



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
NET CURRENT ASSETS		300,133	268,748
TOTAL ASSETS LESS CURRENT LIABILITIES		1,234,047	1,191,073
Creditors - Amounts falling due after more than one year			
NET ASSETS		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
TOTAL FUNDS		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

	Freehold land and Buildings (Braid Wood)	Plant and Machinery (Braid Wood Pump)	(Braid Wood Mower)	Braid Wood Compactor	Furniture, and Equipment	Total
Asset cost	£	£	£	£	£	£
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	1,137,698	31,196	8,658	798	42,891	1,221,241
<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	218,249	19,658	8,657	495	40,268	287,327
<b>Net Book Value</b>						
1st April 2021	905,090	13,313	1	382	3,539	922,325
31st March 2022	919,449	11,538	1	303	2,623	933,914

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:

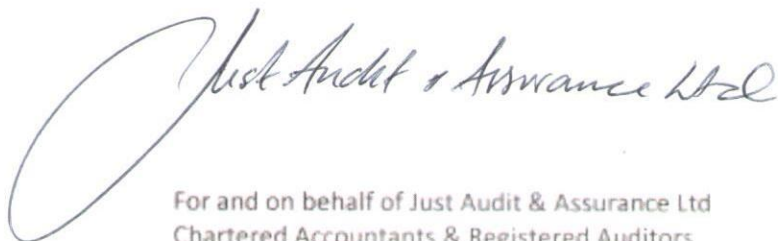
- give a true and fair view of the state of the charity's affairs as at 31 March 2022; and of its incoming resources and application of resources, for the year then ended;

- 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