

# BUCKINGHAMSHIRE SCOUT COUNCIL

England & Wales - Charity number 1018127

## Details

---

Other names	BUCKINGHAMSHIRE COUNTY SCOUT COUNCIL, BUCKS SCOUT COUNCIL
Status	Registered
Legal form	Other
Registered	1993-03-04
Register	<a href="#">View on the Charity Commission register</a>

## Contact

---

Address	3 Walton Terrace Walton Street Aylesbury HP21 7QY
Phone	01296422770
Email	<a href="mailto:bucks.scouts@btconnect.com">bucks.scouts@btconnect.com</a>
Website	<a href="http://www.bucks-scouts.org.uk">http://www.bucks-scouts.org.uk</a>

## Activities

---

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

**Activities:** Scouting offers challenge and adventure to young people aged 6 - 25. We believe in helping our members fulfill their potential by working in teams, learning by doing and thinking for themselves. We are working to make Scouting available to all in Buckinghamshire and Milton Keynes and we are passionate about what we do.

## Classification

---

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body, Other Charitable Activities
- **What:** Education/training, Amateur Sport
- **Who:** Children/young People

## Geography

- **Area of benefit:** IN PRACTICE BUCKINGHAMSHIRE
- Buckinghamshire

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£293,012	£273,459	-	-
2024-03-31	£313,783	£274,785	-	-
2023-03-31	£274,197	£243,752	-	-
2022-03-31	£173,000	£130,000	-	-
2021-03-31	£178,566	£121,210	-	-

## Trustees

Name	Role	Appointed
<b>PETER CATHCART</b>	Chair	
Beverley Delaney		2023-09-22
Clare Clarke		2023-09-22
David Malcolm Sutherland		2018-07-07
James Williamson		2023-09-22
<b>PETER BIGGS</b>		
<b>REX WILLIAM STEVENS</b>		
William Beresford Bacchus		2024-09-20

**BUCKINGHAMSHIRE SCOUT COUNCIL**

England & Wales - Charity number 1018127

---

# Accounts

---



**BUCKINGHAMSHIRE SCOUT COUNCIL**

**ANNUAL REPORT and ACCOUNTS**

**2024/25**

## Reference and administrative information

Buckinghamshire Scout Council

Registered Charity: Number 1018127

Address: Buckinghamshire Scout Council  
3 Walton Terrace, Walton Street  
Aylesbury  
Buckinghamshire HP21 7QY

Tel: 01296 422770

Email: [county.office@bucks-scouts.org.uk](mailto:county.office@bucks-scouts.org.uk)

Website: [www.bucks-scouts.org.uk](http://www.bucks-scouts.org.uk)

Bankers: Barclays Bank plc, The Chilterns Group, Amersham

Auditors: Just Audit & Assurance Ltd, 37 Market Square, Witney,  
United Kingdom OX28 6RE

President: Lady Howe

Vice-Presidents: Ann Limb  
Ian Newbery  
Roy Long

### Trustees

#### Ex-Officio Members

County Chairman:

Peter Cathcart

County Lead Volunteer:

James Williamson

County Treasurer:

David Sutherland

#### Other Trustees

Peter Biggs

Rex Stevens

Clare Clarke

Beverley Delaney

William Bacchus

Roy Long

David Clarke

Matthew House

Resigned 20th September 2024

## Structure, Governance and Management

This report and accounts cover the activities directly controlled by Buckinghamshire Scout Council (Charity Number 1018127), which is an autonomous organisation admitting people to membership subject to the policy and rules of The Scout Association. The activities of the Scout Districts and Groups in Buckinghamshire are not reflected in the report and accounts. These bodies are autonomous charities affiliated to Buckinghamshire Scout Council that together form the Scout Movement in Buckinghamshire.

Buckinghamshire Scout Council is led by the County Chairman and managed by a Trust Board. The management of the business of the Council is vested in the Trust Board. This Board, as at year ended 31 March 2025 comprised 3 ex officio Trustees, and 7 Trustees who were elected by the Council at its Annual General Meeting. Although the Trust Board has the power to co-opt additional members throughout the year, none were co-opted in the last year.

The Regional Lead Volunteer has the right of attendance at the Trust Board. In addition, there are a number of invited members, who are not trustees or allowed to vote. In the past year, these included the Regional Development Manager of the Scout Association, the County Commissioner of Girlguiding Buckinghamshire, a representative from Buckinghamshire Council and a representative of Milton Keynes City Council.

The Trust Board is responsible for policy making but delegates some operational decisions to its sub-committees, which may also recommend policies for the consideration of the Trust Board. The Trust Board appoints chairmen and members of sub-committees annually as necessary and appropriate. For the year in question there were three sub-committees:

1. Finance Sub-Committee: responsible for the oversight of proper financial planning and budgetary control.
2. Braid Wood Training and Activity Centre Committee: responsible for the management and development of Braid Wood.

The Trust Board of the Council met three times during the period under review, with meetings of sub-committees held as and when necessary.

## **Our Mission**

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

## **Our Values**

As Scouts we are guided by these values:

- **Integrity:** We say what we mean and when we make a promise, we keep it.
- **Respect:** We listen to others, explore our differences and work to find common ground.
- **Care:** Scouts are friends to all and think of others before themselves.
- **Belief:** We believe passionately in improving the lives and life chances of young people and helping them explore and develop their beliefs and attitudes.
- **Cooperation:** Scouting is about teamwork. We believe that when we work together we achieve more than we can on our own.

## **Financial review**

The Council's Accounts have been prepared in accordance with the Statement of Recommended Practice *Accounting and Reporting by Charities* introduced in 2005 and updated in 2019, more commonly referred to as the Charities SORP.

### **Review of 2024/25**

The funds increased by £19,553 during the year compared to £38,998 in 2023/24. There were no overseas trips. As reported last year, planning permission has been granted to replace the washing and toilet facilities at Braid Wood. It is anticipated that this work will be done in the winter 2025/26. A Group Development Officer has been engaged via The Scout Association, at an annual cost of approximately £56,000, to support Groups and Districts with recruitment and associated projects. The Annual Census on 31<sup>st</sup> January 2025 showed an overall stable level of young people participating in Scouting in Buckinghamshire.

### **Reserves policy**

The Trustees have agreed that available cash reserves should be held representing between six and twelve months revenue expenditure, so as to take account of anticipated revenue projections as well as ensuring the provision of a suitable contingency to protect the continuity of services for the foreseeable future.

As at 31 March 2025 the available cash reserves stood at £442,299, equivalent to over 18 months expenditure based on normal expenditure levels.

### **Investment policy**

On further review the Trustees decided that the mandate conditions of the Flagstone Cash Deposit Service were not appropriate and funds have been withdrawn as deposits matured. The balance of £30,000 will mature in May 2025. All other funds are now held within Barclays accounts.

### **Responsibilities of the Trustees**

The Trustees are required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Scout Council as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements the Trustees follow best practice and

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on a going concern basis unless it is inappropriate to assume that the Scout Council will continue on that basis.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the Scout Council and to enable them to ensure that the financial statements meet the requirements of the Charity Commission. The Trustees are also responsible for safeguarding the assets of the Scout Council and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### Payroll and Pensions

The Council are meeting all regulations concerning the production of payslips, tax and Pensions by using the Scouts' payroll and pension department.

### Auditors

Just Audit and Assurance Ltd, were re-appointed as auditors to the Scout Council during the year and have expressed their willingness to continue in that capacity.

Approved by the Trustees of the Buckinghamshire Scout Council and signed on their behalf by:

Chairman..........Peter Cathcart

Trustee ..........DAVID SUTHERLAND

**BUCKINGHAMSHIRE SCOUT COUNCIL**  
**Statement of Financial Activities**

		For the Period Ended 31st March 2025	For the Period Ended 31st March 2024
	Notes	£	£
<b>INCOMING RESOURCES</b>	<b>5</b>		
<b>Incoming resources from generated funds</b>			
Donations and grants		-	-
County Levy		158,340	149,147
		<u>158,340</u>	<u>149,147</u>
<b>Incoming resources from charitable activities</b>			
Scouting activities and events		40,320	69,950
Braid Wood Campsite		78,885	86,966
Central and Adult Support		1,334	1,522
Investment income		14,133	6,198
<b>TOTAL INCOMING RESOURCES</b>		<u><u>293,012</u></u>	<u><u>313,783</u></u>
<b>RESOURCES EXPENDED</b>	<b>6</b>		
<b>Charitable activities</b>			
Donations and grants		-	-
Scouting activities and events		57,566	102,530
Braid Wood Campsite		61,128	44,409
Adult Support and Training		24,794	24,724
Central Support costs		107,753	81,186
Resources Expended before Depreciation		<u>251,241</u>	<u>252,849</u>
Depreciation		22,218	21,936
<b>TOTAL RESOURCES EXPENDED</b>		<u><u>273,459</u></u>	<u><u>274,785</u></u>
<b>NET INCOMING RESOURCES</b>		19,553	38,998
<b>NET MOVEMENT IN FUNDS</b>		<u>19,553</u>	<u>38,998</u>
<b>TOTAL FUNDS AT START OF YEAR</b>		1,281,728	1,242,730
<b>TOTAL FUNDS AT END OF YEAR</b>		<u><u>1,301,281</u></u>	<u><u>1,281,728</u></u>

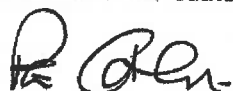


**BUCKINGHAMSHIRE SCOUT COUNCIL**  
**Balance Sheet as at**  
**End of Financial Year**

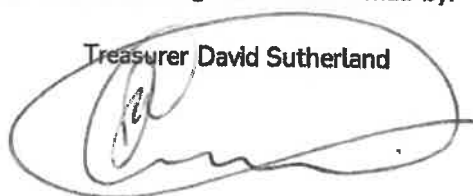
		31st March 2025	31st March 2024
	<u>Notes</u>	£	£
<b>FIXED ASSETS</b>			
Tangible fixed assets	7	891,195	890,216
Total fixed assets		891,195	890,216
<b>CURRENT ASSETS</b>			
Stocks	8	4,547	3,467
Debtors	9	5,429	5,980
Cash at bank and in hand	10	442,299	428,835
Total current assets		452,275	438,282
<b>LIABILITIES</b>			
Creditors - Amounts falling due within one year	11	42,189	46,770
Receipts in advance		-	-
		42,189	46,770
<b>NET CURRENT ASSETS</b>		410,086	391,512
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		1,301,281	1,281,728
Creditors - Amounts falling due after more than one year			
<b>NET ASSETS</b>		1,301,281	1,281,728
<b>THE COUNCIL'S FUNDS</b>			
General Fund	12	776,108	756,555
Revaluation Reserve		525,173	525,173
<b>TOTAL FUNDS</b>		1,301,281	1,281,728

Approved by the Trustees of the Buckinghamshire Scout Council and signed on their behalf by:

Chairman Peter Cathcart



Treasurer David Sutherland



## 5. INCOMING RESOURCES

	This Year		Prior Year	
	Total Funds		Total Funds	
	<u>all unrestricted</u>		<u>all unrestricted</u>	
	£	£	£	£
<b>a) Incoming resources from generated funds</b>				
County Levy	158,340		149,147	
Other grants and donations	-		-	
		158,340		149,147
Donations received in respect of the forthcoming refurbishment of the toilet block have been accrued.				
<b>b) Incoming resources from charitable activities</b>				
Section programme and activities				
Other activities				
Beavers	12,649		33,988	
Inclusion & Diversity	-		-	
Cub Scouts	2,630		21,870	
Other International	8,428		-	
Media & Communication	-		-	
Scouts	750		-	
Total Programme inc DoE	<u>15,863</u>		<u>14,092</u>	
Scouting activities and events		40,320		69,950
<b>c) Braid Wood Campsite</b>				
Braid Wood Campsite fees		78,885		86,966
<b>d) Central and Adult Support</b>				
Adult Support and Training	411		738	
Central Support/Office	<u>923</u>		<u>784</u>	
		1,334		1,522
<b>e) Investment income</b>				
Scout Association Short Term Investment Interest	-		1,553	
Other Interest	14,133		4,645	
		14,133		6,198
		<u>293,012</u>		<u>313,783</u>

## 6. RESOURCES EXPENDED

	This Year Total Funds <u>all unrestricted</u>		Prior Year Total Funds <u>all unrestricted</u>	
	£	£	£	£
<b>a) Charitable activities</b>				
Donations and grants		-		-
<b>b) Scouting activities and events</b>				
Beavers	13,207		38,276	
Cubs	3,360		24,465	
Squirrels	198		587	
Scouts	1,799		55	
Explorers			26	
Development	105		(2,391)	
Inclusion & Diversity			815	
International inc Jamboree	10,236		23,468	
Media & Communication	763		2,869	
Network			43	
Total Programme inc DOE	<u>27,898</u>		<u>14,317</u>	
		57,566		102,530
<b>c) Braid Wood Campsite</b>		61,128		44,409
<b>d) Adult Support and Training</b>				
Activities	-		-	
Adult Training	16,469		15,346	
Adult Awards	7		459	
Annual Dinner	8,318		8,919	
Safeguarding	<u>-</u>		<u>-</u>	
		24,794		24,724
<b>e) Central Support Costs</b>				
Administration and Secretarial	36,982		37,230	
Growth Dev Officer	13,844			
Meetings and Conferences	9,060		1,173	
Insurance	6,382		6,111	
Postage	523		368	
Printing, Stationery, Supplies	6,808		6,882	
Rent	11,248		11,248	
Travel	2,370		4,524	
Computer costs & phone	19,645		11,905	
Miscellaneous	<u>891</u>		<u>1,745</u>	
		107,753		81,186
		<u>251,241</u>		<u>252,849</u>
<b>f) Depreciation</b>				
Braid Wood	22,218		21,311	
Central Support	<u>-</u>		<u>625</u>	
		22,218		21,936
<b>TOTAL RESOURCES EXPENDED</b>		<u>273,459</u>		<u>274,785</u>

Resources expended include:	2024/25	2023/24
	£	£
Wages, salaries & Pensions	30,802	30,980
Audit fees	6,180	6,250
Trustees' expenses reimbursed	2,043	1,704

During the year 7 Trustees were reimbursed for their out of pocket expenses arising from attending meetings and carrying out their responsibilities and activities.

## 7. TANGIBLE FIXED ASSETS

	Freehold land and Buildings (Braid Wood)	Braid Wood Plant and Machinery			Furniture and Equipment	Total
	£	Pump £	Mower £	Compactor £	£	£
<b>Asset cost</b>						
1st April 2024	1,137,698	31,196	8,658	798	38,493	1,216,843
Additions	-	-	-	-	23,196	23,196
Disposals	-	-	-	-	4,285	4,285
Revaluations	-	-	-	-	-	-
<b>31st March 2025</b>	<b>1,137,698</b>	<b>31,196</b>	<b>8,658</b>	<b>798</b>	<b>57,404</b>	<b>1,235,754</b>
<b>Depreciation</b>						
1st April 2024	256,235	23,206	8,657	653	37,876	326,627
Charge for the year	18,993	1,774	-	79	1,361	22,207
Eliminated on disposal	-	-	-	-	4,275	4,275
<b>31st March 2025</b>	<b>275,228</b>	<b>24,980</b>	<b>8,657</b>	<b>732</b>	<b>34,962</b>	<b>344,559</b>
<b>Net Book Value</b>						
1st April 2024	881,463	7,990	1	145	617	890,216
<b>31st March 2025</b>	<b>862,470</b>	<b>6,216</b>	<b>1</b>	<b>66</b>	<b>22,442</b>	<b>891,195</b>

Depreciation rates are as follows:

Schofield building	1/50th of original cost per annum
Other buildings	1/30th of original cost per annum
Plant and machinery	10 - 20% per annum, straight line basis
Furniture, fittings and equipment	20 to 33.33% per annum straight line basis

The property at Braid Wood was revalued by the Executive Committee, with effect from 1 April 2013, in line with the increase in the insurance value of the buildings over the period of five years since the previous revaluation.

	31st March 2025	31st March 2024
	£	£
<b>8. STOCKS</b>		
Duke of Edinburgh Award Scheme Stock	2,373	1,568
Stamps	2,174	1,900
	<u>4,547</u>	<u>3,468</u>
<b>9. DEBTORS</b>		
Prepayments and accrued income	5,429	5,980
<b>10. CASH AT BANK AND IN HAND</b>		
Cash at bank and in hand	442,299	428,835
	<u>442,299</u>	<u>428,835</u>
<b>11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		
Creditors	9,314	11,787
Receipts in advance	32,875	34,983
	<u>42,189</u>	<u>46,770</u>

**12. SUMMARY OF FUND MOVEMENTS**

	31st March 2024	Incoming Resources	Outgoing Resources	Transfers	31st March 2025
	£	£	£	£	£
<b>Unrestricted Funds</b>					
General Fund	756,555	19,553	-		776,108
Revaluation Reserve	525,173	-	-		525,173
<b>Totals</b>	<u>1,281,728</u>	<u>19,553</u>	<u>-</u>	<u>-</u>	<u>1,301,281</u>

**13. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	General Fund	Revaluation Reserve	Total Funds
	£	£	£
Tangible fixed assets	366,022	525,173	891,195
Current assets	452,275	-	452,275
Current liabilities	(42,189)	-	(42,189)
<b>Net assets at</b> <b>31st March 2025</b>	<u>776,108</u>	<u>525,173</u>	<u>1,301,281</u>

## **NOTES TO THE FINANCIAL STATEMENTS**

For the year ended 31 March 2025

### **1. Constitution**

Buckinghamshire Scout Council is a registered charity whose purpose is to promote the development of young people in achieving their full physical, intellectual, social and spiritual potentials, as individuals, as responsible citizens and as members of their local, national and international communities.

### **2. Scope of the Financial Statements**

These financial statements cover the activities directly controlled by the Scout Council. The activities of the Scout Districts and Groups are not reflected in these financial statements. These bodies are separate autonomous charities which are affiliated to The Scout Association.

### **3. Accounting Policies**

The financial statements have been prepared in accordance with applicable accounting standards and comply with the *Statement of Recommended Practice Accounting and Reporting by Charities*, published in 2005 and updated in 2019.

#### **(a) Accounting convention**

The financial statements are prepared under the historical cost convention as modified to include the revaluation of fixed assets and investments.

#### **(b) Recognition of income**

##### **Voluntary income**

Voluntary income is received by way of grants, donations and gifts and is included in full in the *Statement of Financial Activities* when received. The value of services provided by volunteers has not been included.

##### **County levy**

The County Levy is now payable by youth members only in advance for a year ended 31 March. The amount receivable for the year ended 31 March 2025 is shown in the *Statement of Financial Activities*.

##### **Investment income**

Interest is accounted for on an received basis and includes all amounts earned up to 31 March 2025.

##### **Incoming resources from charitable activities**

This comprises income from the provision of services and activities supporting the objects of the Scout Council through operations including the County Campsite at Braid Wood.

The charitable activities have been analysed under the following headings:

- Scouting Activities and Events
- Development of Scouting
- Adult Support and Training
- Support and Services to the Scout Movement

The Scout Council's activities are largely financed by the levy on members and income from charitable activities. The activities have been classified as described in Note 6 below, and where income arises from these activities it is classified in the same manner.

Where possible the income and costs relating to a cost-centre are allocated in full to one of the above categories, but, in practice, more than one activity may be involved and details of the allocations are shown in note 5.

**(c) Support costs**

Support costs comprise the costs which enable the charitable activities to be conducted, but do not in themselves constitute a charitable activity. The support costs have been allocated to the costs of charitable activities based, as far as possible, on either the responsibilities of the member or members incurring the costs, or the reason for the resources expended.

**(d) Governance costs**

These are the costs associated with the governance arrangements of the charity which relate to compliance with legal and statutory requirements of the charity as opposed to those costs associated with fundraising or charitable activities. They include audit fees, the cost of trustee meetings, and of preparing statutory accounts.

**(e) Fixed assets**

The cost of acquiring fixed assets used for charitable purposes is capitalised and depreciation is calculated to write off the cost of assets brought into use at the Balance Sheet date on a straight line basis over their estimated useful lives.

In the case of the freehold buildings at Braid Wood the useful life is taken as 30 years, except for the new Schofield building which is taken to have a useful life of 50 years. No depreciation is provided on the freehold land.

Any gains or losses on the disposal of fixed assets held for charitable use are reflected in Net Incoming Resources in the Statement of Financial Activities.

**(f) Grants payable**

Grants payable are included in the Statement of Financial Activities as expenditure in the period in which the award is made. Grants which have been approved by the Trustees and agreed with the beneficiary but which are unpaid at the year-end are accrued. Grants where the beneficiary has not been informed or has to meet certain conditions before the grant is released are not accrued.

**(g) Nature of Funds**

Following the requirements of the Statement of Recommended Practice, the Funds of the Scout Council at the March 2025 Balance Sheet date show no Restricted Funds.

**Revaluation Reserve**

In March 2008 a professional revaluation of the land and buildings at Braid Wood Training and Activity Centre was carried out and the updated value was quoted as £750,000, an increase of £704,354 over previously written down value of £45,646. Subsequently, after the demolition of the main building and the dilapidated outbuildings at Braid Wood the revaluation reserve was reduced to £386,097.

Following a five year revaluation the revaluation reserve was increased to £525,173. It was felt to be both prudent and sensible to show this reserve in the accounts as an item separate from the General Fund.

## Buckinghamshire Scout Council

### Independent Auditor's Report to the Members of Buckinghamshire Scout Council

#### Opinion

We have audited the financial statements of Buckinghamshire Scout Council (the 'Charity') for the year ended 31 March 2025, which comprise the Statement of Financial Activities, Balance Sheet and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP and applicable law.

This report is made solely to the charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our work has been undertaken so that we might state to the trustees those matters we are required to state to trustees in an auditors' report and for no other purpose.

To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion the financial statements:

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

#### Basis for opinion

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

#### Conclusions relating to going concern

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

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

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

#### Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material

misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters in which the Charities Act 2011 requires us to report to you if, in our opinion:

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

#### **Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities set out on page 5, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

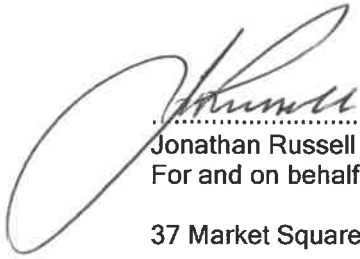
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's

report. However, future events or conditions may cause the Charity to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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



Jonathan Russell (Senior Statutory Auditor)  
For and on behalf of Just Audit & Assurance Ltd, Statutory Auditor

37 Market Square  
Witney  
Oxon  
OX28 6RE

Date: 17 July 2025.

**BUCKINGHAMSHIRE SCOUT COUNCIL**

England & Wales - Charity number 1018127

---

# Accounts

---



BUCKINGHAMSHIRE SCOUT COUNCIL

ANNUAL REPORT and ACCOUNTS

2023/24

## Reference and administrative information

Buckinghamshire Scout Council

Registered Charity: Number 1018127

Address: Buckinghamshire Scout Council  
3 Walton Terrace, Walton Street  
Aylesbury  
Buckinghamshire HP21 7QY

Tel: 01296 422770

Email: [county.office@bucks-scouts.org.uk](mailto:county.office@bucks-scouts.org.uk)

Website: [www.bucks-scouts.org.uk](http://www.bucks-scouts.org.uk)

Bankers: Barclays Bank plc, The Chilterns Group, Amersham

The Scout Association Short Term Investment Service

Auditors: Just Audit & Assurance Ltd, 37 Market Square, Witney,  
United Kingdom OX28 6RE

President: Lady Howe

Vice-Presidents: Ann Limb  
Ian Newbery

### Trustees

#### Ex-Officio Members

County Chairman: Peter Cathcart

County Lead Volunteer

(Previously County Commissioner): James Williamson

County Treasurer: David Sutherland

#### Other Trustees

Roy Long

Peter Biggs

David Clarke

Rex Stevens

Matthew House

Clare Clarke

Isabella Inga

Beverley Delaney

Resigned 22<sup>nd</sup> September 2023

Paul Rawlings

Mark Rutland

## Structure, Governance and Management

This report and accounts cover the activities directly controlled by Buckinghamshire Scout Council (Charity Number 1018127), which is an autonomous organisation admitting people to membership subject to the policy and rules of The Scout Association. The activities of the Scout Districts and Groups in Buckinghamshire are not reflected in the report and accounts. These bodies are autonomous charities affiliated to Buckinghamshire Scout Council that together form the Scout Movement in Buckinghamshire.

In 2023 The Scout Association revised the governance structure of affiliated Counties and Groups This included the introduction of a revised Constitution, Trust Boards instead of Executive Committees and a change in nomenclature from "Commissioner" to "Lead Volunteers". These changes are reflected in this Report as if they applied for the whole year. The revised Constitution was adopted by The Council at the AGM in September 2023 and the title changes applied from 1<sup>st</sup> March 2024.

Buckinghamshire Scout Council is led by the County Chairman and managed by a Trust Board. The management of the business of the Council is vested in the Trust Board. This Board, as at year ended 31 March 2024 comprised 3 ex officio Trustees, and 10 Trustees who were elected by the Council at its Annual General Meeting Although the Trust Board has the power to co-opt additional members throughout the year, none were co-opted in the last year.

The Regional Lead Volunteer has the right of attendance at the Trust Board. In addition, there are a number of invited members, who are not trustees or allowed to vote. In the past year, these included the Regional Development Manager of the Scout Association, the County Commissioner of Girlguiding Buckinghamshire, a representative from Buckinghamshire Council and a representative of Milton Keynes City Council.

The Trust Board is responsible for policy making but delegates some operational decisions to its sub-committees, which may also recommend policies for the consideration of the Trust Board. The Trust Board appoints chairmen and members of sub-committees annually as necessary and appropriate. For the year in question there were three sub-committees:

1. Appointments Advisory Committee: responsible for the appointment and review of adult appointments.
2. Finance Sub-Committee: responsible for the oversight of proper financial planning and budgetary control.
3. Braid Wood Training and Activity Centre Committee: responsible for the management and development of Braid Wood.

The Trust Board of the Council met three times during the period under review, with meetings of sub-committees held as and when necessary.

## **Our Mission**

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

## **Our Values**

As Scouts we are guided by these values:

- **Integrity:** We say what we mean and when we make a promise, we keep it.
- **Respect:** We listen to others, explore our differences and work to find common ground.
- **Care:** Scouts are friends to all and think of others before themselves.
- **Belief:** We believe passionately in improving the lives and life chances of young people and helping them explore and develop their beliefs and attitudes.
- **Cooperation:** Scouting is about teamwork. We believe that when we work together we achieve more than we can on our own.

## **Financial review**

The Council's Accounts have been prepared in accordance with the Statement of Recommended Practice *Accounting and Reporting by Charities* introduced in 2005, more commonly referred to as the Charities SORP.

### **Review of 2023/24**

The funds increased by £38,998 during the year compared to £8,683 in 2022/23. 2 teams, totalling 60 scouts and scouters attended the World Scout Jamboree in Korea in the summer of 2023 and another team of 36 scouts and scouters embarked on a major trip to mainland Europe. Planning permission has been granted to replace the washing and toilet facilities at Braid Wood. The Annual Census on 31<sup>st</sup> January 2024 showed a slight overall increase in young people participating in Scouting in Buckinghamshire.

### **Reserves policy**

The Trustees have agreed that available cash reserves should be held representing between six and twelve months revenue expenditure, so as to take account of anticipated revenue projections as well as ensuring the provision of a suitable contingency to protect the continuity of services for the foreseeable future.

As at 31 March 2024 the available cash reserves stood at £428,835, equivalent to over 18 months expenditure based on normal expenditure levels.

### **Investment policy**

The majority of the Scout Council's funds have historically been invested in the Scout Association Short Term Investment Service which is free of risk and provides an acceptable level of income. However This was closed during the year and the cash returned and held in a low interest rate bank account. The Trustees have decided that the excess funds not required for operational cash flow are to be held in a St James Place Cash Deposit Service powered by Flagstone. This will be set up early in the financial year starting 1<sup>st</sup> April 2024.

### **Responsibilities of the Trustees**

The Trustees are required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Scout Council as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements the Trustees follow best practice and

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and

- prepare the financial statements on a going concern basis unless it is inappropriate to assume that the Scout Council will continue on that basis.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the Scout Council and to enable them to ensure that the financial statements meet the requirements of the Charity Commission. The Trustees are also responsible for safeguarding the assets of the Scout Council and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### **Payroll and Pensions**

The Council are meeting all regulations concerning the production of payslips, tax and Pensions by using the Scouts' payroll and pension department.

### **Auditors**

Just Audit and Assurance Ltd, were re-appointed as auditors to the Scout Council during the year and have expressed their willingness to continue in that capacity.

Approved by the Trustees of the Buckinghamshire Scout Council and signed on their behalf by:

Chairman.....  Peter Cathcart

Trustee.....  DAVID SUTHERLAND

**BUCKINGHAMSHIRE SCOUT COUNCIL**  
**Statement of Financial Activities**

		For the Period Ended 31st March 2024	For the Period Ended 31st March 2023
	Notes	£	£
<b>INCOMING RESOURCES</b>	5		
<b>Incoming resources from generated funds</b>			
Donations and grants		-	5
County Levy		149,147	133,578
		<u>149,147</u>	<u>133,583</u>
<b>Incoming resources from charitable activities</b>			
Scouting activities and events		69,950	53,554
Braid Wood Campsite		86,966	83,106
Central and Adult Support		1,522	1,285
Investment income		6,198	2,669
<b>TOTAL INCOMING RESOURCES</b>		<u><u>313,783</u></u>	<u><u>274,197</u></u>
<b>RESOURCES EXPENDED</b>	6		
<b>Charitable activities</b>			
Donations and grants		-	-
Scouting activities and events		102,530	102,264
Braid Wood Campsite		44,409	47,301
Adult Support and Training		24,724	27,237
Central Support costs		81,186	66,950
Resources Expended before Depreciation		<u>252,849</u>	<u>243,752</u>
Depreciation		21,936	21,762
<b>TOTAL RESOURCES EXPENDED</b>		<u><u>274,785</u></u>	<u><u>265,514</u></u>
<b>NET INCOMING RESOURCES</b>		38,998	8,683
<b>NET MOVEMENT IN FUNDS</b>		<u>38,998</u>	<u>8,683</u>
<b>TOTAL FUNDS AT START OF YEAR</b>		1,242,730	1,234,047
<b>TOTAL FUNDS AT END OF YEAR</b>		<u><u>1,281,728</u></u>	<u><u>1,242,730</u></u>

**BUCKINGHAMSHIRE SCOUT COUNCIL**  
**Balance Sheet as at**  
**End of Financial Year**

		31st March 2024	31st March 2023
	Notes	£	£
<b>FIXED ASSETS</b>			
Tangible fixed assets	7	890,216	912,152
Total fixed assets		890,216	912,152
<b>CURRENT ASSETS</b>			
Stocks	8	3,467	3,154
Debtors	9	5,980	-
Cash at bank and in hand	10	428,835	424,912
Total current assets		438,282	428,066
<b>LIABILITIES</b>			
Creditors - Amounts falling due within one year	11	46,770	97,488
Receipts in advance		-	-
		46,770	97,488
<b>NET CURRENT ASSETS</b>		391,512	330,578
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		1,281,728	1,242,730
Creditors - Amounts falling due after more than one year			
<b>NET ASSETS</b>		1,281,728	1,242,730
<b>THE COUNCIL'S FUNDS</b>			
General Fund	12	756,555	717,557
Revaluation Reserve		525,173	525,173
<b>TOTAL FUNDS</b>		1,281,728	1,242,730

Approved by the Trustees of the Buckinghamshire Scout Council and signed on their behalf by:

Chairman Peter Cathcart



Treasurer David Sutherland



# NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2024

## 1. Constitution

Buckinghamshire Scout Council is a registered charity whose purpose is to promote the development of young people in achieving their full physical, intellectual, social and spiritual potentials, as individuals, as responsible citizens and as members of their local, national and international communities.

## 2. Scope of the Financial Statements

These financial statements cover the activities directly controlled by the Scout Council. The activities of the Scout Districts and Groups are not reflected in these financial statements. These bodies are separate autonomous charities which are affiliated to The Scout Association.

## 4. Accounting Policies

The financial statements have been prepared in accordance with applicable accounting standards and comply with the Statement of Recommended Practice *Accounting and Reporting by Charities*, published in 2005.

### (a) Accounting convention

The financial statements are prepared under the historical cost convention as modified to include the revaluation of fixed assets and investments.

### (b) Recognition of income

#### Voluntary income

Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when received. The value of services provided by volunteers has not been included.

#### County levy

The County Levy is now payable by youth members only in advance for a year ended 31 March. The amount receivable for the year ended 31 March 2024 is shown in the Statement of Financial Activities.

#### Investment income

Interest is accounted for on an accruals basis and includes all amounts earned up to 31 March 2024.

#### Incoming resources from charitable activities

This comprises income from the provision of services and activities supporting the objects of the Scout Council through operations including the County Campsite at Braid Wood.

The charitable activities have been analysed under the following headings:

- Scouting Activities and Events
- Development of Scouting
- Adult Support and Training
- Support and Services to the Scout Movement

The Scout Council's activities are largely financed by the levy on members and income from charitable activities. The activities have been classified as described in Note 6 below, and where income arises from these activities it is classified in the same manner.

Where possible the income and costs relating to a cost-centre are allocated in full to one of the above categories, but, in practice, more than one activity may be involved and details of the allocations are shown in note 5.

**(c) Support costs**

Support costs comprise the costs which enable the charitable activities to be conducted, but do not in themselves constitute a charitable activity. The support costs have been allocated to the costs of charitable activities based, as far as possible, on either the responsibilities of the member or members incurring the costs, or the reason for the resources expended.

**(d) Governance costs**

These are the costs associated with the governance arrangements of the charity which relate to compliance with legal and statutory requirements of the charity as opposed to those costs associated with fundraising or charitable activities. They include audit fees, the cost of trustee meetings, and of preparing statutory accounts.

**(e) Fixed assets**

The cost of acquiring fixed assets used for charitable purposes is capitalised and depreciation is calculated to write off the cost of assets brought into use at the Balance Sheet date on a straight line basis over their estimated useful lives.

In the case of the freehold buildings at Braid Wood the useful life is taken as 30 years, except for the new Schofield building which is taken to have a useful life of 50 years. No depreciation is provided on the freehold land.

Any gains or losses on the disposal of fixed assets held for charitable use are reflected in Net Incoming Resources in the Statement of Financial Activities.

**(f) Grants payable**

Grants payable are included in the Statement of Financial Activities as expenditure in the period in which the award is made. Grants which have been approved by the Trustees and agreed with the beneficiary but which are unpaid at the year-end are accrued. Grants where the beneficiary has not been informed or has to meet certain conditions before the grant is released are not accrued.

**(g) Nature of Funds**

Following the requirements of the Statement of Recommended Practice, the Funds of the Scout Council at the March 2024 Balance Sheet date show no Restricted Funds.

**Revaluation Reserve**

In March 2008 a professional revaluation of the land and buildings at Braid Wood Training and Activity Centre was carried out and the updated value was quoted as £750,000, an increase of £704,354 over previously written down value of £45,646. Subsequently, after the demolition of the main building and the dilapidated outgoings at Braid Wood the revaluation reserve was reduced to £386,097.

Following a five year revaluation the revaluation reserve was increased to £525,173. It was felt to be both prudent and sensible to show this reserve in the accounts as an item separate from the General Fund.

## 5. INCOMING RESOURCES

	This Year		Prior Year	
	Total Funds		Total Funds	
	<u>all unrestricted</u>		<u>all unrestricted</u>	
	£	£	£	£
<b>a) Incoming resources from generated funds</b>				
County Levy	149,147		133,578	
Other grants and donations	-		5	
		149,147		133,583
Donations received in respect of the forthcoming refurbishment of the toilet block have been accrued.				
<b>b) Incoming resources from charitable activities</b>				
<b>Section programme and activities</b>				
Other activities				
Beavers	33,968		43,487	
Inclusion & Diversity	-		-	
Cub Scouts	21,870		-	
Other International	-		-	
Media & Communication	-		-	
Duke of Edinburgh Income	324		239	
Other Programme	13,768		9,828	
Scouting activities and events		69,950		53,554
<b>c) Braid Wood Campsite</b>				
Braid Wood Campsite fees		86,956		83,106
<b>d) Central and Adult Support</b>				
Adult Support and Training	738		483	
Central Support/Office	784		802	
		1,522		1,285
<b>e) Investment income</b>				
Scout Association Short Term Investment interest	1,553		2,669	
Other Dividends and Interest	4,645		-	
		6,198		2,669
		<u>313,783</u>		<u>274,197</u>

6. RESOURCES EXPENDED

	This Year		Prior Year	
	Total		Total	
	Funds		Funds	
	all unrestricted		all unrestricted	
	£	£	£	£
<b>a) Charitable activities</b>				
Donations and grants		-		-
<b>b) Scouting activities and events</b>				
Beavers	38,276		46,710	
Cubs	24,465		30	
Squirrels	587		781	
Scouts	55			
Explorers	26			
Development	(2,391)		22,265	
Inclusion & Diversity	815		1,734	
Jamboree	23,468		-	
Other International	-		-	
Media & Communication	2,869		4,620	
Duke of Edinburgh Expense	235		288	
Network	43		1,070	
Other Programme	14,062		24,766	
		102,530		102,264
<b>c) Braid Wood Campsite</b>		44,409		47,301
<b>d) Adult Support and Training</b>				
Activities	-		-	
Adult Training	15,346		19,993	
Adult Awards	459		261	
Annual Dinner	8,919		6,983	
Safeguarding	-		-	
		24,724		27,237
<b>e) Central Support Costs</b>				
Administration and Secretarial	37,230		31,254	
Meetings and Conferences	1,173		1,539	
Insurance	6,111		5,605	
Postage and Telephones	368		506	
Printing, Stationery, Supplies	6,882		1,232	
Rent	11,248		11,248	
Travel	4,524		3,006	
Computer costs & phone	11,905			
Miscellaneous	1,745		12,561	
		81,186		66,950
		252,849		243,752
<b>f) Depreciation</b>				
Braid Wood	21,311		20,846	
Central Support	625		916	
		21,936		21,762
<b>TOTAL RESOURCES EXPENDED</b>		<u>274,785</u>		<u>265,514</u>

<b>Resources expended include:</b>	<u>2023/24</u>	<u>2022/23</u>
	£	£
Wages, salaries & Pensions	30,980	25,184
Audit fees	6,250	6,070
Trustees' expenses reimbursed	1,704	2,143

During the year 6 Trustees were reimbursed for their out of pocket expenses arising from attending meetings and carrying out their responsibilities and activities.

## 7. TANGIBLE FIXED ASSETS

	Freehold land and Buildings (Braid Wood)	Braid Wood Plant and Machinery			Furniture and Equipment	Total
	£	Pump £	Mower £	Compactor £	£	£
<b>Asset cost</b>						
1st April 2023	1,137,698	31,196	8,658	798	42,891	1,221,241
Additions	-					
Disposals	-				4,398	4,398
Revaluations	-					
<b>31st March 2024</b>	<u>1,137,698</u>	<u>31,196</u>	<u>8,658</u>	<u>798</u>	<u>38,493</u>	<u>1,216,843</u>
<b>Depreciation</b>						
1st April 2023	237,242	21,432	8,657	574	41,184	309,089
Charge for the year	18,993	1,774	-	79	1,090	21,936
Eliminated on disposal	-				4,398	4,398
<b>31st March 2024</b>	<u>256,235</u>	<u>23,206</u>	<u>8,657</u>	<u>653</u>	<u>37,876</u>	<u>326,627</u>
<b>Net Book Value</b>						
1st April 2023	900,456	9,764	1	224	1,707	912,152
<b>31st March 2024</b>	<u>881,463</u>	<u>7,990</u>	<u>1</u>	<u>145</u>	<u>617</u>	<u>890,216</u>

Depreciation rates are as follows:

Schofield building	1/50th of original cost per annum
Other buildings	1/30th of original cost per annum
Plant and machinery	10 - 20% per annum, straight line basis
Furniture, fittings and equipment	20 to 33.33% per annum straight line basis

The property at Braid Wood was revalued by the Executive Committee, with effect from 1 April 2013, in line with the increase in the insurance value of the buildings over the period of five years since the previous revaluation.

	31st March 2024	31st March 2023
	£	£
<b>8. STOCKS</b>		
Duke of Edinburgh Award Scheme Stock	1,568	1,197
Stamps	1,900	1,957
	<u>3,468</u>	<u>3,154</u>
<b>9. DEBTORS</b>		
Prepayments and accrued income	5,980	-
<b>10. CASH AT BANK AND IN HAND</b>		
Cash at bank and in hand	428,835	104,912
The Scout Association: Short term investment	-	320,000
	<u>428,835</u>	<u>424,912</u>
<b>11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		
Creditors	11,787	55,152
Receipts in advance	34,983	42,336
	<u>46,770</u>	<u>97,488</u>

**12. SUMMARY OF FUND MOVEMENTS**

	31st March 2023	Incoming Resources	Outgoing Resources	Transfers	31st March 2024
	£	£	£	£	£
<b>Unrestricted Funds</b>					
General Fund	717,557	38,998	-		756,555
Revaluation Reserve	525,173	-	-		525,173
<b>Totals</b>	<u>1,242,730</u>	<u>38,998</u>	<u>-</u>	<u>-</u>	<u>1,281,728</u>

**13. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	General Fund	Revaluation Reserve	Total Funds
	£	£	£
Tangible fixed assets	365,043	525,173	890,216
Current assets	438,282	-	438,282
Current liabilities	(46,770)	-	(46,770)
<b>Net assets at</b>	<u>756,555</u>	<u>525,173</u>	<u>1,281,728</u>
	31st March 2024		

## Buckinghamshire Scout Council

### Independent Auditor's Report to the Members of Buckinghamshire Scout Council

#### Opinion

We have audited the financial statements of Buckinghamshire Scout Council (the 'Charity') for the year ended 31 March 2024, which comprise the Statement of Financial Activities, Balance Sheet and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP and applicable law.

This report is made solely to the charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our work has been undertaken so that we might state to the trustees those matters we are required to state to trustees in an auditors' report and for no other purpose.

To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

#### Basis for opinion

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

#### Conclusions relating to going concern

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

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

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

#### Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material

misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters in which the Charities Act 2011 requires us to report to you if, in our opinion:

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

#### **Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities set out on page 5, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

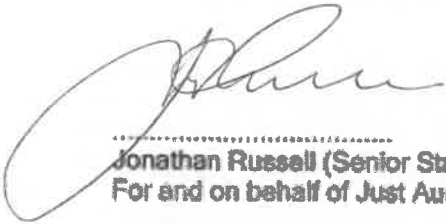
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's

report. However, future events or conditions may cause the Charity to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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



.....  
Jonathan Russell (Senior Statutory Auditor)  
For and on behalf of Just Audit & Assurance Ltd, Statutory Auditor

37 Market Square  
Witney  
Oxon  
OX28 6RE

Date: 27 July 2024

**BUCKINGHAMSHIRE SCOUT COUNCIL**

England & Wales - Charity number 1018127

---

# Accounts

---



**Scouts**  
**Buckinghamshire**

BUCKINGHAMSHIRE SCOUT COUNCIL

ANNUAL REPORT and ACCOUNTS

2022/23

## Reference and administrative information

Buckinghamshire Scout Council

Registered Charity: Number 1018127

Address: Buckinghamshire Scout Council  
3 Walton Terrace, Walton Street  
Aylesbury  
Buckinghamshire HP21 7QY

Tel: 01296 422770

Email: [county.office@bucks-scouts.org.uk](mailto:county.office@bucks-scouts.org.uk)

Website: [www.bucks-scouts.org.uk](http://www.bucks-scouts.org.uk)

Bankers: Barclays Bank plc, The Chilterns Group, Amersham  
The Scout Association Short Term Investment Service

Auditors: Just Audit & Assurance Ltd, 27 Market Square, Witney,  
United Kingdom OX28 6RE

President: Lady Howe

Vice-Presidents: Ann Limb  
Ian Newbery

### County Executive Committee

#### Trustees: Ex-Officio Members

County Chairman:	Peter Cathcart
County Commissioner:	James Palin until 30/11/22
County Secretary:	Roy Long
County Treasurer:	David Sutherland

#### Trustees: Elected Members

Peter Biggs  
David Clarke  
Rex Stevens

#### Trustees: Nominated Members

Paul Rawlins  
Mark Rutland

## Structure, Governance and Management

This report and accounts cover the activities directly controlled by Buckinghamshire Scout Council (Charity Number 1018127), which is an autonomous organisation admitting people to membership subject to the policy and rules of The Scout Association. The activities of the Scout Districts and Groups in Buckinghamshire are not reflected in the report and accounts. These bodies are autonomous charities affiliated to Buckinghamshire Scout Council that together form the Scout Movement in Buckinghamshire.

Buckinghamshire Scouts are led by the County Commissioner and managed by an Executive Committee. They are accountable to Buckinghamshire Scout Council for the satisfactory running of the movement within Buckinghamshire. The management of the business of the Scout Council is vested in the Executive Committee. This Committee, for the year to 31 March 2023 comprised 4\* ex officio members, 3 elected members, who were elected by the Council at its Annual General Meeting and 3 nominated members, who were nominated by the County Commissioner and approved by the Council at its Annual General Meeting. Although the Executive Committee has the power to co-opt additional members throughout the year, none were co-opted in the last year. The total number of nominated members, and the total number of co-opted members, must each not exceed the total number of elected members. \*1 resigned with effect 1/12/22

The Regional Commissioner has the right of attendance at the Executive Committee. In addition, there are a number of invited members, who are not trustees or allowed to vote. In the past year, these included the Regional Development Manager of the Scout Association, the County Commissioner of Girlguiding Buckinghamshire, a representative from Buckinghamshire Council and a representative of Milton Keynes City Council.

The Executive Committee is responsible for policy making but delegates some operational decisions to its sub-committees, which may also recommend policies for the consideration of the Executive Committee. The Executive Committee appoints chairmen and members of sub-committees annually as necessary and appropriate. For the year in question there were three sub-committees:

1. Appointments Advisory Committee: responsible for the appointment and review of adult appointments.
2. Finance Sub-Committee: responsible for the oversight of proper financial planning and budgetary control.
3. Braid Wood Training and Activity Centre Committee: responsible for the management and development of Braid Wood.

The Executive Committee of the council met three times during the period under review, with meetings of sub-committees held as and when necessary.

## Our Mission

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

## Our Values

As Scouts we are guided by these values:

- **Integrity:** We say what we mean and when we make a promise, we keep it.
- **Respect:** We listen to others, explore our differences and work to find common ground.
- **Care:** Scouts are friends to all and think of others before themselves.
- **Belief:** We believe passionately in improving the lives and life chances of young people and helping them explore and develop their beliefs and attitudes.
- **Cooperation:** Scouting is about teamwork. We believe that when we work together we achieve more than we can on our own.

## **Financial review**

The Council's Accounts have been prepared in accordance with the Statement of Recommended Practice *Accounting and Reporting by Charities* introduced in 2005, more commonly referred to as the Charities SORP.

### **Review of 2022/23**

The funds increased by £8,683 during the year compared to £42,974 in 2021/22. Activities have returned to pre-Covid levels including the use of Braid Wood Camping site which if anything is busier than before. 2 teams are preparing to attend the World Scout Jamboree in Korea in the summer of 2023 and another team is preparing for a trip to mainland Europe. The County Commissioner resigned at the end of November to start a new role as Regional Commissioner. An acting County Commissioner was in place until a new County Commissioner was appointed with effect 27<sup>th</sup> March 2023. The new age category of Squirrels have been successfully launched in various parts of the County. Consultants have been engaged to advise on replacing the washing and toilet facilities at Braid Wood.

### **Reserves policy**

The Trustees have agreed that available cash reserves should be held representing between six and twelve months revenue expenditure, so as to take account of anticipated revenue projections as well as ensuring the provision of a suitable contingency to protect the continuity of services for the foreseeable future.

As at 31 March 2023 the available cash reserves stood at £424,912, equivalent to over 18 months expenditure based on normal expenditure levels.

### **Investment policy**

The Trustees considered the most appropriate policy for investing surplus funds and have decided that apart from keeping a working balance in a current bank account, the majority of the Scout Council's funds should be invested in the Scout Association Short Term Investment Service which is free of risk and provides an acceptable level of income.

### **Responsibilities of the Trustees**

The Trustees are required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Scout Council as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements the Trustees follow best practice and

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on a going concern basis unless it is inappropriate to assume that the Scout Council will continue on that basis.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the Scout Council and to enable them to ensure that the financial statements meet the requirements of the Charity Commission. The Trustees

are also responsible for safeguarding the assets of the Scout Council and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Payroll and Pensions**

The Council are meeting all regulations concerning the production of payslips, tax and Pensions by using the Scouts' payroll and pension department.

**Auditors**

Just Audit and Assurance Ltd, were re-appointed as auditors to the Scout Council during the year and have expressed their willingness to continue in that capacity.

Approved by the Trustees of the Buckinghamshire Scout Council and signed on their behalf by:

Chairman.......... Peter Cathcart

Secretary.......... Roy Long

**BUCKINGHAMSHIRE SCOUT COUNCIL**  
**Statement of Financial Activities**

		<b>For the Period Ended 31st March 2023</b>	<b>For the Period Ended 31st March 2022</b>
	Notes	£	£
<b>INCOMING RESOURCES</b>	5		
<b>Incoming resources from generated funds</b>			
Donations and grants		5	10,667
County Levy		133,578	98,875
		<u>133,583</u>	<u>109,542</u>
<b>Incoming resources from charitable activities</b>			
Scouting activities and events		53,554	11,385
Braid Wood Campsite		83,106	50,576
Central and Adult Support		1,285	1,474
Investment income		2,669	297
<b>TOTAL INCOMING RESOURCES</b>		<u>274,197</u>	<u>173,274</u>
<b>RESOURCES EXPENDED</b>	6		
<b>Charitable activities</b>			
Donations and grants		-	-
Scouting activities and events		102,264	2,529
Braid Wood Campsite		47,301	33,714
Adult Support and Training		27,237	8,340
Central Support costs		66,950	64,506
Resources Expended before Depreciation		<u>243,752</u>	<u>109,089</u>
Depreciation		21,762	21,211
<b>TOTAL RESOURCES EXPENDED</b>		<u>265,514</u>	<u>130,300</u>
<b>NET INCOMING RESOURCES</b>		8,683	42,974
<b>NET MOVEMENT IN FUNDS</b>		<u>8,683</u>	<u>42,974</u>
<b>TOTAL FUNDS AT START OF YEAR</b>		1,234,047	1,191,073
<b>TOTAL FUNDS AT END OF YEAR</b>		<u>1,242,730</u>	<u>1,234,047</u>

**BUCKINGHAMSHIRE SCOUT COUNCIL**  
**Balance Sheet as at**  
**End of Financial Year**

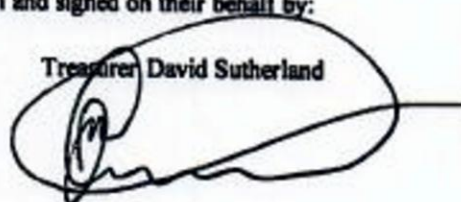
	Notes	31st March 2023 £	31st March 2022 £
<b>FIXED ASSETS</b>			
Tangible fixed assets	7	912,152	933,914
<b>Total fixed assets</b>		<b>912,152</b>	<b>933,914</b>
<b>CURRENT ASSETS</b>			
Stocks	8	3,154	3,881
Debtors	9	-	31,845
Cash at bank and in hand	10	424,912	274,592
<b>Total current assets</b>		<b>428,066</b>	<b>310,318</b>
<b>LIABILITIES</b>			
Creditors - Amounts falling due within one year	11	97,488	10,185
Receipts in advance		-	-
		<b>97,488</b>	<b>10,185</b>
<b>NET CURRENT ASSETS</b>		<b>330,578</b>	<b>300,133</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>1,242,730</b>	<b>1,234,047</b>
Creditors - Amounts falling due after more than one year			
<b>NET ASSETS</b>		<b>1,242,730</b>	<b>1,234,047</b>
<b>THE COUNCIL'S FUNDS</b>			
General Fund	12	717,557	708,874
Revaluation Reserve		525,173	525,173
<b>TOTAL FUNDS</b>		<b>1,242,730</b>	<b>1,234,047</b>

Approved by the Trustees of the Buckinghamshire Scout Council and signed on their behalf by:

Chairman Peter Cathcart



Treasurer David Sutherland



## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2023

### 1. Constitution

Buckinghamshire Scout Council is a registered charity whose purpose is to promote the development of young people in achieving their full physical, intellectual, social and spiritual potentials, as individuals, as responsible citizens and as members of their local, national and international communities.

### 2. Scope of the Financial Statements

These financial statements cover the activities directly controlled by the Scout Council. The activities of the Scout Districts and Groups are not reflected in these financial statements. These bodies are separate autonomous charities which are affiliated to The Scout Association.

### 4. Accounting Policies

The financial statements have been prepared in accordance with applicable accounting standards and comply with the Statement of Recommended Practice *Accounting and Reporting by Charities*, published in 2005.

#### (a) Accounting convention

The financial statements are prepared under the historical cost convention as modified to include the revaluation of fixed assets and investments.

#### (b) Recognition of income

#### Voluntary income

Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when received. The value of services provided by volunteers has not been included.

#### County levy

The County Levy is now payable by youth members only in advance for a year ended 31 March. The amount receivable for the year ended 31 March 2023 is shown in the Statement of Financial Activities.

#### Investment income

Interest is accounted for on an accruals basis and includes all amounts earned up to 31 March 2023.

#### Incoming resources from charitable activities

This comprises income from the provision of services and activities supporting the objects of the Scout Council through operations including the County Campsite at Braid Wood.

The charitable activities have been analysed under the following headings:

- Scouting Activities and Events
- Development of Scouting
- Adult Support and Training
- Support and Services to the Scout Movement

The Scout Council's activities are largely financed by the levy on members and income from charitable activities. The activities have been classified as described in Note 6 below, and where income arises from these activities it is classified in the same manner.

Where possible the income and costs relating to a cost-centre are allocated in full to one of the above categories, but, in practice, more than one activity may be involved and details of the allocations are shown in note 5.

**(c) Support costs**

Support costs comprise the costs which enable the charitable activities to be conducted, but do not in themselves constitute a charitable activity. The support costs have been allocated to the costs of charitable activities based, as far as possible, on either the responsibilities of the member or members incurring the costs, or the reason for the resources expended.

**(d) Governance costs**

These are the costs associated with the governance arrangements of the charity which relate to compliance with legal and statutory requirements of the charity as opposed to those costs associated with fundraising or charitable activities. They include audit fees, the cost of trustee meetings, and of preparing statutory accounts.

**(e) Fixed assets**

The cost of acquiring fixed assets used for charitable purposes is capitalised and depreciation is calculated to write off the cost of assets brought into use at the Balance Sheet date on a straight line basis over their estimated useful lives.

In the case of the freehold buildings at Braid Wood the useful life is taken as 30 years, except for the new Schofield building which is taken to have a useful life of 50 years. No depreciation is provided on the freehold land.

Any gains or losses on the disposal of fixed assets held for charitable use are reflected in Net Incoming Resources in the Statement of Financial Activities.

**(f) Grants payable**

Grants payable are included in the Statement of Financial Activities as expenditure in the period in which the award is made. Grants which have been approved by the Trustees and agreed with the beneficiary but which are unpaid at the year-end are accrued. Grants where the beneficiary has not been informed or has to meet certain conditions before the grant is released are not accrued.

**(g) Nature of Funds**

Following the requirements of the Statement of Recommended Practice, the Funds of the Scout Council at the March 2023 Balance Sheet date show no Restricted Funds.

**Revaluation Reserve**

In March 2008 a professional revaluation of the land and buildings at Braid Wood Training and Activity Centre was carried out and the updated value was quoted as £750,000, an increase of £704,354 over previously written down value of £45,646. Subsequently, after the demolition of the main building and the dilapidated outgoings at Braid Wood the revaluation reserve was reduced to £386,097.

Following a five year revaluation the revaluation reserve was increased to £525,173. It was felt to be both prudent and sensible to show this reserve in the accounts as an item separate from the General Fund.

## 5. INCOMING RESOURCES

	This Year Total Funds <u>all</u> <u>unrestricted</u> £	This Year Total Funds <u>all</u> <u>unrestricted</u> £	Prior Year Total Funds <u>all</u> <u>unrestricted</u> £	Prior Year Total Funds <u>all</u> <u>unrestricted</u> £
<b>a) Incoming resources from generated funds</b>				
County Levy	133,578		98,875	
Buckinghamshire Council Grants re Covid support	-		10,667	
Other grants and donations	<u>5</u>			
		133,583		109,542
Donations received in respect of the forthcoming refurbishment of the toilet block have been accrued.				
<b>b) Incoming resources from charitable activities</b>				
Section programme and activities				
Other activities				
Beavers	43,487		-	
Inclusion & Diversity	-		-	
Jamboree				
Other International	-		-	
Media & Communication	-		33	
Duke of Edinburgh Income	239		3,009	
Other Programme	<u>9,828</u>		<u>8,343</u>	
Scouting activities and events		53,554		11,385
Net Income/ Expenditure relating to Jamboree and Grand Tour 23 have been accrued				
<b>c) Braid Wood Campsite</b>				
Braid Wood Campsite fees		83,106		50,576
<b>d) Central and Adult Support</b>				
Adult Support and Training	483		175	
Central Support/Office	<u>802</u>		<u>1,299</u>	
		1,285		1,474
<b>b) Investment income</b>				
Scout Association Short Term Investment Interest	2,669		270	
Other Dividends and Interest	-		27	
		2,669		297
		<u>274,197</u>		<u>173,274</u>

## 6. RESOURCES EXPENDED

	£	This Year Total Funds <u>all unrestricted</u> £	£	This Year Total Funds <u>all unrestricted</u> £
<b>a) Charitable activities</b>				
Donations and grants		-		-
<b>b) Scouting activities and events</b>				
Section programme and activities				
Other activities				
Beavers	46,710		1,100	
Cubs	30			
Squirrels	781		162	
Development	22,265		150	
Inclusion & Diversity	1,734		407	
Jamboree	-		(10,186)	
Other International	-		230	
Media & Communication	4,620		3,111	
Duke of Edinburgh Expense	288		2,129	
Network	1,070		-	
Other Programme	<u>24,766</u>		<u>5,426</u>	
		102,264		2,529
Net Income/ Expenditure relating to Jamboree and Grand Tour 23 have been accrued				
<b>b) Braid Wood Campsite</b>		47,301		33,714
<b>c) Adult Support and Training</b>				
Activities	-		(34)	
Adult Training	19,993		1,972	
Adult Awards	261		583	
Annual Dinner	6,983		5,819	
Safeguarding	<u>-</u>		<u>-</u>	
		27,237		8,340
<b>d) Central Support Costs</b>				
Administration and Secretarial	31,254		30,665	
Meetings and Conferences	1,539		1,049	
Insurance	5,605		5,088	
Postage and Telephones	506		1,909	
Printing and Stationery	1,232		1,210	
Rent	11,248		11,248	
Travel	3,006		926	
Miscellaneous	<u>12,561</u>		<u>12,411</u>	
		66,950		64,506
		<u>243,752</u>		<u>109,089</u>
<b>e) Depreciation</b>				
Braid Wood	20,846		20,295	
Central Support	<u>916</u>		<u>916</u>	
		21,762		21,211
<b>TOTAL RESOURCES EXPENDED</b>		<u>265,514</u>		<u>130,300</u>

c) Resources expended include:

	2022/23	2021/22
	£	£
Wages, salaries & Pensions	25,184	20,578
Audit fees	6,070	5,294
Trustees' expenses reimbursed	2,143	762

During the year 5 Trustees were reimbursed for their out of pocket expenses arising from attending meetings and carrying out their responsibilities and activities.

7. TANGIBLE FIXED ASSETS

Asset cost	Freehold land and Buildings (Braid Wood)	Plant and Machinery (Braid Wood Pump) (Braid Wood Mower)		Braid Wood Compactor	Furniture, and Equipment	Total
	£	£	£	£	£	£
1st April 2022	1,137,698	31,196	8,658	798	42,891	1,221,241
Additions	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
31st March 2023	<u>1,137,698</u>	<u>31,196</u>	<u>8,658</u>	<u>798</u>	<u>42,891</u>	<u>1,221,241</u>
<b>Depreciation</b>						
1st April 2022	218,249	19,658	8,657	495	40,268	287,327
Charge for the year	18,993	1,774	-	79	916	21,762
Eliminated on disposal	-	-	-	-	-	-
31st March 2023	<u>237,242</u>	<u>21,432</u>	<u>8,657</u>	<u>574</u>	<u>41,184</u>	<u>309,089</u>
<b>Net Book Value</b>						
1st April 2022	919,449	11,538	1	303	2,623	933,914
31st March 2023	<u>900,456</u>	<u>9,764</u>	<u>1</u>	<u>224</u>	<u>1,707</u>	<u>912,152</u>

Depreciation rates are as follows:

Schofield building	1/50th of original cost per annum
Other buildings	1/30th of original cost per annum
Plant and machinery	10 - 20% per annum, straight line basis
Furniture, fittings and equipment	20 to 33.33% per annum straight line basis

The property at Braid Wood was revalued by the Executive Committee, with effect from 1 April 2013, in line with the increase in the insurance value of the buildings over the period of five years since the previous revaluation.

## 8. STOCKS

	31st March 2023	31st March 2022
	£	£
Duke of Edinburgh Award Scheme Stock	1,197	2,412
Stamps	1,957	1,469
	<u>3,154</u>	<u>3,881</u>

## 9. DEBTORS

	31st March 2023	31st March 2022
Prepayments and accrued income	-	31,846
Loan Receivable	-	-
	<u>-</u>	<u>31,846</u>

## 10. CASH AT BANK AND IN HAND

	31st March 2023	31st March 2022
Cash at bank and in hand	104,912	54,592
The Scout Association - Short term Investment Service	320,000	220,000
	<u>424,912</u>	<u>274,592</u>

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

	31st March 2023	31st March 2022
	£	£
Creditors	55,152	10,185
Receipts in advance	42,336	-
	<u>97,488</u>	<u>10,185</u>

## 12. SUMMARY OF FUND MOVEMENTS

	31st March 2022	Incoming Resources	Outgoing Resources	Transfers	31st March 2023
	£	£	£	£	£
<b>Unrestricted Funds</b>					
General Fund	708,874	8,683	-		717,557
Revaluation Reserve	525,173	-	-		525,173
<b>Totals</b>	<u>1,234,047</u>	<u>8,683</u>	<u>-</u>	<u>-</u>	<u>1,242,730</u>

## 13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	General Fund	Revaluation Reserve	Total Funds
	£	£	£
Tangible fixed assets	386,979	525,173	912,152
Current assets	428,066	-	428,066
Current liabilities	(97,488)	-	(97,488)
<b>Net assets at</b>	<u>717,557</u>	<u>525,173</u>	<u>1,242,730</u>
	<b>31st March 2023</b>		

## Buckinghamshire Scout Council

### Independent Auditor's Report to the Members of Buckinghamshire Scout Council

#### Opinion

We have audited the financial statements of Buckinghamshire Scout Council (the 'Charity') for the year ended 31 March 2023, which comprise the Statement of Financial Activities, Balance Sheet and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP and applicable law.

This report is made solely to the charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our work has been undertaken so that we might state to the trustees those matters we are required to state to trustees in an auditors' report and for no other purpose.

To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

#### Basis for opinion

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

#### Conclusions relating to going concern

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

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

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

#### Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material

misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters in which the Charities Act 2011 requires us to report to you if, in our opinion:

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

#### **Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities set out on page 5, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's

report. However, future events or conditions may cause the Charity to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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



---

Jonathan Russell (Senior Statutory Auditor)  
For and on behalf of Just Audit & Assurance Ltd, Statutory Auditor

37 Market Square  
Witney  
Oxon  
OX28 6RE

Date: 6 July 2023

**BUCKINGHAMSHIRE SCOUT COUNCIL**

England & Wales - Charity number 1018127

---

# Accounts

---



BUCKINGHAMSHIRE SCOUT COUNCIL

ANNUAL REPORT and ACCOUNTS

2021/22

## Reference and administrative information

Buckinghamshire Scout Council

Registered Charity: Number 1018127

Address: Buckinghamshire Scout Council  
3 Walton Terrace, Walton Street  
Aylesbury  
Buckinghamshire HP21 7QY

Tel: 01296 422770

Email: [county.office@bucks-scouts.org.uk](mailto:county.office@bucks-scouts.org.uk)

Website: [www.bucks-scouts.org.uk](http://www.bucks-scouts.org.uk)

Bankers: Barclays Bank plc, The Chilterns Group, Amersham

The Scout Association Short Term Investment Service

Auditors: Just Audit & Assurance Ltd, 27 Market Square, Witney,  
United Kingdom OX28 6RE

President: Lady Howe

Vice-Presidents: Ann Limb

### County Executive Committee

#### Trustees: Ex-Officio Members

County Chairman:	Peter Cathcart
County Commissioner:	James Palin
County Secretary:	Roy Long
County Treasurer:	David Sutherland

#### Trustees: Elected Members

Peter Biggs  
David Clarke  
Rex Stevens

#### Trustees: Nominated Members

Paul Rawlins  
Mark Rutland

## Structure, Governance and Management

This report and accounts cover the activities directly controlled by Buckinghamshire Scout Council (Charity Number 1018127), which is an autonomous organisation admitting people to membership subject to the policy and rules of The Scout Association. The activities of the Scout Districts and Groups in Buckinghamshire are not reflected in the report and accounts. These bodies are autonomous charities affiliated to Buckinghamshire Scout Council that together form the Scout Movement in Buckinghamshire.

Buckinghamshire Scouts are led by the County Commissioner and managed by an Executive Committee. They are accountable to Buckinghamshire Scout Council for the satisfactory running of the movement within Buckinghamshire. The management of the business of the Scout Council is vested in the Executive Committee. This Committee, for the year to 31 March 2022 comprised 4 ex officio members, 3 elected members, who were elected by the Council at its Annual General Meeting and 3 nominated members, who were nominated by the County Commissioner and approved by the Council at its Annual General Meeting. Although the Executive Committee has the power to co-opt additional members throughout the year, none were co-opted in the last year. The total number of nominated members, and the total number of co-opted members, must each not exceed the total number of elected members.

The Regional Commissioner has the right of attendance at the Executive Committee. In addition, there are a number of invited members, who are not trustees or allowed to vote. In the past year, these included the Regional Development Manager of the Scout Association, the County Commissioner of Girlguiding Buckinghamshire, and a representative from Buckinghamshire County Council.

The Executive Committee is responsible for policy making but delegates some operational decisions to its sub-committees, which may also recommend policies for the consideration of the Executive Committee. The Executive Committee appoints chairmen and members of sub-committees annually as necessary and appropriate. For the year in question there were three sub-committees:

1. Appointments Advisory Committee: responsible for the appointment and review of adult appointments.
2. Finance Sub-Committee: responsible for the oversight of proper financial planning and budgetary control.
3. Braid Wood Training and Activity Centre Committee: responsible for the management and development of Braid Wood.

The Executive Committee of the council met three times during the period under review, with meetings of sub-committees held as and when necessary.

## Our Mission

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

## Our Values

As Scouts we are guided by these values:

- **Integrity:** We say what we mean and when we make a promise, we keep it.
- **Respect:** We listen to others, explore our differences and work to find common ground.
- **Care:** Scouts are friends to all and think of others before themselves.
- **Belief:** We believe passionately in improving the lives and life chances of young people and helping them explore and develop their beliefs and attitudes.
- **Cooperation:** Scouting is about teamwork. We believe that when we work together we achieve more than we can on our own.

## **Financial review**

The Council's Accounts have been prepared in accordance with the Statement of Recommended Practice *Accounting and Reporting by Charities* introduced in 2005, more commonly referred to as the Charities SORP.

### **Review of 2021/22**

The funds increased by £42,974 during the year compared to £57354 in 2020/21. There has been a gradual increase in face to face scouting during the year in line with the prevailing restrictions associated with the Covid 19 pandemic. On-line scouting continued to flourish although this has little impact upon the finances. Camping at Braid Wood restarted on a restricted basis. The outstanding insurance claim from the cancelled 2020 European trip was paid. Further grants of £9,000 from Buckinghamshire Council relating to Covid 19 disruption and restarting were received. £32,000 was spent tarmacking and curbing the entrance driveway and parking area at Braid Wood.

### **Reserves policy**

The Trustees have agreed that available cash reserves should be held representing between six and twelve months revenue expenditure, so as to take account of anticipated revenue projections as well as ensuring the provision of a suitable contingency to protect the continuity of services for the foreseeable future.

As at 31 March 2022 the available cash reserves stood at £274,592, equivalent to over 12 months expenditure based on normal expenditure levels.

### **Impact of Covid-19**

The Trustees believe that the existing reserves and cost management measures taken to mitigate the impact of the Covid 19 crisis were sufficient and continued to follow The Scout Association guidelines during the return to full face to face scouting.

### **Investment policy**

The Trustees considered the most appropriate policy for investing surplus funds and have decided that apart from keeping a working balance in a current bank account, the majority of the Scout Council's funds should be invested in the Scout Association Short Term Investment Service which is free of risk and provides an acceptable level of income.

### **Responsibilities of the Trustees**

The Trustees are required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Scout Council as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements the Trustees follow best practice and

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on a going concern basis unless it is inappropriate to assume that the Scout Council will continue on that basis.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the Scout Council and to enable them to ensure that the financial statements meet the requirements of the Charity Commission. The Trustees are also responsible for safeguarding the assets of the Scout Council and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

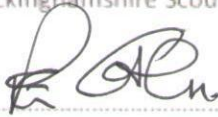
#### **Payroll and Pensions**

The Council are meeting all new regulations concerning the production of payslips, tax and Pensions by using the Scouts' payroll and pension department.

#### **Auditors**

Just Audit and Assurance Ltd, were re-appointed as auditors to the Scout Council during the year and have expressed their willingness to continue in that capacity.

Approved by the Trustees of the Buckinghamshire Scout Council and signed on their behalf by:

Chairman.......... Peter Cathcart

Secretary.......... Roy Long

**BUCKINGHAMSHIRE SCOUT COUNCIL**  
**Statement of Financial Activities**

		For the Period Ended 31st March 2022	For the Period Ended 31st March 2021
	Notes	£	£
<b>INCOMING RESOURCES</b>	5		
<b>Incoming resources from generated funds</b>			
Donations and grants		10,667	25,280
County Levy		98,875	149,835
		<u>109,542</u>	<u>175,115</u>
<b>Incoming resources from charitable activities</b>			
Scouting activities and events		11,385	3,952
Braid Wood Campsite		50,576	(7,897)
Central and Adult Support		1,474	6,394
Investment income		297	1,002
<b>TOTAL INCOMING RESOURCES</b>		<u>173,274</u>	<u>178,566</u>
<b>RESOURCES EXPENDED</b>	6		
<b>Charitable activities</b>			
Donations and grants		-	-
Scouting activities and events		2,529	22,007
Braid Wood Campsite		33,714	16,024
Adult Support and Training		8,340	592
Central Support costs		64,506	61,920
Resources Expended before Depreciation		<u>109,089</u>	<u>100,543</u>
Depreciation		21,211	20,669
<b>TOTAL RESOURCES EXPENDED</b>		<u>130,300</u>	<u>121,212</u>
<b>NET INCOMING RESOURCES</b>		42,974	57,354
<b>NET MOVEMENT IN FUNDS</b>		<u>42,974</u>	<u>57,354</u>
<b>TOTAL FUNDS AT START OF YEAR</b>		1,191,073	1,133,719
<b>TOTAL FUNDS AT END OF YEAR</b>		<u>1,234,047</u>	<u>1,191,073</u>

**BUCKINGHAMSHIRE SCOUT COUNCIL**  
**Balance Sheet as at**  
**End of Financial Year**

		31st March 2022	31st March 2021
	Notes	£	£
<b>FIXED ASSETS</b>			
Tangible fixed assets	7	933,914	922,325
Total fixed assets		933,914	922,325
<b>CURRENT ASSETS</b>			
Stocks	8	3,881	2,465
Debtors	9	31,845	11,875
Cash at bank and in hand	10	274,592	263,268
Total current assets		310,318	277,608
<b>LIABILITIES</b>			
Creditors - Amounts falling due within one year	11	10,185	8,860
Receipts in advance		-	-
		10,185	8,860
<b>NET CURRENT ASSETS</b>		300,133	268,748
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		1,234,047	1,191,073
Creditors - Amounts falling due after more than one year			
<b>NET ASSETS</b>		1,234,047	1,191,073
<b>THE COUNCIL'S FUNDS</b>			
General Fund	12	708,874	665,900
Revaluation Reserve		525,173	525,173
<b>TOTAL FUNDS</b>		1,234,047	1,191,073

Approved by the Trustees of the Buckinghamshire Scout Council and signed on their behalf by:

Chairman Peter Cathcart



Treasurer David Sutherland



## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2022

### 1. Constitution

Buckinghamshire Scout Council is a registered charity whose purpose is to promote the development of young people in achieving their full physical, intellectual, social and spiritual potentials, as individuals, as responsible citizens and as members of their local, national and international communities.

### 2. Scope of the Financial Statements

These financial statements cover the activities directly controlled by the Scout Council. The activities of the Scout Districts and Groups are not reflected in these financial statements. These bodies are separate autonomous charities which are affiliated to The Scout Association.

### 4. Accounting Policies

The financial statements have been prepared in accordance with applicable accounting standards and comply with the Statement of Recommended Practice *Accounting and Reporting by Charities*, published in 2005.

#### (a) Accounting convention

The financial statements are prepared under the historical cost convention as modified to include the revaluation of fixed assets and investments.

#### (b) Recognition of income

#### Voluntary income

Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when received. The value of services provided by volunteers has not been included.

#### County levy

The County Levy is now payable by youth members only in advance for a year ended 31 March. The amount receivable for the year ended 31 March 2022 is shown in the Statement of Financial Activities.

#### Investment income

Interest is accounted for on an accruals basis and includes all amounts earned up to 31 March 2022.

#### Incoming resources from charitable activities

This comprises income from the provision of services and activities supporting the objects of the Scout Council through operations including the County Campsite at Braid Wood.

The charitable activities have been analysed under the following headings:

- Scouting Activities and Events
- Development of Scouting
- Adult Support and Training
- Support and Services to the Scout Movement

The Scout Council's activities are largely financed by the levy on members and income from charitable activities. The activities have been classified as described in Note 6 below, and where income arises from these activities it is classified in the same manner.

Where possible the income and costs relating to a cost-centre are allocated in full to one of the above categories, but, in practice, more than one activity may be involved and details of the allocations are shown in note 5.

**(c) Support costs**

Support costs comprise the costs which enable the charitable activities to be conducted, but do not in themselves constitute a charitable activity. The support costs have been allocated to the costs of charitable activities based, as far as possible, on either the responsibilities of the member or members incurring the costs, or the reason for the resources expended.

**(d) Governance costs**

These are the costs associated with the governance arrangements of the charity which relate to compliance with legal and statutory requirements of the charity as opposed to those costs associated with fundraising or charitable activities. They include audit fees, the cost of trustee meetings, and of preparing statutory accounts.

**(e) Fixed assets**

The cost of acquiring fixed assets used for charitable purposes is capitalised and depreciation is calculated to write off the cost of assets brought into use at the Balance Sheet date on a straight line basis over their estimated useful lives.

In the case of the freehold buildings at Braid Wood the useful life is taken as 30 years, except for the new Schofield building which is taken to have a useful life of 50 years. No depreciation is provided on the freehold land.

Any gains or losses on the disposal of fixed assets held for charitable use are reflected in Net Incoming Resources in the Statement of Financial Activities.

**(f) Grants payable**

Grants payable are included in the Statement of Financial Activities as expenditure in the period in which the award is made. Grants which have been approved by the Trustees and agreed with the beneficiary but which are unpaid at the year-end are accrued. Grants where the beneficiary has not been informed or has to meet certain conditions before the grant is released are not accrued.

**(g) Nature of Funds**

Following the requirements of the Statement of Recommended Practice, the Funds of the Scout Council at the March 2022 Balance Sheet date show no Restricted Funds.

**Revaluation Reserve**

In March 2008 a professional revaluation of the land and buildings at Braid Wood Training and Activity Centre was carried out and the updated value was quoted as £750,000, an increase of £704,354 over previously written down value of £45,646. Subsequently, after the demolition of the main building and the dilapidated outgoings at Braid Wood the revaluation reserve was reduced to £386,097.

Following a five year revaluation the revaluation reserve was increased to £525,173. It was felt to be both prudent and sensible to show this reserve in the accounts as an item separate from the General Fund.

## 5. INCOMING RESOURCES

	This Year Total Funds <u>all</u> <u>unrestricted</u> £	This Year Total Funds <u>all</u> <u>unrestricted</u> £	Prior Year Total Funds <u>all</u> <u>unrestricted</u> £	Prior Year Total Funds <u>all</u> <u>unrestricted</u> £
<b>a) Incoming resources from generated funds</b>				
County Levy	98,875		149,835	
Buckinghamshire Council Grants re Covid support	10,667		21,099	
Other grants and donations			4,181	
		109,542		175,115
<b>b) Incoming resources from charitable activities</b>				
Section programme and activities				
Other activities				
Beavers				
Inclusion & Diversity				
Jamboree			2,463	
Other International				
Media & Communication	33			
Duke of Edinburgh Income	3,009		1,489	
Other Programme	8,343			
Scouting activities and events		11,385		3,952
<b>c) Braid Wood Campsite</b>				
Braid Wood Campsite fees		50,576		(7,897)
<b>d) Central and Adult Support</b>				
Adult Support and Training	175			
Central Support/Office	1,299		6,394	
		1,474		6,394
<b>b) Investment income</b>				
Scout Association Short Term Investment Interest	270		1,002	
Other Dividends and Interest	27	297		1,002
		<u>173,274</u>		<u>178,566</u>

## 6. RESOURCES EXPENDED

		This Year Total Funds <u>all unrestricted</u>	This Year Total Funds <u>all unrestricted</u>
	£	£	£
<b>a) Charitable activities</b>			
Donations and grants			
<b>b) Scouting activities and events</b>			
Section programme and activities			
Other activities			
Beavers	1,100		(350)
Squirrels	162		
Development	150		
Inclusion & Diversity	407		2,227
Jamboree	(10,186)		16,521
Other International	230		
Media & Communication	3,111		3,162
Duke of Edinburgh Expense	2,129		114
County Camp 2019	-		
Other Programme	5,426		333
		2,529	22,007
<b>b) Braid Wood Campsite</b>		33,714	16,024
<b>c) Adult Support and Training</b>			
Activities	(34)		25
Adult Training	1,972		417
Adult Awards	583		150
Annual Dinner	5,819		
Safeguarding	-		
		8,340	592
<b>d) Central Support Costs</b>			
Administration and Secretarial	30,665		28,351
Meetings and Conferences	1,049		819
Insurance	5,088		960
Postage and Telephones	1,909		7,847
Printing and Stationery	1,210		2,471
Rent	11,248		11,249
Travel	926		207
Miscellaneous	12,411		10,016
		64,506	61,920
		109,089	100,543
<b>e) Depreciation</b>			
Braid Wood	20,295		19,753
Central Support	916		916
		21,211	20,669
<b>TOTAL RESOURCES EXPENDED</b>		<u>130,300</u>	<u>121,212</u>

e) Resources expended include:

	2021/22	2020/21
Wages, salaries & Pensions	£ 20,578	£ 22,071
Audit fees	5,294	6,280
Trustees' expenses reimbursed	762	206

During the year 3 Trustees were reimbursed for their out of pocket expenses arising from attending meetings and carrying out their responsibilities and activities.

7. TANGIBLE FIXED ASSETS

Asset cost	Freehold land and Buildings (Braid Wood)	Plant and Machinery (Braid Wood (Braid Wood Pump) Mower)		Braid Wood Compactor	Furniture, and Equipment	Total
	£	£	£	£	£	£
1st April 2021	1,104,898	31,196	8,658	798	42,891	1,188,441
Additions	32,800					32,800
Disposals	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
31st March 2022	<u>1,137,698</u>	<u>31,196</u>	<u>8,658</u>	<u>798</u>	<u>42,891</u>	<u>1,221,241</u>
<b>Depreciation</b>						
1st April 2021	199,808	17,883	8,657	416	39,352	266,116
Charge for the year	18,441	1,775	-	79	916	21,211
Eliminated on disposal	-	-	-	-	-	-
31st March 2022	<u>218,249</u>	<u>19,658</u>	<u>8,657</u>	<u>495</u>	<u>40,268</u>	<u>287,327</u>
<b>Net Book Value</b>						
1st April 2021	905,090	13,313	1	382	3,539	922,325
31st March 2022	<u>919,449</u>	<u>11,538</u>	<u>1</u>	<u>303</u>	<u>2,623</u>	<u>933,914</u>

Depreciation rates are as follows:

Schofield building	1/50th of original cost per annum
Other buildings	1/30th of original cost per annum
Plant and machinery	10 - 20% per annum, straight line basis
Furniture, fittings and equipment	20 to 33.33% per annum straight line basis

The property at Braid Wood was revalued by the Executive Committee, with effect from 1 April 2013, in line with the increase in the insurance value of the buildings over the period of five years since the previous revaluation.

## 8. STOCKS

	31st March 2022	31st March 2021
	£	£
Duke of Edinburgh Award Scheme Stock	2,412	726
Stamps	1,469	1,739
	<u>3,881</u>	<u>2,465</u>

## 9. DEBTORS

	31st March 2022	31st March 2021
Prepayments and accrued income	31,846	5,875
Loan Receivable	-	6,000
	<u>31,846</u>	<u>11,875</u>

A loan agreement was signed with High Wycombe District in February 2019. The balance of the loan was paid during the year. It was agreed that no interest would be charged.

## 10. CASH AT BANK AND IN HAND

	31st-March 2022	31st March 2021
Cash at bank and in hand	54,592	43,268
The Scout Association - Short term Investment Service	220,000	220,000
	<u>274,592</u>	<u>263,268</u>

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

	31st March 2022	31st March 2021
	£	£
Creditors	10,185	8,860
Receipts in advance	-	-
	<u>10,185</u>	<u>8,860</u>

## 12. SUMMARY OF FUND MOVEMENTS

	31st March 2021	Incoming Resources	Outgoing Resources	Transfers	31st March 2022
	£	£	£	£	£
<b>Unrestricted Funds</b>					
General Fund	665,900	42,974	-		708,874
Revaluation Reserve	525,173	-	-		525,173
<b>Totals</b>	<u>1,191,073</u>	<u>42,974</u>	<u>-</u>	<u>-</u>	<u>1,234,047</u>

## 13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	General Fund	Revaluation Reserve	Total Funds
	£	£	£
Tangible fixed assets	408,741	525,173	933,914
Current assets	310,318	-	310,318
Current liabilities	(10,185)	-	(10,185)
<b>Net assets at 31st March 2022</b>	<u>708,874</u>	<u>525,173</u>	<u>1,234,047</u>

## **Independent Auditors' Report to the Trustees of Buckinghamshire Scout Council**

We have audited the financial statements of Buckinghamshire Scout Council for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Generally Accepted Accounting Practice.

The report is made solely to the charity's trustees, as a body, in accordance with regulations made under section 154 of the Charities Act 2011. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume liability to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

### **Respective responsibilities of trustees and auditors**

As explained more fully in the Trustees' Responsibilities Statement, the trustees are responsible for the preparation of financial statements which give a true and fair view.

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

### **Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error.

This includes an assessment of: whether the accounting policies are appropriate to the charity's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements.

In addition, we read all the financial and non-financial information in the Trustees' Annual Report to identify material inconsistencies with the audited financial statement and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge required by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

### **Opinion on financial statements**

In our opinion the financial statements:

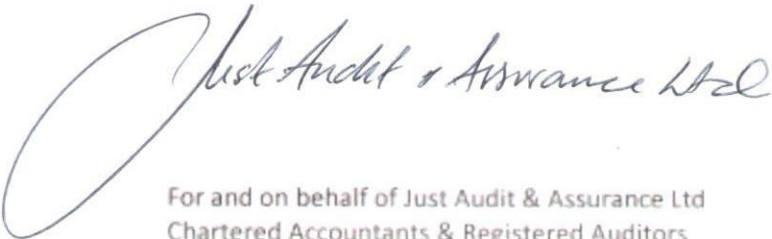
- give a true and fair view of the state of the charity's affairs as at 31 March 2022; and of its incoming resources and application of resources, for the year then ended;

- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Charities Act 2011.

**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

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



For and on behalf of Just Audit & Assurance Ltd  
Chartered Accountants & Registered Auditors

Gerrards Cross, Bucks  
SL9 8ES

Date: 11<sup>th</sup> June 2022

**BUCKINGHAMSHIRE SCOUT COUNCIL**

England & Wales - Charity number 1018127

---

# Accounts

---

**BUCKINGHAMSHIRE SCOUT COUNCIL**  
**Statement of Financial Activities**

		<b>For the Period Ended 31st March 2021</b>	<b>For the Period Ended 31st March 2020</b>
	Notes	£	£
<b>INCOMING RESOURCES</b>	5		
<b>Incoming resources from generated funds</b>			
Donations and grants		25,280	-
County Levy		149,835	140,712
		<u>175,115</u>	<u>140,712</u>
<b>Incoming resources from charitable activities</b>			
Scouting activities and events		3,952	71,058
Braid Wood Campsite		(7,897)	70,887
Central and Adult Support		6,394	5,919
Investment income		1,002	801
<b>TOTAL INCOMING RESOURCES</b>		<u><u>178,566</u></u>	<u><u>289,377</u></u>
<b>RESOURCES EXPENDED</b>	6		
<b>Charitable activities</b>			
Donations and grants		-	
Scouting activities and events		22,007	328,799
Braid Wood Campsite		16,024	24,264
Adult Support and Training		592	24,154
Central Support costs		61,918	66,719
Resources Expended before Depreciation		<u>100,541</u>	<u>443,936</u>
Depreciation		20,669	19,997
<b>TOTAL RESOURCES EXPENDED</b>		<u><u>121,210</u></u>	<u><u>463,933</u></u>
<b>NET INCOMING RESOURCES</b>		57,356	(174,556)
<b>NET MOVEMENT IN FUNDS</b>		<u>57,356</u>	<u>(174,556)</u>
<b>TOTAL FUNDS AT START OF YEAR</b>		1,133,719	1,308,275
<b>TOTAL FUNDS AT END OF YEAR</b>		<u><u>1,191,075</u></u>	<u><u>1,133,719</u></u>

**BUCKINGHAMSHIRE SCOUT COUNCIL**  
**Balance Sheet as at**  
**End of Financial Year**

	<u>Notes</u>	31st March 2021	31st March 2020
		£	£
<b>FIXED ASSETS</b>			
Tangible fixed assets	7	922,325.00	942,994.00
Total fixed assets		922,325.00	942,994.00
<b>CURRENT ASSETS</b>			
Stocks	8	2,465.00	3,860.00
Debtors	9	11,875.00	54,060.00
Cash at bank and in hand	10	263,268.00	168,541.00
Total current assets		277,608.00	226,461.00
<b>LIABILITIES</b>			
Creditors - Amounts falling due within one year	11	8,860.00	5,030.00
Receipts in advance		-	30,706.00
		8,860.00	35,736.00
<b>NET CURRENT ASSETS</b>		268,748.00	190,725.00
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		1,191,073.00	1,133,719.00
Creditors - Amounts falling due after more than one year			-
<b>NET ASSETS</b>		<b>1,191,073.00</b>	<b>1,133,719.00</b>
<b>THE COUNCIL'S FUNDS</b>			
General Fund	12	665,900.00	608,546.00
Revaluation Reserve		525,173.00	525,173.00
<b>TOTAL FUNDS</b>		<b>1,191,073.00</b>	<b>1,133,719.00</b>

Approved by the Trustees of the Buckinghamshire Scout Council and signed on their behalf by:

Chairman Peter Cathcart

Treasurer David Sutherland

## 5. INCOMING RESOURCES

	This Year Total Funds <u>all</u> <u>unrestricted</u> £	This Year Total Funds <u>all</u> <u>unrestricted</u> £	Prior Year Total Funds <u>all</u> <u>unrestricted</u> £	Prior Year Total Funds <u>all</u> <u>unrestricted</u> £
<b>a) Incoming resources from generated funds</b>				
County Levy	149,835		140,712	
Buckinghamshire Council Grants re Covid support	21,099			
Other grants and donations	4,181		-	
	<u>175,115</u>	175,115	<u>140,712</u>	140,712
<b>b) Incoming resources from charitable activities</b>				
Section programme and activities				
Other activities				
Beavers	-		18,170	
Inclusion & Diversity	-		-	
Jamboree	2,463			
Other International	-		41,716	
Media & Communication				
Duke of Edinburgh Income	1,489		3,342	
Other Programme	-		7,830	
Scouting activities and events	<u>3,952</u>	3,952	<u>71,058</u>	71,058
<b>c) Braid Wood Campsite</b>				
Braid Wood Campsite fees		(7,897)		70,887
<b>d) Central and Adult Support</b>				
Adult Support and Training	-		5,718	
Central Support/Office	6,394		201	
	<u>6,394</u>	6,394	<u>5,919</u>	5,919
<b>b) Investment income</b>				
Scout Association Short Term Investment Interest	1,002		801	
Other Dividends and Interest	-		-	
		1,002		801
		<u>178,566</u>		<u>289,377</u>

## 6. RESOURCES EXPENDED

		This Year Total Funds <u>all unrestricted</u>	This Year Total Funds <u>all unrestricted</u>
	£	£	£
<b>a) Charitable activities</b>			
Donations and grants		-	-
<b>b) Scouting activities and events</b>			
Section programme and activities			
Other activities			
Beavers	(350)	20,373	
Development	-	7,121	
Inclusion & Diversity	2,227	840	
Jamboree	16,521	36,135	
Other International	-	33,885	
Media & Communication	3,162	5,307	
Duke of Edinburgh Expense	114	1,929	
County Camp 2019	-	214,009	
Other Programme	333	9,200	
		<u>22,007</u>	<u>328,799</u>
<b>b) Braid Wood Campsite</b>			
		16,024	24,264
<b>c) Adult Support and Training</b>			
Activities	25	4,233	
Adult Training	417	11,224	
Adult Awards	150	456	
Annual Dinner	-	8,122	
Safeguarding	-	119	
		<u>592</u>	<u>24,154</u>
<b>d) Central Support Costs</b>			
Administration and Secretarial	28,351	27,275	
Meetings and Conferences	819	3,684	
Insurance	960	2,869	
Postage and Telephones	7,844	4,099	
Printing and Stationery	2,471	2,035	
Rent	11,249	11,249	
Travel	539	7,126	
Miscellaneous	10,277	58,337	
		<u>62,510</u>	<u>58,337</u>
		<u>101,133</u>	<u>435,554</u>
<b>e) Depreciation</b>			
Braid Wood	-	19,934	
Central Support	-	63	
		<u>-</u>	<u>19,997</u>
<b>TOTAL RESOURCES EXPENDED</b>		<u><u>101,133</u></u>	<u><u>455,551</u></u>

**c) Resources expended include:**

	2020/21	2019/20
	£	£
Wages, salaries & Pensions	22,071	17,569
Audit fees	6,280	7,090
Trustees' expenses reimbursed	206	4,403

During the year 5 Trustees were reimbursed for their out of pocket expenses arising from attending meetings and carrying out their responsibilities and activities.

**7. TANGIBLE FIXED ASSETS**

	Freehold land and Buildings (Braid Wood)	Plant and Machinery (Braid Wood Pump)	(Braid Wood Mower)	Braid Wood Compactor	Furniture, and Equipment	Total
<b>Asset cost</b>	£	£	£	£	£	£
1st April 2020	1,104,898	31,196	8,658	798	42,891	1,188,441
Additions	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
31st March 2021	<u>1,104,898</u>	<u>31,196</u>	<u>8,658</u>	<u>798</u>	<u>42,891</u>	<u>1,188,441</u>
<b>Depreciation</b>						
1st April 2020	181,908	16,109	8,657	337	38,436	225,450
Charge for the year	17,900	1,774	-	79	916	20,669
Eliminated on disposal	-	-	-	-	-	-
31st March 2021	<u>199,808</u>	<u>17,883</u>	<u>8,657</u>	<u>416</u>	<u>39,352</u>	<u>266,116</u>
<b>Net Book Value</b>						
1st April 2020	922,990	15,087	1	461	4,455	942,994
31st March 2021	<u>905,090</u>	<u>13,313</u>	<u>1</u>	<u>382</u>	<u>3,539</u>	<u>922,325</u>

Depreciation rates are as follows:

Schofield building	1/50th of original cost per annum
Other buildings	1/30th of original cost per annum
Plant and machinery	10 - 20% per annum, straight line basis
Furniture, fittings and equipment	20 to 33.33% per annum straight line basis

The property at Braid Wood was revalued by the Executive Committee, with effect from 1 April 2013, in line with the increase in the insurance value of the buildings over the period of five years since the previous revaluation.

## 8. STOCKS

	31st March 2021 £	31st March 2020 £
Duke of Edinburgh Award Scheme Stock	726	2,556
Stamps	1,739	1,304
	<u>2,465</u>	<u>3,860</u>

## 9. DEBTORS

	31st March 2021	31st March 2020
Prepayments and accrued income	5,292	45,060
Loan Receivable	6,000	9,000
	<u>11,292</u>	<u>54,060</u>

A loan agreement was signed with High Wycombe District in February 2019. The Capital sum of £12,000 is repayable in 4 equal payments each September from September 2019. Interest is chargeable at the Scout Association rate and is payable at the end.

## 10. CASH AT BANK AND IN HAND

	31st March 2021	31st March 2019
Cash at bank and in hand	43,268	18,541
The Scout Association - Short term Investment Service	220,000	150,000
	<u>263,268</u>	<u>168,541</u>

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

	31st March 2021 £	31st March 2020 £
Creditors	8,860	5,000
Receipts in advance	-	30,706
	<u>8,860</u>	<u>35,706</u>

## 12. SUMMARY OF FUND MOVEMENTS

	31st March 2020 £	Incoming Resources £	Outgoing Resources £	Transfers £	31st March 2021 £
<b>Unrestricted Funds</b>					
General Fund	608,546	57,354	-		665,900
Revaluation Reserve	525,173	-	-		525,173
<b>Totals</b>	<u>1,133,719</u>	<u>57,354</u>	<u>-</u>	<u>-</u>	<u>1,191,073</u>

## 13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	General Fund £	Revaluation Reserve £	Total Funds £
Tangible fixed assets	397,152	525,173	922,325
Current assets	277,608	-	277,608
Current liabilities	(8,860)	-	(8,860)
<b>Net assets at 31st March 2021</b>	<u>665,900</u>	<u>525,173</u>	<u>1,191,073</u>