting the responsibilities of the appointment and to provide support for the eleven Scout Districts and the Scout Network in the County.

Type of governing document

The Berkshire County Scout Council governing documents are those of the 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 (PO&R) of The Scout Association.

How the charity is constituted

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

Recruitment and appointment of new trustees

The Trustees are appointed by Berkshire County Scout Council in accordance with Policy, Organisation and Rules (PO&R) of The Scout Association.

**Independent Examiners** Crowe U.K. LLP
Aquis House
49-51 Blagrave Street
Reading
RG1 1PL

**Bankers** Charity Aid Foundation (CAF Bank)
Barclays Bank plc
Newbury Building Society
Nationwide Building Society

Risk review

Berkshire County is led by the County Commissioner and managed by the County Executive Committee. They are accountable to the County Scout Council for the satisfactory running of the County. They conduct an on-going review of the risks that the charity might be exposed to and systems have been established to mitigate those risks. Risks are minimised by the implementation of procedures for authorisation on all projects undertaken by members and these procedures are periodically reviewed to ensure that they continue to meet the needs of Scouting in Berkshire.

The County Executive follows, without question, the policies issued by the Scout Association in relation to the safe operation and administration of all activities involving its youth and adult members in accordance with PO&R.

The County Executive keeps under review all insured risks and the policies maintained by the County Administrator to ensure that all insurable risks are adequately covered.

**REFERENCE AND ADMINSTRATIVE DETAILS**

**Charity name:**
Berkshire County Scout Council

**Registered charity number:**
1015269

**Scout County number:**
00102

**Correspondent contact and address:**
Karen Thurlow – County Administrator
County Scout Office
Sindlesham Court
Mole Road
Wokingham
Berkshire
RG41 5EA

**Trustees (Members of the County Executive Committee)**

Dates are shown, if not for the whole financial year

**Ex Officio**

| | |
|---|---|
| Ian Aitken | County Chairman |
| Nigel Bevan | County Commissioner |
| Natalie Greenstreet | County Treasurer |
| David Wooldridge | County Youth Commissioner (1/4/21 to 31/7/21) |

**Nominated by the County Commissioner**

| | |
|---|---|
| Pete Jeffreys | Deputy County Commissioner |
| Ian May | Assistant County Commissioner (International) (Until July 2021) |
| James Mulligan | Deputy County Commissioner (Volunteer Journey) (Until July 2021) |
| Stuart Ford | District Commissioner, Windsor and Eton |
| Marc Brunel-Walker | GSL, 1st Crowthorne |

**Elected Members**

| | |
|---|---|
| Erica Hunter | GSL Pinkneys Green |
| Robin Kent | Chair, 89th Reading |
| Pete Smith | County Executive Committee Member |
| Andy Williamson | District Chair, Pang Valley |
| Ian May | Assistant County Commissioner (International) (From July 2021) |

**Co-opted members**

| | |
|---|---|
| Moya Taylor | Manager of County Safety ASU |
| Simon Pickett | WINGS 2020 Head of Governance Group (until July 2021) |

The key management personnel of the charity are considered to be the Trustees.

**Responsibilities of the Trustees**

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

Charity law requires the trustees to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards) and applicable law.

Under charity law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of its net incoming/outgoing resources for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;

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

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

Approved by the Board of Trustees on 19 July 2022
and signed on their behalf by

Ian Aitken
Chairman and Trustee

**Independent examiner's report to the trustees of Berkshire County Scout Council**

I report to the trustees on my examination of the accounts of the Berkshire County Scout Council (the Charity) for the year ended 31 March 2022, which are set out on pages 9 to 23.

This report is made solely to the charity's trustees, as a body, in accordance with section 154 of the Charities Act 2011. My independent examiner's work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity, the charity's members as a body and the charity's trustees as a body for my independent examiner's work, for this report, or for the opinions I have formed.

**Responsibilities and basis of report**

As the charity trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

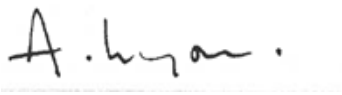
I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

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

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

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached



**A R Lyon**
Crowe U.K LLP
Chartered Accountants
Aquis House
49–51 Blagrave Street
Reading
Berkshire, RG1 1PL

Date: 18 January 2023

**BERKSHIRE COUNTY SCOUT COUNCIL**

**STATEMENT OF FINANCIAL ACTIVITIES**

**AT 31 MARCH 2022**

| | Note | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2022 £ | *Total Funds 2021 £* |
|---|---|---|---|---|---|
| **INCOME AND ENDOWMENT FROM** | | | | | |
| Donations and legacies | 2 | 6,678 | - | **6,678** | - |
| **Charitable activities** | 4 | | | | |
| County Section Events | | 642 | - | **642** | - |
| Badge Sales | | 946 | - | **946** | *44* |
| DoE income | | 1,855 | - | **1,855** | *1,095* |
| Subscription | | 92,665 | - | **92,665** | *162,607* |
| Investment income | 3 | 1,009 | 873 | **1,882** | *2,295* |
| Other Income- CJRS grants | | 6,502 | - | **6,502** | *22,344* |
| **TOTAL** | | 110,297 | 873 | **111,170** | *188,395* |
| **EXPENDITURE ON** | | | | | |
| Raising funds | 5 | 2,364 | - | **2,364** | 704 |
| **Charitable activities** | 6 | | | | |
| International camp | | - | - | **-** | - |
| County Section Events | | 15,764 | - | **15,764** | 57,611 |
| DoE income | | 1,844 | - | **1,844** | 633 |
| Online scout manager | | 12,031 | - | **12,031** | 22,250 |
| External training | | 8,048 | - | **8,048** | 1,564 |
| Hire of meeting rooms | | 62 | - | **62** | 62 |
| Grants | | 52,190 | 1,952 | **54,142** | 1,522 |
| Travel and meeting costs | | 2,675 | - | **2,675** | 173 |
| World Jamboree | | 617 | - | **617** | - |
| Startup Grants | | 19,500 | - | **19,500** | 2,000 |
| Event Facilitators | | 1,608 | - | **1,608** | 334 |
| Employment costs | | 53,116 | - | **53,116** | 52,932 |
| IT costs | | 18,589 | - | **18,589** | 12,366 |
| Administration services | | - | - | **-** | - |
| Other resources expended | | 28,139 | - | **28,139** | 24,261 |
| **TOTAL** | | 216,547 | 1,952 | **218,499** | 176,412 |
| Net gains/(losses) on investments | | - | 1,249 | **1,249** | *3,225* |
| **NET INCOME/(EXPENDITURE)** | | (106,250) | 170 | **(106,080)** | *15,198* |
| **RECONCILIATION OF FUNDS** | | | | | |
| **Total funds brought forward** | | 415,394 | 37,196 | **452,590** | *437,392* |
| **TOTAL FUNDS CARRIED FORWARD** | | 309,144 | 37,366 | **346,510** | *452,590* |

The notes on pages 12 to 23 form part of these accounts

**BERKSHIRE COUNTY SCOUT COUNCIL**

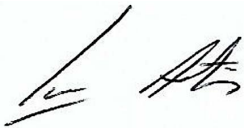
**BALANCE SHEET**

**AT 31 MARCH 2022**

| | Note | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2022 £ | *Total Funds 2021 £* |
|---|---|---|---|---|---|
| **FIXED ASSETS** | | | | | |
| Tangible assets | 12 | 7,989 | - | **7,989** | *2,204* |
| Investments | 13 | - | 18,396 | **18,396** | *17,147* |
| | | 7,989 | 18,396 | **26,385** | *19,351* |
| **CURRENT ASSETS** | | | | | |
| Stocks | 14 | 1,060 | - | **1,060** | *1,736* |
| Debtors | 15 | 987 | - | **987** | *32,689* |
| Cash at bank and in hand | | 435,888 | 18,970 | **454,858** | *486,245* |
| | | 437,935 | 18,970 | **456,905** | *520,670* |
| **CREDITORS** | | | | | |
| Amounts falling due within one year | 16 | (136,780) | - | **(136,780)** | *(87,431)* |
| **NET CURRENT ASSETS** | | 301,155 | 18,970 | **320,125** | *433,239* |
| **NET ASSETS** | | 309,144 | 37,366 | **346,510** | *452,590* |
| **FUNDS** | 17 | | | | |
| Unrestricted funds: | | | | | |
| General fund | | | | **208,030** | *309,941* |
| Activity Skills Development | | | | **8,781** | *8,781* |
| WINGS | | | | **4,881** | *4,881* |
| Project Africa | | | | **25,107** | *23,918* |
| Roger King International Fund | | | | **27,345** | *32,873* |
| New Growth Fund | | | | **15,000** | *15,000* |
| Activity Permit Fund | | | | **20,000** | *20,000* |
| | | | | **309,144** | *415,394* |
| Restricted funds: | | | | | |
| Michael Nightingale Community Reserve Fund | | | | **3,643** | *3,643* |
| Special Needs Reserve Fund | | | | **3,560** | *5,335* |
| Berkshire Supporters of Scouting | | | | **30,163** | *28,218* |
| | | | | **37,366** | *37,196* |
| **TOTAL FUNDS** | | | | **346,510** | *452,950* |

The notes on pages 12 to 23 form part of these accounts

The financial statements were approved by the Board of Trustees on 19 July 2022 and were signed on its behalf by:



…….
I Aitken – Trustee

……
Natalie Greenstreet - Trustee

The notes on pages 12 to 23 form part of these accounts

## 1. ACCOUNTING POLICIES

**Basis of preparing the financial statements**
The accounts have been prepared in accordance with the Charities SORP (FRS102) applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The accounts have been prepared to give a 'true and fair' view and 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 Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Berkshire County Scout Council meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The charity has cash resources and has no requirement for external funding. The Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. They continue to believe the going concern basis of accounting appropriate in preparing the annual financial statements.

**Critical accounting judgements and key sources of estimation uncertainty**
In the application of the charity's accounting policies, which are described in note 1, Trustees are required to make judgements, estimates and assumptions about the carrying value of assets and liabilities that are not readily apparent from other sources. The estimation and underlying 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 on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of revision and future periods if the revision affects the current and future periods.

In the view of the Trustees, no assumptions concerning the future or estimation uncertainty affecting the assets and liabilities at the Balance Sheet date are likely to result in a material adjustment to their carrying amounts in the next financial year.

**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.

**Income**
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Investment income is included when receivable.

Incoming resources from charitable trading activity are accounted for when earned.

**Expenditure**
Expenditure is recognized on an accrual basis as each liability is incurred.

Costs of generating funds comprise the costs associated with fund raising 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.

Charitable expenditure is reported under the sub headings detailed in note 6.

Grants in support of the charity's aims.

Support costs are detailed in note 8.

In previous years Governance costs (costs associated with meeting the constitutional and statutory requirements of the charity, the independent examiner fees and costs in respect of the strategic management of the charity) were shown separately in the Statement of Financial Activities. To comply with Charities SORP FRS 102 Governance costs have been included within support costs.

Capital items costing under £500 are written off when incurred.

Grants payable are recognised as expenditure in the year in which a binding commitment to make payments is entered into.

**Tangible assets**
Earleywood Camp Site

The costs relating to the Camp Site are written off as incurred since the property is inalienable during the life of the lease and its use is restricted to Scouting.

Since October 1st 2006 the day-to-day management and financial reporting for the site came under the direction of two local Scout Districts, but the lease for the site remains in the name of Berkshire County Scout Council.

Other Equipment

Equipment used by the Council is depreciated at 25% of written down value. Individual items of equipment with a purchase price of £500 or less are written off when acquired.

**1. ACCOUNTING POLICIES - continued**

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

**Taxation**
The charity is exempt from tax on its charitable activities.

**Fund accounting**
Unrestricted funds held by the charity are those which can be used in accordance with the charitable objectives at the discretion of the Trustees.

Restricted funds are where specific conditions are imposed by the donor which restricts the use of unspent funds. The income is taken directly to the relevant restricted funds.

**Foreign currencies**
Transactions in foreign currencies are translated into sterling at the prevailing rate of exchange on the date of the transaction.

**Pension costs and other post-retirement benefits**
The charity operates a defined contribution money purchase scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate. There were no outstanding contributions at the year end. The Charity has no liability beyond making its contributions and paying across the deductions for the employees contributions.

**Investments**
Investments are a form of basic financial instrument and are initially recorded at their transaction value and subsequently valued at closing mid-market value at the Balance Sheet date. Any gain or loss on revaluation is taken to the Statement of Financial Activities.

**Debtors**
Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

**Creditors and provisions**
Creditors and provisions are recognised when the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

**Cash and cash equivalents**
Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

## 2. DONATIONS AND LEGACIES

| | 2022 £ | *2021 £* |
|---|---|---|
| Donations | **6,678** | - |
| Grants | **-** | - |
| | **6,678** | - |

Grants received, included in the above, are as follows:

| | | |
|---|---|---|
| Internship | **-** | - |

## 3. INVESTMENT INCOME

| | 2022 £ | *2021 £* |
|---|---|---|
| Deposit account interest | **1,009** | *1,544* |
| Investment income | **873** | *751* |
| | **1,882** | *2,295* |

## 4. INCOME FROM CHARITABLE ACTIVITIES

Subscriptions are shown net of the Headquarters payment of £282,852 (2021: £275,965).

## 5. RAISING FUNDS

| **Raising donations and legacies** | 2022 £ | *2021 £* |
|---|---|---|
| Promotions and publications | **1,688** | *665* |
| Badge costs | **676** | *39* |
| | **2,364** | *704* |

## 6. CHARITABLE ACTIVITIES COSTS

| | Direct costs | Grant funding of activities (see note 7) | Support costs (see note 8) | 2022 Totals | *2021 Totals* |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | *£* |
| County Section Events | 15,764 | - | - | **15,764** | *57,611* |
| DoE income | 1,844 | - | - | **1,844** | *633* |
| Online Scout Manager | 12,031 | - | - | **12,031** | *22,250* |
| External training | 8,048 | - | - | **8,048** | *1,564* |
| Hire of meeting rooms | 62 | - | - | **62** | *62* |
| Travel and meeting costs | 2,675 | - | - | **2,675** | *173* |
| Event Facilitators | 1,608 | - | - | **1,608** | *334* |
| Employment costs | 53,116 | - | - | **53,116** | *52,932* |
| International Camp | - | - | - | **-** | *-* |
| Grants | - | 54,142 | - | **54,142** | *1,522* |
| World Jamboree | 617 | - | - | **617** | *-* |
| Startup Grants | - | 19,500 | - | **19,500** | *2,000* |
| IT costs | - | - | 18,589 | **18,589** | *12,366* |
| Administration services | - | - | - | **-** | *-* |
| Other resources expended | - | - | 28,139 | **28,139** | *24,261* |
| | 95,765 | 73,642 | 46,728 | **216,135** | *175,708* |
| *2021 Comparatives* | *135,559* | *3,522* | *36,627* | *175,708* | |

## 7. GRANTS PAYABLE

| | 2022 | *2021* |
|---|---|---|
| | £ | *£* |
| International Camp | **-** | *-* |
| Grants | **54,142** | *1,522* |
| World Jamboree | **-** | *-* |
| Startup Grants | **19,500** | *2,000* |
| | **73,642** | *3,522* |

All grants are payable to individuals or sections in respect of the above grants.

## 8. SUPPORT COSTS

| | Management £ | Depreciation £ | Governance Costs £ | 2022 Totals £ | *2021 Totals £* |
|---|---|---|---|---|---|
| IT costs | **18,589** | **-** | **-** | **18,589** | *12,366* |
| Administration services | **-** | **-** | **-** | **-** | *-* |
| Other resources expended | **17,533** | **192** | **10,414** | **28,139** | *24,261* |
| | **36,122** | **192** | **10,414** | **46,728** | *36,627* |
| 2021 Comparatives | *21,705* | *734* | *14,188* | *36,627* | |

Included within Governance costs are Independent examiners fees of £4,740 (2021: £4,740).

## 9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration for the year ended 31 March 2022 nor for the year ended 31 March 2021.

**Trustees' expenses**

Reimbursed expenses paid during the year totalled £nil (2021 £122), in respect of travel, subsistence, postage, stationery and other costs incurred by nil (2021: six) Trustees.

## 10. STAFF COSTS

The average monthly number of employees during the year was as follows:

| | **2022** | *2021* |
|---|---|---|
| Administration and Charitable Services | **3** | *3* |

No employees received emoluments in excess of £60,000.

Staff costs comprise of gross salaries of £53,116 (*2021: £52,932*) including pension contributions of £2,166 *(2021: £3,239*).

## 11. COMPARATIVE FOR THE STATEMENT OF FINANCIAL ACTIVIITES

| *2021 figures* | *Unrestricted Funds* | *Restricted Funds* | *Total Funds* |
|---|---|---|---|
| ***INCOME AND ENDOWMENTS FROM*** | *£* | *£* | *£* |
| *Donations and legacies* | *-* | *-* | |
| ***Charitable activities*** | | | |
| *County Section Events* | *-* | *-* | *-* |
| *Badge Sales* | *44* | *-* | *44* |
| *DoE income* | *1,095* | *-* | *1,095* |
| *Subscription* | *162,607* | *-* | *162,607* |
| *Investment income* | *1,544* | *751* | *2,295* |
| *Other income – CJRS grants* | *22,344* | | *22,344* |
| ***Total*** | *187,634* | *751* | *188,395* |
| ***EXPENDITURE ON*** | | | |
| *Raising funds* | *704* | *-* | *704* |
| ***Charitable activities*** | | | |
| *International Camp* | *-* | *-* | *-* |
| *County Section Events* | *57,611* | *-* | *57,611* |
| *DoE income* | *633* | *-* | *633* |
| *Online Scout Manager* | *22,250* | *-* | *22,250* |
| *External training* | *1,564* | *-* | *1,564* |
| *Hire of meeting rooms* | *62* | *-* | *62* |
| *Grants* | *247* | *1,275* | *1,522* |
| *Travel and meeting costs* | *173* | *-* | *173* |
| *World Jamboree* | *-* | *-* | *-* |
| *Startup Grants* | *2,000* | *-* | *2,000* |
| *Event Facilitators* | *334* | *-* | *334* |
| *Employment costs* | *52,932* | *-* | *52,932* |
| *IT costs* | *12,366* | *-* | *12,366* |
| *Administration services* | *-* | *-* | *-* |
| *Other resources expended* | *24,261* | *-* | *24,261* |
| ***Total*** | *175,137* | *1,275* | *176,412* |
| ***Net gains on investments*** | *-* | *3,225* | *3,225* |
| ***NET INCOME/(EXPENDITURE)*** | *12,497* | *2,701* | *15,198* |
| ***RECONCILIATION OF FUNDS*** | | | |
| ***Total funds brought forward*** | *402,897* | *34,495* | *437,392* |
| ***TOTAL FUNDS CARRIED FORWARD*** | *415,394* | *37,196* | *452,590* |

## 12. TANGIBLE FIXED ASSETS

| | Earleywood Campsite £ | General Equipment £ | Totals £ |
|---|---|---|---|
| **COST** | | | |
| At 1 April 2021 | 126,415 | 16,418 | 142,833 |
| Additions | - | 8,606 | 8,606 |
| At 31 March 2022 | 126,415 | 25,024 | 151,439 |
| **Depreciation** | | | |
| At 1 April 2021 | 126,415 | 14,214 | 140,629 |
| Charge for year | - | 2,821 | 2,821 |
| At 31 March 2022 | 126,415 | 17,035 | 143,450 |
| **NET BOOK VALUE** | | | |
| At 31 March 2022 | **-** | **7,989** | **7,989** |
| At 31 March 2021 | - | 2,204 | 2,204 |

## 13. FIXED ASSET INVESTMENTS

| | Listed Investments 2022 £ | *Listed Investments 2021 £* |
|---|---|---|
| **MARKET VALUE** | | |
| At 1 April 2021 | **17,147** | *13,922* |
| Revaluations | **1,249** | *3,225* |
| At 31 March 2022 | **18,396** | *17,147* |
| **NET BOOK VALUE** | | |
| At 31 March 2022 | **18,396** | *17,147* |
| At 31 March 2021 | **17,147** | *13,922* |

The historical cost of the Investment was £16,479 and there were no investment assets outside the UK.

## 14. STOCKS

| | 2022 £ | *2021 £* |
|---|---|---|
| Stocks | **1,060** | *1,736* |

## 15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2022 | *2021* |
|---|---|---|
| | **£** | *£* |
| Funding for events | **-** | - |
| WINGS – Due from Berkshire Guides | **-** | *31,500* |
| Other debtors | **987** | *1,189* |
| | **987** | *32,689* |

## 16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2022 | *2021* |
|---|---|---|
| | **£** | *£* |
| WINGS - refunds due to participants | **-** | *68,660* |
| Subscriptions in advance | **32,883** | - |
| Amounts due to events | **99,157** | *14,031* |
| Accrued expenses | **4,740** | *4,740* |
| | **136,780** | *87,431* |

## 17. MOVEMENT IN FUNDS

| | *At 1 April 2021* | **Total Income** | **Total Expenditure** | **Investment Gains/ Transfers** | **At 31 March 2022** |
|---|---|---|---|---|---|
| | *£* | **£** | **£** | | **£** |
| **Unrestricted funds** | | | | | |
| General fund | *309,941* | 109,108 | (190,678) | (20,341) | **208,030** |
| Activity Skills Development | *8,781* | - | - | - | **8,781** |
| WINGS | *4,881* | - | - | - | **4,881** |
| Project Africa | *23,918* | 1,189 | - | - | **25,107** |
| Roger King International Fund | *32,873* | - | (5,528) | - | **27,345** |
| New Growth Fund | *15,000* | - | (19,500) | 19,500 | **15,000** |
| Activity Permit Fund | *20,000* | - | (841) | 841 | **20,000** |
| | *415,394* | 110,297 | (216,547) | - | **309,144** |
| **Restricted funds** | | | | | |
| Michael Nightingale Community Reserve Fund | *3,643* | - | - | - | **3,643** |
| Special Needs Reserve Fund | *5,335* | - | (1,775) | - | **3,560** |
| Berkshire Supporters of Scouting | *28,218* | 873 | (177) | 1,249 | **30,163** |
| | *37,196* | 873 | (1,952) | 1,249 | **37,366** |
| **TOTAL FUNDS** | *452,590* | 111,170 | (218,499) | 1,249 | **346,510** |

## 17. MOVEMENT IN FUNDS (continued)

**Comparatives for movement in funds**

| | *At 1 April 2020* | *Total Income* | *Total Expenditure* | *Investment Gains/ Transfers* | *At 31 March 2021* |
|---|---|---|---|---|---|
| | £ | £ | £ | | £ |
| **Unrestricted funds** | | | | | |
| General fund | 331,486 | 142,592 | (161,785) | (2,352) | *309,941* |
| Activity Skills Development | 8,781 | - | - | - | *8,781* |
| WINGS | 4,881 | - | - | - | *4,881* |
| Project Africa | 4,651 | 30,267 | (11,000) | - | *23,918* |
| Roger King International Fund | 18,098 | 14,775 | - | - | *32,873* |
| New Growth Fund | 15,000 | - | (2,000) | 2,000 | *15,000* |
| Activity Permit Fund | 20,000 | - | (352) | 352 | *20,000* |
| | 402,897 | 187,634 | (175,137) | - | *415,394* |
| **Restricted funds** | | | | | |
| Michael Nightingale CRF | 3,643 | - | - | - | *3,643* |
| Special Needs Reserve Fund | 5,610 | - | (275) | - | *5,335* |
| Berkshire Supporters of Scouting | 25,242 | 751 | (1,000) | 3,225 | *28,218* |
| | 34,495 | 751 | (1,275) | 3,225 | *37,196* |
| **TOTAL FUNDS** | 437,392 | 188,385 | (176,412) | 3,225 | *452,590* |

The above Designate (Unrestricted) and Restricted funds are available for consideration as a means of funding as follows:

General Funds are the County funds that finance the activities of Berkshire County Scout Council.

Activity Skills Developments fund courses which encourage the development of enhanced skill sets.

WINGS assists the development of future WINGS events.

Project Africa provides support to two communities in Africa in a number of ways.

Roger King International Fund assist leaders and young people when attending International events.

New Growth Fund has been set up this year to recognise that an increased amount of funding is necessary to start each new section. Accordingly £1000 is available by way of grant to new starts.

Activity Permit Fund is the second new fund to be established in the year to support volunteers to enable them to gain the permits necessary to deliver Scouting activities.

## 17. MOVEMENT IN FUNDS (continued)

**Restricted Funds**

Michael Nightingale Community Reserve Fund provides funding to allow Scouting in Berkshire to reach out to the local communities in the County.

Special Needs Reserve Fund is available in support of special needs within scouting in Berkshire.

Berkshire Supporters of Scouting supports applications from young people to enable them to participate and benefit from the opportunities provided through Scouting in the County.

## 18. ANALYSIS OF NET ASSETS BY FUND

| | Restricted Funds £ | Unrestricted Funds £ | 2022 Total £ |
|---|---|---|---|
| Fixed Assets | - | 7,989 | **7,989** |
| Investments | 18,396 | - | **18,396** |
| Current Assets | 18,970 | 437,935 | **456,905** |
| Current Liabilities | - | (136,780) | **(136,780)** |
| Fund balance | 37,366 | 309,144 | **346,510** |

| *2021 Comparative* | *Restricted Funds £* | *Unrestricted Funds £* | *2021 Total £* |
|---|---|---|---|
| Fixed Assets | - | *2,204* | *2,204* |
| Investments | *17,147* | - | *17,147* |
| Current Assets | *20,049* | *500,621* | *520,670* |
| Current Liabilities | - | *(87,431)* | *(87,431)* |
| Fund balance | *37,196* | *415,394* | *452,590* |

## 19. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

## 20. FINANCIAL INSTRUMENTS

| | 2022 | *2021* |
|---|---|---|
| | **£** | *£* |
| Financial assets measured at amortised cost | **454,858** | *500,621* |
| Financial assets measured at fair value | **18,396** | *17,147* |
| Financial liabilities measured at amortised cost | **103,897** | *87,431* |

The charities' income, expense, gains and losses in respect of financial instruments are summarised below:

| | | |
|---|---|---|
| Financial assets measured at amortised cost | 1,009 | *1,544* |
| Financial assets measured at fair value | 873 | *751* |

Financial assets measured at amortised cost comprise debtors and cash equivalents.

Financial assets measured at fair value are investments.

Financial liabilities measured at amortised cost comprise other creditors and accruals

**BERKSHIRE COUNTY SCOUT COUNCIL**

England & Wales - Charity number 1015269

# Accounts

**REGISTERED CHARITY NUMBER 1015269**
**SCOUT COUNTY NUMBER: 00102**

# BERKSHIRE COUNTY SCOUT COUNCIL
# REPORT OF THE TRUSTEES AND
# FINANCIAL STATEMENTS
# FOR THE YEAR ENDED 31 MARCH 2021

**BERKSHIRE COUNTY SCOUT COUNCIL**

**CONTENTS OF THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2021**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The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of 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 2015).

**Objectives and activities**
The charitable object of the Berkshire County Scout Council (the County) is to promote the development of young people in achieving their full physical, intellectual social and spiritual potential as individuals, as responsible citizens and as members of their local, national and international communities.

**The Values of Scouting**
As scouts we are guided by the following values:

- Integrity – we act with integrity; we are honest, trustworthy and loyal;
- Respect – we have self-respect and respect others;
- Care – we support others and take care of the world we live in;
- Belief – we explore our faiths, belief and attitudes; and
- Co-operation – we make a positive difference: we cooperate with others and make friends.

**The Scout Method**
Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting; and

- Enjoy what they do and have fun;
- Take part in activities indoors and outdoors;
- Learn by doing;
- Take responsibility and make choices;
- Undertake new and challenging activities; and
- Make and live by their promise.

The delivery of scouting activities in Berkshire is through volunteers with the exception of the two Local Development Officers and the County Administrator. Without the dedication and support of all the adult volunteers in the many and varied roles that they undertake, we would not be able to offer the quality and variety of activities we currently deliver. We currently have 3092 active volunteers and we are continuing to attract new adult volunteers and look forward to welcoming more in the future.

**Public benefit**
The County meets the Charity Commission's public benefit criteria under both the advancement of education and the advancement of citizenship or community development headings and the Trustees have had regard to the charity commission’s public benefit guidance when deciding upon the activities of the charity. With an increase in membership over the past year, we believe that we continue to bring life-changing experiences and opportunities to increasingly large numbers of Berkshire’s young people.

**Grant making**
Grants are made available from the general, designated and restricted funds as deemed appropriate by the County Executive.

**Achievement and performance**

It has been a very difficult year for Scouting in Berkshire and across the UK, with the coronavirus pandemic stopping all face to face Scouting except for a few months in the summer and early autumn.

Despite this, many of our leaders have kept Scouting going through virtual meetings on Zoom with imaginative programmes and with young people joining in from their own homes.

Inevitably our membership decreased with the number of young people aged between 6 and 18 reducing by some 19% and our adult volunteers reducing by around 10%. This reduction was less than expected and better than national averages.

We maximised our support for online programme ideas as well as giving support to Groups in making their meeting places Covid secure, and in carrying out risk assessments during the few months when face to face Scouting was possible.

Regrettably on the international front we had to cancel WINGS (our international camp in Windsor Great Park) due to the coronavirus restrictions.

The County continues to support high quality mandatory, specific and targeted training for our leaders, and this has mainly continued online during the year. The County has achieved the national targets for compliance on safety and safeguarding mandatory training.

The hard work of our adult volunteers, many of whom have at the same time had difficulties in their own personal lives caused by coronavirus restrictions and lockdowns, has been remarkable, and has placed us in a relatively good place to resume face to face Scouting as these restrictions are slowly lifted.

Since the start of 2019, our 'staff' have been direct employees of Berkshire County Scout Council. To support this arrangement, we use the services of a specialist organisation to provide ongoing advice on employment law, human resources, and health and safety matters. This support has been invaluable in assisting us to make use of the furlough arrangements under the government Coronavirus Job Retention scheme. This was necessary because the suspension of face to face Scouting and COVID19 related restrictions impacted on their ability to deliver services to our members. Initially our ‘staff’ were on full time furlough but from July 2020 to March 2021 were on part time furlough under the Flexible Furlough arrangements.

The end of the year saw the beginning of the easing of coronavirus restrictions and the return to active Scouting.

The County is the leaseholder for Earleywood Scout Campsite. The site is jointly managed by South Berks and South East Berks Scout Districts through their Earleywood Management Board (EMB). Work is being done with the Districts and EMB to refine governance arrangements and enhance the assurances they provide to the County Trustees regarding the operation of the site.

**Financial Review**

Investment policy and objectives

The funds of the County are all held in bank accounts and deposits. With bank interest rates so low, there is not much interest income this year, and the Executive is open to consider other investment plans as they arise.

Reserves policy

The accounting practices of the County Executive Committee require that a constant review be conducted on the variable financial risks associated with each income stream, this being different for each income stream, and to examine the risks associated with projected expenditure.

The review is conducted on a regular and on-going process by the Finance and Risk Sub-Committee (reporting to the County Executive Committee) rather than it being an annual global total. The Reserve Policy of the County Executive Committee requires that there are sufficient reserves to cover the level of risk identified by this regular and on-going review.

As at 31 March the reserves comprise the General Fund including designated funds, totalling £415,394 (2020: £402,897) in addition to Restricted Funds totalling £37,196 (2020: £34,495). The Activity Permit Fund provided funding to members who wanted to gain permits to deliver Scouting activities. Transfers from the General Fund were made during the year to maintain the balances of the New Growth Fund and The Activity Permit fund at the level of £15,000 and £20,000 respectively.

The Restricted Fund, Friends of Berkshire Scouts fund, currently stands at £28,218 (2020: £25,242). The Fund is under the control of the County Youth Commissioners and the County Treasurer. It is available to make grants to support young people at the request of the County Commissioner.

The General Fund at the year-end is maintained at such a level to provide £309,941 (2020: 331,486) of reserves to carry forward into the current year to meet any additional expense not covered by the subscription income that will be received in April 2021. The balance of the reserves is held to enable the County to fund future operations, developments and events.

Other Financial Review Details

The main source of income for the County Scout Committee is the County Subscription, which is collected with the HQ subscription. The County Subscription for the 2020/2021 was set at £16.80 per person (2019/2020: £16.80) and generated income of £162,607 (2019/2020: £161,213).
Overall the County recorded a net surplus for the year of £15,198 (2020: net surplus of £70,203).

**Future Plans**

The main tasks of the County during much of this coming year will be to support our leaders in the return to face to face Scouting. This support will primarily be in two areas, in helping sections re-start imaginative and active programmes, and in the recruitment of more young people and adult volunteers.

The County will support significant growth of Scouting in Berkshire with help in backfilling numbers of young people in existing sections where numbers reduced during the pandemic, and the planned opening up of further new Sections and Groups, supported both financially and with Local Development Officer assistance.

We will continue to take all opportunities to develop a more youth shaped movement across the County in all aspects of management and programme development. The Trustees want to encourage the recruitment of trustees, including non-member trustees, in the 18-25 age range on County, District and Group Executive Committees.

A County hardship fund is being established to support members and Groups who have been adversely affected by the pandemic, and would otherwise not be able to continue with Scouting activities.

The County will continue to support its members in Groups and Districts in core programme activities, organising County activities to support and enhance the local programme.

The County will continue to expand our support for our valued adult volunteers through improved induction, training and support, as well as recognising the significant contribution made by our volunteers. The County is committed to making our 'volunteer journey' as enjoyable, simple, and rewarding as possible, as it is recognised that our leaders play a key role in ensuring Scouting thrives and expands in Berkshire following a difficult 2020/21 year.

**COVID 19**

In their assessment of going concern the trustees have considered the current and developing impact on the charity as a result of the COVID19 virus. This has not had a significant, immediate impact on the charity's operations but the trustees are aware that if the current situation becomes prolonged then this may change.

In April 2020 we furloughed two of our staff under the Government Job Retention Scheme, followed by another member of staff in June. These staff returned to work under part time furlough arrangements during July 2020. We have kept their hours under close review and will do so for the remainder of the duration of the Job Retention Scheme. We reviewed and adjusted our 2020/21 budget to make a number of economies and will be doing likewise for our 2021/22 budget. This allowed us to recognise the challenges that have arisen due to the suspension of face to face Scouting by making a reduction in the membership subscriptions that were collected in early 2021.

As noted above, on instruction of the Scouts Association due to the COVID19 pandemic, the Wings event was cancelled. This resulted substantial amounts being refunded to participants and a creditor in the accounts at the yearend of £68,660. As at the date of signing of these financial statements all but one refund has been processed.

Having regard to the above, the trustees believe it appropriate to adopt the going concern basis of accounting in preparing the financial statements. This approach has been validated by regular "stress testing" involving a number of financial scenarios around potential reduction in membership and associated income.

**Structure, Governance and Management**

Governing document

Berkshire County Scout Council is the electoral body that supports Scouting in the Royal County of Berkshire. It is the body to which the County Executive Committee is accountable. The role of the County Executive Committee is to support the County Commissioner in meeting the responsibilities of the appointment and to provide support for the eleven Scout Districts and the Scout Network in the County.

Type of governing document

The Berkshire County Scout Council governing documents are those of the 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 (PO&R) of The Scout Association.

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

Recruitment and appointment of new trustees
The Trustees are appointed by Berkshire County Scout Council in accordance with Policy, Organisation and Rules (PO&R) of The Scout Association.

**Independent Examiners** Crowe U.K. LLP
Aquis House
49-51 Blagrave Street
Reading
RG1 1PL

**Bankers** Charity Aid Foundation (CAF Bank)
Barclays Bank plc
Newbury Building Society

Risk review
Berkshire County is led by the County Commissioner and managed by the County Executive Committee. They are accountable to the County Scout Council for the satisfactory running of the County. They conduct an on-going review of the risks that the charity might be exposed to and systems have been established to mitigate those risks. Risks are minimised by the implementation of procedures for authorisation on all projects undertaken by members and these procedures are periodically reviewed to ensure that they continue to meet the needs of Scouting in Berkshire.

The County Executive follows, without question, the policies issued by the Scout Association in relation to the safe operation and administration of all activities involving its youth and adult members in accordance with PO&R.

The County Executive keeps under review all insured risks and the policies maintained by the County Administrator to ensure that all insurable risks are adequately covered.

**REFERENCE AND ADMINSTRATIVE DETAILS**
**Charity name:**
Berkshire County Scout Council

**Registered charity number:**
1015269

**Scout County number:**
00102

**Correspondent contact and address:**
Karen Thurlow – County Administrator
County Scout Office
Sindlesham Court
Mole Road
Wokingham
Berkshire
RG41 5EA

**Trustees (Members of the County Executive Committee)**

Dates are shown, if not for the whole financial year

**Ex Officio**

| | |
|---|---|
| Ian Aitken | County Chairman |
| Nigel Bevan | County Commissioner |
| Natalie Greenstreet | County Treasurer |
| Rachel Stout | County Youth Commissioner (to Sept 2020) |
| James Mulligan | County Youth Commissioner & Deputy County Chair (to Sept 2020) |

**Nominated by the County Commissioner**

| | |
|---|---|
| Pete Jeffreys | Deputy County Commissioner |
| Ian May | Assistant County Commissioner (International) |
| James Mulligan | Deputy County Commissioner (Volunteer Journey) (From Sept 2020) |
| Stuart Ford | District Commissioner, Windsor and Eton (From Sept 2020) |
| Marc Brunel-Walker | GSL, 1st Crowthorne (From Sept 2020) |

**Elected Members**

| | |
|---|---|
| Erica Hunter | GSL Pinkneys Green |
| Robin Kent | Chair, 89th Reading |
| Pete Smith | County Executive Committee Member |
| Andy Williamson | District Chair, Pang Valley |
| Jan Large | Group Treasurer, 3rd Newbury (From Sept 2020) |
| Darren Early | GSL 1st Lower Earley (to Sept 2020) |

**Co-opted members**

| | |
|---|---|
| Moya Taylor | County Safety Coordinator |
| Stuart Ford | WINGS 2020 Camp Leader (to Sept 2020) |
| Jan Large | Group Treasurer 3rd Newbury (to Sept 2020) |
| Simona Saunders | WINGS 2020 Head of Finance (to Sept 2020) |
| Simon Pickett | WINGS 2020 Head of Governance Group |

The key management personnel of the charity are considered to be the Trustees.

**Responsibilities of the Trustees**

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

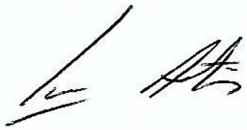
Charity law requires the trustees to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards) and applicable law.

Under charity law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of its net incoming/outgoing resources for that period. In preparing these financial statements, the trustees are required to:

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

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

Approved by the Board of Trustees on 15 June 2021
and signed on their behalf by



Ian Aitken
Chairman and Trustee

**Independent examiner's report to the trustees of Berkshire County Scout Council**

I report to the trustees on my examination of the accounts of the Berkshire County Scout Council (the Charity) for the year ended 31 March 2021, which are set out on pages 9 to 23.

This report is made solely to the charity's trustees, as a body, in accordance with section 154 of the Charities Act 2011. My independent examiner's work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity, the charity's members as a body and the charity's trustees as a body for my independent examiner's work, for this report, or for the opinions I have formed.

**Responsibilities and basis of report**

As the charity trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

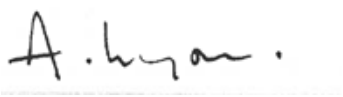
I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

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

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

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached



**A R Lyon**
Crowe U.K LLP
Chartered Accountants
Aquis House
49–51 Blagrave Street
Reading
Berkshire, RG1 1PL

Date: 6 July 2021

**BERKSHIRE COUNTY SCOUT COUNCIL**

**STATEMENT OF FINANCIAL ACTIVITIES**

**AT 31 MARCH 2021**

| | Note | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2021 £ | *Total Funds 2020 £* |
|---|---|---|---|---|---|
| **INCOME AND ENDOWMENT FROM** | | | | | |
| Donations and legacies | 2 | - | - | **-** | *4,700* |
| **Charitable activities** | 4 | | | | |
| County Section Events | | - | - | **-** | *825,515* |
| Badge Sales | | 44 | - | **44** | *814* |
| DoE income | | 1,095 | - | **1,095** | *3,128* |
| Subscription | | 162,607 | - | **162,607** | *161,213* |
| Investment income | 3 | 1,544 | 751 | **2,295** | *3,912* |
| Other Income- CJRS grants | | 22,344 | | **22,344** | *-* |
| **TOTAL** | | 187,634 | 751 | **188,395** | *999,282* |
| **EXPENDITURE ON** | | | | | |
| Raising funds | 5 | 704 | | **704** | *6,206* |
| **Charitable activities** | 6 | | | | |
| International camp | | - | - | **-** | *-* |
| County Section Events | | 57,611 | - | **57,611** | *773,466* |
| DoE income | | 633 | - | **633** | *2,443* |
| Online scout manager | | 22,250 | - | **22,250** | *10,556* |
| External training | | 1,564 | - | **1,564** | *19,141* |
| Hire of meeting rooms | | 62 | - | **62** | *670* |
| Grants | | 247 | 1,275 | **1,522** | *1,850* |
| Travel and meeting costs | | 173 | - | **173** | *8,302* |
| World Jamboree | | - | - | **-** | *-* |
| Startup Grants | | 2,000 | - | **2,000** | *11,244* |
| Event Facilitators | | 334 | - | **334** | *5,174* |
| Employment costs | | 52,932 | - | **52,932** | *55,118* |
| IT costs | | 12,366 | - | **12,366** | *5,155* |
| Administration services | | - | - | **-** | *1,015* |
| Other resources expended | | 24,261 | - | **24,261** | *24,739* |
| **TOTAL** | | 175,137 | 1,275 | **176,412** | *925,079* |
| Net gains/(losses) on investments | | - | 3,225 | **3,225** | *(4,000)* |
| **NET INCOME/(EXPENDITURE)** | | 12,497 | 2,701 | **15,198** | *70,203* |
| **RECONCILIATION OF FUNDS** | | | | | |
| **Total funds brought forward** | | 402,897 | 34,495 | **437,392** | *367,189* |
| **TOTAL FUNDS CARRIED FORWARD** | | 415,394 | 37,196 | **452,590** | *437,392* |

The notes on pages 12 to 23 form part of these accounts

**BERKSHIRE COUNTY SCOUT COUNCIL**

**BALANCE SHEET**

**AT 31 MARCH 2021**

| | Note | Unrestricted Funds £ | Restricted Funds £ | **Total Funds 2021 £** | *Total Funds 2020 £* |
|---|---|---|---|---|---|
| **FIXED ASSETS** | | | | | |
| Tangible assets | 12 | 2,204 | - | **2,204** | *2,938* |
| Investments | 13 | - | 17,147 | **17,147** | *13,922* |
| | | 2,204 | 17,147 | **19,351** | *16,860* |
| **CURRENT ASSETS** | | | | | |
| Stocks | 14 | 1,736 | - | **1,736** | *1,775* |
| Debtors | 15 | 32,689 | - | **32,689** | *14,903* |
| Cash at bank and in hand | | 466,196 | 20,049 | **486,245** | *439,851* |
| | | 500,621 | 20,049 | **520,670** | *456,529* |
| **CREDITORS** | | | | | |
| Amounts falling due within one year | 16 | (87,431) | - | **(87,431)** | *(35,997)* |
| **NET CURRENT ASSETS** | | 413,190 | 20,049 | **433,239** | *420,532* |
| **NET ASSETS** | | 415,394 | 37,196 | **452,590** | *437,392* |
| **FUNDS** | 17 | | | | |
| Unrestricted funds: | | | | | |
| General fund | | | | 309,941 | *331,486* |
| Activity Skills Development | | | | 8,781 | *8,781* |
| WINGS | | | | 4,881 | *4,881* |
| Project Africa | | | | 23,918 | *4,651* |
| Roger King International Fund | | | | 32,873 | *18,098* |
| New Growth Fund | | | | 15,000 | *15,000* |
| Activity Permit Fund | | | | 20,000 | *20,000* |
| | | | | 415,394 | *402,897* |
| Restricted funds: | | | | | |
| Michael Nightingale Community Reserve Fund | | | | 3,643 | *3,643* |
| Special Needs Reserve Fund | | | | 5,335 | *5,610* |
| Berkshire Supporters of Scouting | | | | 28,218 | *25,242* |
| | | | | 37,196 | *34,495* |
| **TOTAL FUNDS** | | | | 452,950 | *437,392* |

The notes on pages 12 to 23 form part of these accounts

The financial statements were approved by the Board of Trustees on 15/06/21 and were signed on its behalf by:

.....
I Aitken – Trustee

.....
Natalie Greenstreet - Trustee

The notes on pages 12 to 23 form part of these accounts

## 1. ACCOUNTING POLICIES

**Basis of preparing the financial statements**
The accounts have been prepared in accordance with the Charities SORP (FRS102) applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The accounts have been prepared to give a 'true and fair' view and 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 Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Berkshire County Scout Council meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The charity has cash resources and has no requirement for external funding. The Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. They continue to believe the going concern basis of accounting appropriate in preparing the annual financial statements.

**Critical accounting judgements and key sources of estimation uncertainty**
In the application of the charity's accounting policies, which are described in note 1, Trustees are required to make judgements, estimates and assumptions about the carrying value of assets and liabilities that are not readily apparent from other sources. The estimation and underlying 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 on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of revision and future periods if the revision affects the current and future periods.

In the view of the Trustees, no assumptions concerning the future or estimation uncertainty affecting the assets and liabilities at the Balance Sheet date are likely to result in a material adjustment to their carrying amounts in the next financial year.

**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.

**Income**
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Investment income is included when receivable.

Incoming resources from charitable trading activity are accounted for when earned.

**Expenditure**
Expenditure is recognized on an accrual basis as each liability is incurred.

Costs of generating funds comprise the costs associated with fund raising 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.

Charitable expenditure is reported under the sub headings detailed in note 6.

Grants in support of the charity's aims.

Support costs are detailed in note 8.

In previous years Governance costs (costs associated with meeting the constitutional and statutory requirements of the charity, the independent examiner fees and costs in respect of the strategic management of the charity) were shown separately in the Statement of Financial Activities. To comply with Charities SORP FRS 102 Governance costs have been included within support costs.

Capital items costing under £500 are written off when incurred.

Grants payable are recognised as expenditure in the year in which a binding commitment to make payments is entered into.

**Tangible assets**
Earleywood Camp Site

The costs relating to the Camp Site are written off as incurred since the property is inalienable during the life of the lease and its use is restricted to Scouting.

Since October 1st 2006 the day-to-day management and financial reporting for the site came under the direction of two local Scout Districts, but the lease for the site remains in the name of Berkshire County Scout Council.

Other Equipment

Equipment used by the Council is depreciated at 25% of written down value. Individual items of equipment with a purchase price of £500 or less are written off when acquired.

**1. ACCOUNTING POLICIES - continued**

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

**Taxation**
The charity is exempt from tax on its charitable activities.

**Fund accounting**
Unrestricted funds held by the charity are those which can be used in accordance with the charitable objectives at the discretion of the Trustees.

Restricted funds are where specific conditions are imposed by the donor which restricts the use of unspent funds. The income is taken directly to the relevant restricted funds.

**Foreign currencies**
Transactions in foreign currencies are translated into sterling at the prevailing rate of exchange on the date of the transaction.

**Pension costs and other post-retirement benefits**
The charity operates a defined contribution money purchase scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate. There were no outstanding contributions at the year end. The Charity has no liability beyond making its contributions and paying across the deductions for the employees contributions.

**Investments**
Investments are a form of basic financial instrument and are initially recorded at their transaction value and subsequently valued at closing mid-market value at the Balance Sheet date. Any gain or loss on revaluation is taken to the Statement of Financial Activities.

**Debtors**
Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

**Creditors and provisions**
Creditors and provisions are recognised when the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

**Cash and cash equivalents**
Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

## 2. DONATIONS AND LEGACIES

| | 2021 £ | *2020 £* |
|---|---|---|
| Donations | - | *4,700* |
| Grants | - | *-* |
| | - | *4,700* |

Grants received, included in the above, are as follows:

| | | |
|---|---|---|
| Internship | - | - |

## 3. INVESTMENT INCOME

| | 2021 £ | *2020 £* |
|---|---|---|
| Deposit account interest | **1,544** | 2,940 |
| Investment income | **751** | 972 |
| | **2,295** | 3,912 |

## 4. INCOME FROM CHARITABLE ACTIVITIES

Subscriptions are shown net of the Headquarters payment of £275,965 (2020: £214,555).

## 5. RAISING FUNDS

| **Raising donations and legacies** | 2021 £ | *2020 £* |
|---|---|---|
| Promotions and publications | **665** | *5,495* |
| Badge costs | **39** | *711* |
| | **704** | *6,206* |

## 6. CHARITABLE ACTIVITIES COSTS

| | Direct costs | Grant funding of activities (see note 7) | Support costs (see note 8) | 2021 Totals | *2020 Totals* |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | *£* |
| County Section Events | 57,611 | - | - | **57,611** | *773,466* |
| DoE income | 633 | - | - | **633** | *2,443* |
| Online Scout Manager | 22,250 | - | - | **22,250** | *10,556* |
| External training | 1,564 | - | - | **1,564** | *19,141* |
| Hire of meeting rooms | 62 | - | - | **62** | *670* |
| Travel and meeting costs | 173 | - | - | **173** | *8,302* |
| Event Facilitators | 334 | - | - | **334** | *5,174* |
| Employment costs | 52,932 | - | - | **52,932** | *55,118* |
| International Camp | - | - | - | **-** | *-* |
| Grants | - | 1,522 | - | **1,522** | *1,850* |
| World Jamboree | - | - | - | **-** | *-* |
| Startup Grants | - | 2,000 | - | **2,000** | *11,244* |
| IT costs | - | - | 12,366 | **12,366** | *5,155* |
| Administration services | - | - | - | **-** | *1,015* |
| Other resources expended | - | - | 24,261 | **24,261** | *24,739* |
| | 135,559 | 3,522 | 36,627 | **175,708** | *918,873* |
| *2020 Comparatives* | *874,870* | *13,094* | *30,909* | *918,873* | |

## 7. GRANTS PAYABLE

| | 2021 | *2020* |
|---|---|---|
| | £ | *£* |
| International Camp | **-** | *-* |
| Grants | **1,522** | *1,850* |
| World Jamboree | **-** | *-* |
| Startup Grants | **2,000** | *11,244* |
| | **3,522** | *13,094* |

All grants are payable to individuals or sections in respect of the above grants.

## 8. SUPPORT COSTS

| | Management £ | Depreciation £ | Governance Costs £ | 2021 Totals £ | *2020 Totals £* |
|---|---|---|---|---|---|
| IT costs | **12,366** | **-** | **-** | **12,366** | *5,155* |
| Administration services | **-** | **-** | **-** | **-** | *1,015* |
| Other resources expended | **9,339** | **734** | **14,188** | **24,261** | *24,739* |
| | **21,705** | **734** | **14,188** | **36,627** | *30,909* |
| 2020 Comparatives | *20,524* | *60* | *10,325* | *30,909* | |

Included within Governance costs are Independent examiners fees of £4,740 (2020: £4,320).

## 9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**Trustees' expenses**

Reimbursed expenses paid during the year totalled £122 (2020 £8,302), in respect of travel, subsistence, postage, stationery and other costs incurred by six (2020: six) Trustees.

## 10. STAFF COSTS

The average monthly number of employees during the year was as follows:

| | 2021 | *2020* |
|---|---|---|
| Administration and Charitable Services | **3** | *3* |

No employees received emoluments in excess of £60,000.

Staff costs comprise of gross salaries of £52,932 (*2020: £55,118*) including pension contributions of £3,239 *(2020: £3,067*).

## 11. COMPARATIVE FOR THE STATEMENT OF FINANCIAL ACTIVIITES

| *2020 figures* | *Unrestricted Funds* | *Restricted Funds* | *Total Funds* |
|---|---|---|---|
| ***INCOME AND ENDOWMENTS FROM*** | *£* | *£* | *£* |
| *Donations and legacies* | *3,672* | *1,028* | *4,700* |
| ***Charitable activities*** | | | |
| *County Section Events* | *825,515* | *-* | *825,515* |
| *Badge Sales* | *814* | *-* | *814* |
| *DoE income* | *3,128* | *-* | *3,128* |
| *Subscription* | *161,213* | *-* | *161,213* |
| *Investment income* | *2,924* | *988* | *3,912* |
| ***Total*** | *997,266* | *2,016* | *999,282* |
| ***EXPENDITURE ON*** | | | |
| *Raising funds* | *6,206* | *-* | *6,206* |
| ***Charitable activities*** | | | |
| *International Camp* | *-* | *-* | *-* |
| *County Section Events* | *773,466* | *-* | *773,466* |
| *DoE income* | *2,443* | *-* | *2,443* |
| *Online Scout Manager* | *10,556* | *-* | *10,556* |
| *External training* | *19,141* | *-* | *19,141* |
| *Hire of meeting rooms* | *670* | *-* | *670* |
| *Grants* | *450* | *1,400* | *1,850* |
| *Travel and meeting costs* | *8,302* | *-* | *8,302* |
| *World Jamboree* | *-* | *-* | *-* |
| *Startup Grants* | *11,244* | *-* | *11,244* |
| *Event Facilitators* | *5,174* | *-* | *5,174* |
| *Employment costs* | *55,118* | *-* | *55,118* |
| *IT costs* | *5,155* | *-* | *5,155* |
| *Administration services* | *1,015* | *-* | *1,015* |
| *Other resources expended* | *24,739* | *-* | *24,739* |
| ***Total*** | *923,679* | *1,400* | *925,079* |
| ***Net gains on investments*** | *-* | *(4,000)* | *(4,000)* |
| ***NET INCOME/(EXPENDITURE)*** | *73,587* | *(3,384)* | *70,203* |
| ***RECONCILIATION OF FUNDS*** | | | |
| ***Total funds brought forward*** | *329,310* | *37,879* | *367,189* |
| ***TOTAL FUNDS CARRIED FORWARD*** | *402,897* | *34,495* | *437,392* |

## 12. TANGIBLE FIXED ASSETS

| | Earleywood Campsite £ | General Equipment £ | Totals £ |
|---|---|---|---|
| **COST** | | | |
| At 1 April 2020 | 126,415 | 16,418 | 142,833 |
| Additions | - | - | - |
| At 31 March 2021 | 126,415 | 16,418 | 142,833 |
| **Depreciation** | | | |
| At 1 April 2020 | 126,415 | 13,480 | 139,895 |
| Charge for year | - | 734 | 734 |
| At 31 March 2021 | 126,415 | 14,214 | 140,629 |
| **NET BOOK VALUE** | | | |
| At 31 March 2021 | **-** | **2,204** | **2,204** |
| At 31 March 2020 | - | 2,938 | 2,938 |

## 13. FIXED ASSET INVESTMENTS

| | **Listed Investments 2021 £** | *Listed Investments 2020 £* |
|---|---|---|
| **MARKET VALUE** | | |
| At 1 April 2020 | **13,922** | *17,922* |
| Revaluations | **3,225** | *4,000* |
| At 31 March 2021 | **17,147** | *13,922* |
| **NET BOOK VALUE** | | |
| At 31 March 2021 | **17,147** | *13,922* |
| At 31 March 2020 | **13,922** | *17,922* |

The historical cost of the Investment was £16,479 and there were no investment assets outside the UK.

## 14. STOCKS

| | **2021 £** | *2020 £* |
|---|---|---|
| Stocks | **1,736** | *1,775* |

## 15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2021 | *2020* |
|---|---|---|
| | **£** | *£* |
| Funding for events | **-** | *14,397* |
| WINGS – Due from Berkshire Guides | **31,500** | - |
| Other debtors | **1,189** | *506* |
| | **32,689** | *14,903* |

## 16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2021 | *2020* |
|---|---|---|
| | **£** | *£* |
| WINGS - refunds due to participants | **68,660** | - |
| Amounts due to events | **14,031** | *25,922* |
| Accrued expenses | **4,740** | *10,075* |
| | **87,431** | *35,997* |

## 17. MOVEMENT IN FUNDS

| | *At 1 April 2020* | **Total Income** | **Total Expenditure** | **Investment Gains/ Transfers** | **At 31 March 2021** |
|---|---|---|---|---|---|
| | *£* | **£** | **£** | | **£** |
| **Unrestricted funds** | | | | | |
| General fund | *331,486* | 142,592 | (161,785) | (2,352) | **309,941** |
| Activity Skills Development | *8,781* | - | - | - | **8,781** |
| WINGS | *4,881* | - | - | - | **4,881** |
| Project Africa | *4,651* | 30,267 | (11,000) | - | **23,918** |
| Roger King International Fund | *18,098* | 14,775 | - | - | **32,873** |
| New Growth Fund | *15,000* | - | (2,000) | 2,000 | **15,000** |
| Activity Permit Fund | *20,000* | - | (352) | 352 | **20,000** |
| | *402,897* | 187,634 | (175,137) | - | **415,394** |
| **Restricted funds** | | | | | |
| Michael Nightingale Community Reserve Fund | *3,643* | - | | - | **3,643** |
| Special Needs Reserve Fund | *5,610* | - | (275) | - | **5,335** |
| Berkshire Supporters of Scouting | *25,242* | 751 | (1,000) | 3,225 | **28,218** |
| | *34,495* | 751 | (1,275) | 3,225 | **37,196** |
| **TOTAL FUNDS** | *437,392* | 188,385 | (176,412) | 3,225 | **452,590** |

**17. MOVEMENT IN FUNDS (continued)**

**Comparatives for movement in funds**

| | *At 1 April 2019* | *Total Income* | *Total Expenditure* | *Investment Gains/ Transfers* | *At 31 March 2020* |
|---|---|---|---|---|---|
| | *£* | *£* | *£* | | *£* |
| **Unrestricted funds** | | | | | |
| General fund | *256,599* | *997,266* | *(911,770)* | *(10,609)* | *331,486* |
| Activity Skills Development | *8,781* | - | | - | *8,781* |
| WINGS | *4,881* | - | | - | *4,881* |
| Project Africa | *4,651* | - | | - | *4,651* |
| Roger King International Fund | *19,398* | - | *(1,300)* | - | *18,098* |
| New Growth Fund | *15,000* | - | *(10,000)* | *10,000* | *15,000* |
| Activity Permit Fund | *20,000* | - | *(609)* | *609* | *20,000* |
| | *329,310* | *997,266* | *(923,679)* | - | *402,897* |
| **Restricted funds** | | | | | |
| Michael Nightingale CRF | *3,743* | - | *(100)* | - | *3,643* |
| Special Needs Reserve Fund | *5,610* | - | | - | *5,610* |
| Berkshire Supporters of Scouting | *28,526* | *2,016* | *(1,300)* | *(4,000)* | *25,242* |
| | *37,879* | *2,016* | *(1,400)* | *(4,000)* | *34,495* |
| **TOTAL FUNDS** | *367,189* | *999,282* | *(925,079)* | *(4,000)* | *437,392* |

The above Designate (Unrestricted) and Restricted funds are available for consideration as a means of funding as follows:

General Funds are the County funds that finance the activities of Berkshire County Scout Council.

Activity Skills Developments fund courses which encourage the development of enhanced skill sets.

WINGS assists the development of future WINGS events.

Project Africa provides support to two communities in Africa in a number of ways.

Roger King International Fund assist leaders and young people when attending International events.

New Growth Fund has been set up this year to recognise that an increased amount of funding is necessary to start each new section. Accordingly £1000 is available by way of grant to new starts.

Activity Permit Fund is the second new fund to be established in the year to support volunteers to enable them to gain the permits necessary to deliver Scouting activities.

## 17. MOVEMENT IN FUNDS (continued)

**Restricted Funds**

Michael Nightingale Community Reserve Fund provides funding to allow Scouting in Berkshire to reach out to the local communities in the County.

Special Needs Reserve Fund is available in support of special needs within scouting in Berkshire.

Berkshire Supporters of Scouting supports applications from young people to enable them to participate and benefit from the opportunities provided through Scouting in the County.

## 18. ANALYSIS OF NET ASSETS BY FUND

| | Restricted Funds £ | Unrestricted Funds £ | 2021 Total £ |
|---|---|---|---|
| Fixed Assets | - | 2,204 | **2,204** |
| Investments | 17,147 | - | **17,147** |
| Current Assets | 20,049 | 500,621 | **520,670** |
| Current Liabilities | - | (87,431) | **(87,431)** |
| Fund balance | 37,196 | 415,394 | **452,590** |

| *2020 Comparative* | *Restricted Funds £* | *Unrestricted Funds £* | *2020 Total £* |
|---|---|---|---|
| Fixed Assets | - | *2,938* | *2,938* |
| Investments | *13,922* | - | *13,922* |
| Current Assets | *20,573* | *435,956* | *456,529* |
| Current Liabilities | | *(35,997)* | *(35,997)* |
| Fund balance | *34,495* | *402,897* | *437,392* |

## 19. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

## 20. FINANCIAL INSTRUMENTS

| | 2021 | *2020* |
|---|---|---|
| | **£** | *£* |
| Financial assets measured at amortised cost | **500,621** | *454,348* |
| Financial assets measured at fair value | **17,147** | *13,922* |
| Financial liabilities measured at amortised cost | **87,431** | *35,997* |

The charities' income, expense, gains and losses in respect of financial instruments are summarised below:

| | | |
|---|---|---|
| Financial assets measured at amortised cost | 1,544 | 2,940 |
| Financial assets measured at fair value | 751 | 972 |

Financial assets measured at amortised cost comprise debtors and cash equivalents.

Financial assets measured at fair value are investments.

Financial liabilities measured at amortised cost comprise other creditors and accruals