

## Trustees' Annual Report to the Charity Commission for the period from 1 April 2020 to 31 March 2021

Charity name: British Scouting Overseas Area Scout Council

Charity registration number: 1151702

United Kingdom Scout Headquarters registration number: 10000205

### Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<p><b><u>The Purpose of Scouting</u></b> Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society</p> <p><b><u>The Values of Scouting</u></b> As Scouts we are guided by these values:  <b><u>Integrity</u></b> - We act with integrity; we are honest, trustworthy and loyal.  <b><u>Respect</u></b> - We have self-respect and respect for others.  <b><u>Care</u></b> - We support others and take care of the world in which we live.  <b><u>Belief</u></b> - We explore our faiths, beliefs and attitudes.  <b><u>Co-operation</u></b> - We make a positive difference; we co-operate with others and make friends</p>
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<p><b><u>The Scout Method</u></b> Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting and:  - enjoy what they are doing and have fun  - take part in activities indoors and outdoors</p>

		<ul style="list-style-type: none"> <li>- learn by doing</li> <li>- share in spiritual reflection</li> <li>- take responsibility and make choices</li> <li>- undertake new and challenging activities</li> <li>- make and live by their Promise</li> </ul>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	<b>British Scouting Overseas meets the Charity Commission's public benefit criteria under both the advancement of education and the advancement of citizenship or community development headings</b>

### Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	<b>The charity makes limited grants of £100 to assist in opening new Groups and new Sections of existing Groups. The policy is defined in the charity's internal document dealing with Governance and Compliance</b>
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	<b>British Scouting Overseas is entirely volunteer managed and led. It is our policy that no volunteer should be out of pocket as a result of their voluntary work with the charity. However, our volunteers often donate financially as well as giving their time and skills</b>
Other		

## Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<b>Please refer to the attached copy of our Annual Review</b>

### Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	<b>See above</b>
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	<b>The charity does not have sufficient funds to invest in longer term investments. The charity has therefore adopted a risk averse strategy to the investment of its funds. All funds are held in a mainstream bank</b>

Other		
-------	--	--

## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	<b>The trustees are of the view that the charity is sufficiently resourced</b>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	<b>The charity's policy on reserves is to hold sufficient resources to continue the activities of the charity should income fall short</b>
Amount of reserves held	Para 1.22	<b>Three months' operating costs minimum</b>
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	

## Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	<b>Membership subscriptions</b>
Investment policy and objectives including any social investment policy adopted	Para 1.46	
	Para 1.46	<b>The trustees have identified the major risks to which they believe the charity is exposed and have compiled a risk register,</b>

A description of the principal risks facing the charity		<p>which is reviewed regularly, so that mitigating activities can be evaluated</p> <p>The charity has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss, these include two signatories for all payments and comprehensive insurance policies to ensure that insurable risks are covered</p> <p>The risk register covers risks under the following headings:</p> <ul style="list-style-type: none"> <li>- external risks (including reputational)</li> <li>- regulatory and compliance risks (particularly safeguarding and data protection)</li> <li>- financial risks</li> <li>- operational risks (particularly health and safety and loss/damage to property)</li> </ul>
Other		

## Structure, Governance and Management

Description of charity's trusts:		British Scouting Overseas is a trust established under its rules which are common to all such units of The Scout Association
Type of governing document	Para 1.25	<p>The governing documents of British Scouting Overseas are those of The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and The Policy, Organisation and Rules of The Scout Association</p> <p>The charity has also adopted a Governance and Compliance document to supplement the above</p>

How is the charity constituted?	Para 1.25	<b>Unincorporated</b>
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	<b>Election of six trustees (three-year terms, with option for a further term of three years, staggered retirement) plus the Secretary and Treasurer: by the Council (representing the membership and supporters of British Scouting Overseas) plus nomination at the AGM of the Chair and up to six others with appropriate skills and experience</b>

### Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	<b>The charity provides induction and training for trustees by using the materials and facilities of The Scout Association, including an initial programme tailor-made for trustees in The Scout Association</b>
The charity's organisational structure and any wider network with which the charity works	Para 1.51	<b>The charity operates as part of the organisation and structure of The Scout Association</b>
Relationship with any related parties	Para 1.51	
Other		

## Reference and Administrative details

Charity name	<b>British Scouting Overseas Area Scout Council</b>
Other name the charity uses	<b>British Scouting Overseas; BSO</b>
Registered charity number	<b>1151702</b>
Charity's principal address	<b>The Secretary British Scouting Overseas 69 Five Ashes Road CHESTER CH4 7QS</b>

## Names of charity trustees who manage the charity

Trustee name	Office (if any)	Dates acted (if not for whole year)	Name of person (or body) entitled to appoint trustee (if any)
<b>Adrian Richardson</b>	<b>Elected</b>		<b>Council</b>
<b>Alice Minto</b>	<b>Elected</b>		<b>Council</b>
<b>Becca Felgate</b>	<b>Nominated</b>		<b>Commissioner</b>
<b>Ben Balaam</b>	<b>Treasurer</b>		<b>Ex officio</b>
<b>Charlena Rupp</b>	<b>Nominated</b>		<b>Commissioner</b>
<b>Charlotte Thompson</b>	<b>Nominated</b>		<b>Commissioner</b>
<b>David Bull</b>	<b>Secretary</b>		<b>Ex officio</b>
<b>Firas al Amri</b>	<b>Nominated</b>		<b>Commissioner</b>
<b>Graham Bell</b>	<b>Elected</b>		<b>Council</b>
<b>Irene Orford</b>	<b>Chair</b>		<b>Ex officio</b>
<b>Jan Miller</b>	<b>Elected</b>		<b>Council</b>
<b>John Broxis</b>	<b>Nominated</b>		<b>Commissioner</b>
<b>Matt Lightfoot</b>	<b>Elected</b>		<b>Council</b>
<b>Nathan Prince</b>	<b>Commissioner</b>		<b>Ex officio</b>
<b>Sandro Pace-Bonello</b>	<b>Elected</b>		<b>Council</b>
<b>Sarah Webber</b>	<b>Co-opted</b>		<b>Council</b>
<b>Yasma Osman</b>	<b>Nominated</b>		<b>Commissioner</b>

**Corporate trustees – names of the directors at the date the report was approved**

<b>None</b>		

**Name of trustees holding title to property belonging to the charity**

Trustee name	Dates acted if not for whole year	
<b>None</b>		

**Funds held as custodian trustees on behalf of others**

Description of the assets held in this capacity	<b>Not applicable</b>
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	



### Additional information (optional)

#### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
Not applicable		

Not applicable		

#### Name of chief executive or names of senior staff members (Optional information)

None
------

### Exemptions from disclosure

#### Reason for non-disclosure of key personnel details

Not applicable
----------------

### Other optional information

Not applicable
----------------

### Declarations

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

#### Signed on behalf of the charity's trustees

Signatures:

Irene Orford

D Bull

Full names:

Irene Elizabeth Orford

David Bull

Position (eg Secretary, Chair, etc):

Chair

Secretary

Date:

19 September 2021

# British Scouting Overseas Annual Review

Year ending: March 2021  
Published: September 2021











# Words from the Area President

"The resilience, fortitude, good humour and innovative thinking that BSO's young people and leaders have shown over the last year are great examples of making that hashtag a reality."

#SkillsForLife

## By John May OBE DL

The Scout Association uses the hashtag #SkillsForLife on social media. The resilience, fortitude, good humour and innovative thinking that BSO's young people and leaders have shown over the last year are great examples of making that hashtag a reality. Sadly, I haven't been able to witness any of this first-hand, stuck, as I have been, in rural Oxfordshire. But I have seen pictures of amazing programmes, joined meetings online to laugh (and sometimes cry) with many of you, and have followed tweets, Instagram posts and Facebook threads that have transported me to every corner of our amazing Area.

This year has been a disrupted and bumpy one for so many families in so many countries. In many ways, I think, it's been harder than 2020. The initial shock of that first lockdown turned into a long, hard slog.

What, for some, may have started out as a novel break in routine, has turned into an experience that has put pressure on every aspect of our lives. Scouting has provided a constant and consistent light in what, for many, has been a surprisingly dark existence. Our Scouting has helped us to look wide and then look wider still.

So, I write this year with even more gratitude than usual. Thank you for keeping Scouting alive. Irene, as you step down as our Area Chair after an exceptional term of service, thank you to you and everyone else in our Area and District teams who support adults, for providing the governance, management and leadership that our Area needs. To those of you who work directly with young people, thank you for making a difference in their lives and helping them find joy and fulfilment. And to our Area's young people, thank you for joining in the great game of Scouting.

May we look forward to a more normal twelve months ahead, to everyone having the opportunity to meet face-to-face, to us all living out the ambition of our Scout Promise – and to making lasting memories of fun and friendship.

With all my best wishes,




## Area President

# Words from the Area Chair

"BSO is so unique and it  
embodies the scouting values  
we hold so dear."

**Integrity • Respect • Care • Belief • Co-operation**

---

# Annual Report

# 2020-21

---

Nathan Prince, Area Commissioner

---



## **Area Commissioner's Report 2021**

I cannot believe that I am writing my second annual report as Area Commissioner, nearly all of which has been through an unprecedented period of uncertainty. It hasn't been the easiest of roles to undertake when there has been so much change and uncertainty, but due to our amazing "Team BSO" spirit at Group, District and Area levels, we have journeyed successfully through this and are now starting to come out the other side.

Over the last two years, Scouting has had an important role in helping with the mental and physical implications that the virus has caused. It's been amazing to see fantastic Scouting taking place across the Area on a weekly basis thanks to so many committed and wonderful volunteers. Our AGM gives me an opportunity to reflect on what has happened over the last year and to think about the year to come.

This year we have seen some amazing online programmes delivered at all levels. It was great to see Districts and Groups running virtual camps throughout the year where we saw our young members making lots of art, ice sculptures, getting soaked, throwing neckers at each other and wearing many layers (one of our young members wearing a total of 38 t-shirts!). We've even seen a few very lucky Groups having real-life camps whilst adhering to difficult restrictions. We should all be immensely proud that BSO has lived up to our Scouting values throughout this difficult time.

An inevitable consequence of a worldwide pandemic is that our numbers have declined. As an Area, we have been pragmatic about this and I am reassured to see numbers slowly creeping up as we move to face-to-face Scouting. It would appear we did not fair too badly. We even managed to open/reopen two new Groups - 1<sup>st</sup> Jerudong in Brunei and 1<sup>st</sup> Naples in Italy.

We now have 828 leaders, a drop of 11% and 2,182 young people, a decline of 26%. BSO has always been very resilient and our task now must be to put ourselves in the best position to bounce back and surpass our previous membership numbers.

What has been incredible is that during the lockdown, many of our young people have worked hard to gain their top awards, with 58 earning the Chief Scout's Bronze Award, 104 gaining their Chief Scout's Silver Award and 50 gaining their Chief Scout's Gold Award. In addition, 15 Chief Scout's Platinum Awards, 5 Chief Scout's Diamond Awards, and 3 Queen's Scout Awards were achieved. This is quite frankly amazing and has surpassed much of the rest of UK Scouting.

For the Duke of Edinburgh's International Award, our young people have continued working hard to finish off their awards and 10 completed Bronze, 10 their Silver and

5 their Gold. Behind each and every award, we must recognise the huge number of adults working behind the scenes to make sure our young people succeed and get the most out of Scouting.

For a slightly different type of youth award, I was super proud to attend presentations for Scout Carl Gagnon (photo right, centre) of the 1<sup>st</sup> Bougival Scouts for achieving the Bear Grylls Unsung Hero Award which was awarded for showing courage in the face of adversity.



Additionally, Carl was awarded the Cornwell Scout Badge. The Cornwell Badge is rarely given and presented only to individuals who show exceptional gallantry and meritorious conduct.

I could not be prouder of our many achievements during what has been one of the most difficult periods of our existence. My sincerest congratulations to all those gaining top honours and well done for demonstrating your Scouting resilience.

Our 2019-23 strategy has an objective to develop, support and encourage participation in the top awards (Queen Scout's Award, Chief Scout's Awards, Duke of Edinburgh's Award, Scouts of the World Award, Explorer/Young Leader Belt). It's been reassuring to see that Duke of Edinburgh International Award registrations continue to increase across the Area with several Groups receiving their licences as International Award Operators. This will enable even more of our young people to receive top awards.

Looking forward to the next year, we are planning an Area-level conference early next year to refresh our 2019-23 strategy which needs to concentrate on post-Covid recovery. Our strategy will remain aligned with The Scout Association's four key areas: Growth, Youth Shaped; Community Impact and Inclusion. The aim of the conference will be to assist Area and District teams to support the Groups that have been most impacted by Covid; to recover pre-covid membership and identify parts of the strategy that need extra work.

I know that we will build back, perhaps even a bit better and more robust, knowing where our challenges lie and move on together in positivity and hope.

To conclude, I'd like to say thank you to two people. The first is to my friend and confidant Matt Lightfoot who served as a Deputy Area Commissioner for four years until the end of May. During this time Matt worked tirelessly for the benefit of the Area, most recently with the work to ensure post-Covid reopening guidance and processes were in-place and also kicking off our youth engagement strategy. Matt is

now doing some cool stuff for the World Organization of the Scout Movement and I'm really pleased that he remains on the BSO Executive.

I would like to say a second thank you to our Area Chair, Irene Orford, who was only supposed to have stayed for one year but has continued for four and is now sadly stepping down from the role. She has put many, many hours of work into supporting the Executive, myself and my predecessor Peter Dawes. I will remain forever grateful for her wise advice, guidance and friendship. She will be sorely missed.

I would also like to take the opportunity to welcome our new Chair, Jane Warne, back to British Scouting Overseas. Jane's most recent role was as District Commissioner for the Middle East and before that she was the County Commissioner for Suffolk Scouts. Jane has a brilliant track record in Scouting and I know that this key position will remain in very capable hands.

Finally, I'd like to say a massive thank you to the Area Team, who have supported me endlessly throughout the year, to my Deputies Debbie, Graham and Howard (who replaced Matt), and to all the teams they manage; District Commissioners Bob, Jon, PK and Shelly; Irene our Area Chair, David, Area Secretary and Ben, our Area Treasurer. But most importantly, thank you for your dedication to Scouting and for still being there for our young people.

Yours in British Scouting Overseas,

Nathan

**Nathan Prince**  
**Area Commissioner**



# Annual Accounts

For year

1<sup>st</sup> April 2020

to

31<sup>st</sup> March 2021

## AUDITED ACCOUNTS

August 2021

### **British Scouting Overseas**

Ben Balaam – BSO Area Treasurer  
9 Pipit Place,  
Upper Horsebridge,  
Hellingly,  
East Sussex,  
BN27 1FT.  
United Kingdom

T: +44 (0)1323 842 580

M: +44 (0)7917 091 868

E: [ben.balaan@britishscoutingoverseas.org.uk](mailto:ben.balaan@britishscoutingoverseas.org.uk)

W: [www.britishscoutingoverseas.org.uk](http://www.britishscoutingoverseas.org.uk)

Registered charity number 1151702

## PREFACE COMMENTS

### 1. BSO ACCOUNT MANAGEMENT

#### 1.1. The BSO Accounts

- 1.1.1. Collated and recorded from income and expenditure which has been notified/received during the last accounting year.

#### 1.2. Area Treasurer

- 1.2.1. Member of the BSO Executive Committee
- 1.2.2. Ben Balaam – Appointed to the role of British Scouting Overseas - Area Treasurer on 5<sup>th</sup> September 2014.

#### 1.3. Transactions

- 1.3.1. Instigated and implemented by the Area Treasurer on the receipt of the appropriate expense claim, being approved by the appropriate authority for expenditure approval, or in accordance with the funds holding in question i.e. TSA Membership Fees, Camp/Activity/Event accounts/Held in BSO Account on behalf of.

### 2. BSO ACCOUNT FUNDS LOCATION

- 2.1. These are held in the one Bank Account and no cash or cheques are held outside of this.
- 2.2. Active Account is 'British Scouting Overseas – Community Account' with Barclays Bank.

### 3. FUND HOLDING CATEGORIES

#### 3.1. Unrestricted Funds

- 3.1.1. Open for general operational usage
- 3.1.2. No account funds are currently held in cash, only within Bank Account and fully accounted in the Bank Statements

#### 3.2. Reserved Funds for TSA Membership Fees

- 3.2.1. These are transfer funds; only transferred through the BSO account for ease of The Scout Association's collection process and thus only recorded to agree with BSO bank statements.
- 3.2.2. These are The Scout Association's funds and would be referenced accordingly in TSA's Accounts.
- 3.2.3. These cover Headquarters collected fund receipts for Capitation and Jamboree payments and do not contribute to or influence BSO primary accounting records, in accord.
- 3.2.4. **Note:** Within accounts, funds are recorded collected and held over into following year's accounts, at which time when all collections complete, the portion for HQ Membership Fees will be transferred and the Member Fees for BSO apportioned in accord.

### **3.3. Designated Funds**

- 3.3.1. There are no accountancy restrictions in the application of these funds and thus pending Executive agreement can be re-accounted, if necessary, as unrestricted.

### **3.4. Designated Event Funds**

- 3.4.1. BSO Account includes collection of attendance fees from participants and stage payment of funds at appropriate times to Event Organisers.
- 3.4.2. Current funds held from Events during the accounting year includes:
- World Scout Jamboree 2019
  - Wings

### **3.5. Held Funds on behalf of others**

- 3.5.1. Where funds are transferred through BSO Account towards others, these are held restricted on their behalf until claimed pending appropriate funds release approvals, in most cases applicable being restricted expenditure for designated uses only!

### **3.6. Endowment Funds**

- 3.6.1. No funds held by BSO in this type of account.

---

## **4.0 ALLOCATIONS AND DESIGNATIONS OF 2021-22 BSO ACCOUNTS**

### **4.1 2020/21 ACCOUNTS**

### **4.2 DESIGNATED FUNDS HELD WITHIN ABOVE ACCOUNTS**

### **4.3 RESERVED TRANSFER FUNDS**

### **4.4 EVENT FUNDS CURRENT STATUS**

### **4.5 BSO EVENTS SURPLUS/DEFICIT FUNDS**

### **4.6 FUNDS HELD IN BSO 2020-21 ACCOUNT FOR OTHERS**

### **5.0 Notes to accompany 2020-21 Financial Report**

### **6.1 2020-2021 BUDGET REPORT**

### **6.2 2021-22 BUDGET PLAN**

### **7.0 2021-22 BSO FUNDING TARGET GUIDE**

## 4.1 2020/21 ACCOUNTS

(all of the account figures are in GBP)

BSO Account opening balance (Note 5.1)	£ 106,803.01	
Total income 2020/21	<u>£ 79,592.24</u>	
Total funds received 2020/21	£ 186,395.25	
Total expenditure 2020/21 (Note 5.2)		£ -119,210.01
2020/21 BSO Account's closing balance (Note 5.3)		<b>£67,185.24</b>

## 4.2 DESIGNATED FUNDS HELD WITHIN ABOVE ACCOUNTS

### BSO SUPPORT FUNDS (Note 5.4)

Opening balance Hardship Funds		
Young People	£ 1,000.00	
Adults	£ 1,000.00	
Jamboree – Start-up Loan Fund	£ 1,500.00	
Jamboree Leader Support Fund	£ 2,000.00	
Group Development – Start-up Grant	£ 1,000.00	
Emergency Fund	<u>£ 5,000.00</u>	
Opening Fund Holding	£ 11,500.00	
Total expenditure from Funds 2020/21		£ -411.25
2020/21 closing balance for held Support Funds		<b>£ 11,088.75</b>

## 4.3 RESERVED TRANSFER FUNDS

**Transferred through to The Scout Association  
and not retained or covered by BSO.**

TSA Capitation collected and transferred

TSA 2020 Membership Fees (Note 5.5)	£82,080.50	£-82,080.50	<b>£ Zero</b>
-------------------------------------	------------	-------------	---------------

TSA 2021 Membership Fees received

Before end of 2020/21 year to for

carry over to 2021/22 accounts (Note 5.6)			<b>£ 5002.50</b>
---	--	--	------------------

#### 4.4 EVENT FUNDS CURRENT STATUS

##### World Scout Jamboree 2019

(Note 5.7)

Closing balance from 2019/20 £ 15,471.08

##### WSJ-19 accounts status reconciled to date:

Total income was £126,929.70

Expenditure to date £-119,458.84

2019/20 Expenditures £ - 2,624.41

Sub-Account closing balance £ 5,542.49

##### WINGS 2020

(Note 5.8)

Opening balance £42,510.21

Refunds £ -32,616.47

Sub-Account closing balance £ 9,893.74

#### 4.5 BSO EVENTS SURPLUS/DEFICIT FUNDS

(Note 5.9)

Events Funds opening balance £ 2,517.35

BSO WSJ-19 support surplus £ 1,463.00

Total balance £ 3,980.35

Total 2020/21 expenditure £ 1,241.06

Sub-Account Balance held = £ 2,739.29

#### 4.6 FUNDS HELD IN BSO 2020-21 ACCOUNT FOR OTHERS

(Note 5.10)

##### St Helena Scout Group

For Equipment £ 2,500.00

Donation for their next WSJ attendee £ 400.00

##### Ascension Scout Group

For Equipment £ 1,300.63

Donation for their next WSJ attendee £ 400.00

##### Northern Europe District

£ 0.00

##### DDC-AS&T – “Rest of the World” District (Ben Balaam)

Business donation for Scouting Role use £ 1000.00

##### Sub-Account Total

£ 5,600.63



## Notes to accompany 2020-21 Financial Report

- 5.1 Opening Balance take from BSO account Bank statement issued on 6<sup>th</sup> April 2020 showing the balance on 31st March 2020; this being the closing balance for prior year's accounts 2019/20
- 5.2 Includes transfer funds for member fees payments to The Scout Association (TSA)
- 5.3 Closing Balance on 31<sup>st</sup> March 2021 verified against BSO account Bank statement issued on 12<sup>th</sup> April 2021.
- 5.4 These are funds set aside by BSO to cover operational requirements when called upon; they are not restricted and can be used for other use, if appropriately agreed by BSO Executive.
- 5.4.1 Note that the funds are reset each year and that Events has now been separated out from this sub-account.
- 5.5 This fund is collected on behalf of The Scout Association for Membership Fees and is finally recorded in their accounts.
- 5.5.1 It is therefore only shown as a transfer fund within BSO Accounts and therefore is not included as part of BSO's financial figures for Charity Commission Reporting.
- 5.6 Funds listed are designated funds to be held over for 2020/21 accounts
- 5.6.1 TSA Membership fees collected are restricted funds and carry over to 2020/21 financial year, all other funds held are designated but remain unrestricted.
- 5.6.2 BSO Area unrestricted balance is available for budgeted expenditure planning.
- 5.7 WSJ-19 funds requires final and a total reconciliation, pending final invoice(s) expected, as advised by the WSJ-19 Contingent Leader to be covered and any refunds to be made pending account details for both which £4,575.00 expected to complete the WSJ-19 sub-account also the income includes BSO contributions to be balanced at end.
- 5.7.1 Any remaining balance thereafter shall be transfer into the Event Surplus/Deficit fund sub-account (Ref: 4.5)
- 5.8 WINGS Event 2020 and 2021 have both been cancelled due to Covid however the sub-account remains live.
- 5.8.1 Some refunds requested and transferred on receipt of details

- 5.8.2 WINGS Event 2021 has also been cancelled due to continued Covid restrictions and uncertainty
- 5.8.2.1 Balance of payments made, less deposits, shall be refunded from Wings in account year 2021-22 and then all funds refunded to payees less deposits. Refunds shall only continue when WINGS refund received and with Beneficiary Bank details received.
- 5.9 Sub-account has been separated to maintain a track of events charges covering their costs or not
- 5.9.1 All events surplus shall be placed into this sub-account and equally deficits covered from this sub-account whilst positive.
- 5.10 These funds are held in BSO Account for others on their behalf and restricted for said applications only.
- 5.10.1 As stated with said restrictions of use i.e. Donations for Ascension and St Helena for sole use of equipment purchase and another each for their next WSJ selected attendee.
- 5.10.2 Northern Europe had £104.99 held but taken towards Membership Fees payment.
- 5.10.3 DDC-AS&T RoW (Ben Balaam) was donated £1000.00 for undertaking of role, restricted to use by BB as wished for role held in supplement to BSO/RoW expenses
- 5.11 The Budget expenditure for 2020/21's Financial Year is shown for information only and has no direct bearing on the reported account figures.
- 5.11.1 This was obviously greatly reduced as a result of Covid restricting many actions that would have normally been designated and applied thus, it should be noted that many of the allocations are showing NO expenditure over the 2020-21 year.
- 5.12 The Budget for 2021/22 accounts is shown for information only
- 5.12.1 Two changes from 2020-21 were implemented in the 2021-22 budget sheet although overall no real change financially:
1. GotoMeetings is now replaced – the £400.00 & £350.00 have now been merged for Communications Team.
  2. Events Surplus/Deficit has now been separated from the Budget Sheet Ref: 4.5 above.
- 5.12.2 Was agreed by the Exec; at their May 2021 meeting; to hold the Budget with the above changes implemented, recognising the income from 2021/22 Member Fees will be less than the total budget figure!
- 5.13 The figure shown is a guide only on potential account surplus that BSO may hold after all matters addressed. **It shall not be taken as Actual!**

*The following does not form part of the statutory accounts, only budgetary comparisons and 2021/22 funding targets.....*

## 6.1 2020-21 Budget Sheet

(Note 5.11)

BRITISH SCOUTING OVERSEAS					BUDGET SHEET 2020-21 End of Year 31st March 2021		
		BSO Development Plan Header	Budget Title	2020/21 Budget	Additional Income	Expenditure	Balance
		ADULT SUPPORT & TRAINING	(Open)	£2,000.00	£0.00	£0.00	£2,000.00
		COMMUNICATIONS	Internet & Technology	£400.00	£0.00	£0.00	£400.00
			GoToMeet	£350.00	£0.00	£0.00	£350.00
		COMMUNITY IMPACT	(Open)	£500.00	£0.00	£0.00	£500.00
		REUNION & DoE	Gilwell Reunion	£500.00	£0.00	£0.00	£500.00
			DoE Leader Training	£300.00	£0.00	£0.00	£300.00
		EVENTS	Funding for & from Events	£0.00	£2,517.35	-£1,276.29	£1,241.06
		GROWTH	(Open)	£1,000.00	£0.00	£0.00	£1,000.00
		GOVERNANCE	Secretarial & Bank Charges	£350.00	£0.00	£0.00	£350.00
			AGM	£0.00	£0.00	£0.00	£0.00
			Badges & Clothing	£350.00	£186.50	-£75.50	£461.00
			Area Equipment Maintenance & Insurance	£2,500.00	£0.00	-£844.91	£1,655.09
			Area Team Development incl. DC/Team Gathering	£3,000.00	£0.00	£0.00	£3,000.00
			District Chairs Meetings	£0.00	£0.00	£0.00	£0.00
			Expenses: - Travel & other	£2,000.00	£0.00	-£121.09	£1,878.91
			BSO Jamboree Allowance to date	£900.00	£0.00	£0.00	£900.00
		INCLUSIVITY	(Open)	£0.00	£0.00	£0.00	£0.00
		YOUTH SHAPED	(Open)	£500.00	£0.00	£0.00	£500.00
			Totals =	£14,650.00	£2,703.85	-£2,317.79	£15,036.06

**6.2 2021/22 AGREED BUDGET** (Note 5.12)

<b>BRITISH SCOUTING OVERSEAS</b>					<b>BUDGET PLAN</b> <b>Accounts from 1st April 2021</b>		
		<b>BSO Development Plan Header</b>	<b>Budget Title</b>	<b>2021/22 Budget</b>	<b>Additional Income</b>	<b>Expenditure</b>	<b>Balance</b>
		<b>ADULT SUPPORT &amp; TRAINING</b>	<i>(Open)</i>	£2,000.00	£0.00	£0.00	£2,000.00
		<b>COMMUNICATIONS</b>	<b>Internet &amp; Technology</b>	£750.00	£0.00	£0.00	£750.00
		<b>COMMUNITY IMPACT</b>	<i>(Open)</i>	£500.00	£0.00	£0.00	£500.00
		<b>REUNION &amp; DoE</b>	<b>Gilwell Reunion</b>	£500.00	£0.00	£0.00	£500.00
			<b>DoE Leader Training</b>	£300.00	£0.00	£0.00	£300.00
		<b>GROWTH</b>	<i>(Open)</i>	£1,000.00	£0.00	£0.00	£1,000.00
		<b>GOVERNANCE</b>	<b>Secretarial &amp; Bank Charges</b>	£350.00	£0.00	£0.00	£350.00
			<b>AGM</b>	£0.00	£0.00	£0.00	£0.00
			<b>Badges &amp; Clothing</b>	£350.00	£0.00	£0.00	£350.00
			<b>Area Equipment Maintenance &amp; Insurance</b>	£2,500.00	£0.00	£0.00	£2,500.00
			<b>Area Team Development incl. DC/Team Gathering</b>	£3,000.00	£0.00	£0.00	£3,000.00
			<b>District Chairs Meetings</b>	£0.00	£0.00	£0.00	£0.00
			<b>Expenses: - Travel &amp; other</b>	£2,000.00	£0.00	£0.00	£2,000.00
			<b>BSO Jamboree Allowance to date</b>	£1,000.00	£0.00	£0.00	£1,000.00
		<b>INCLUSIVITY</b>	<i>(Open)</i>	£0.00	£0.00	£0.00	£0.00
		<b>YOUTH SHAPED</b>	<i>(Open)</i>	£500.00	£0.00	£0.00	£500.00
			<b>Totals =</b>	<b>£14,750.00</b>	<b>£0.00</b>	<b>£0.00</b>	<b>£14,750.00</b>

## 7.0 2021/22 BSO FUNDING TARGET GUIDE

### 4.2 DESIGNATED FUNDS HELD WITHIN ABOVE ACCOUNTS

Opening balance Hardship Funds	
Young People	£ -1,000.00
Adults	£ -1,000.00
Jamboree – Start-up Loan Fund	£ -1,500.00
Jamboree Leader Support Fund	£ -2,000.00
Group Development – Start-up Grant	£ -1,000.00
Emergency Fund	£ -5,000.00

### 4.3 RESERVED TRANSFER FUNDS

Funds for carryover to 2020/21 -TSA-fees	£ -5,002.50
--	-------------

### 4.4 EVENT FUNDS CURRENT STATUS

Closing balance for World Scout Jamboree 2019	£ -5,166.78
Closing balance for WINGS 2020	£ -9,744.84

### 4.5 BSO EVENTS SURPLUS/DEFICIT FUNDS

Balance held	£ -2,739.29
--------------	-------------

### 4.6 FUNDS HELD IN BSO 2020-21 ACCOUNT FOR OTHERS

Held funds for others	£ -5,800.63
-----------------------	-------------

### 6.2 2021/22 AGREED BUDGET

2020/21 Budget allocation	£ -14,750.00
---------------------------	--------------

### ADDITIONALS:

WSJ-23 BSO Leader support allowance	£ -3,000.00
WSJ-23 Set aside to build expense fund	<u>£ -3,000.00</u>
	<b>£ -60,704.04</b>

2020/21 BSO Account's closing balance *(Note 3)* **£67,185.24**

**Estimated 2021/22 surplus     £6,481.20     *(Note 5.13)***

The 2020/21 Annual Accounts, together with this Financial Report, are prepared and collated for presentation to the Independent Examiner:

*Ben Balaam*

-----signature

Ben Balaam CEng, MSc BSc DMS CGLI MIET MCMI FIDiaGE

British Scouting Overseas - Area Treasurer

For and on behalf of **British Scouting Overseas**

----- < > -----

## AREA TREASURER'S ADDITIONAL COMMENTS

My sincere congratulations to all across British Scouting Overseas on the way you have undertaken the challenges of the past couple of years, continued with online events, challenges and with motivating Leadership throughout; we are and shall be all mutually **SCOUTING PROUD!**

As said before, my Treasury workload; not seen or you've even considered as the most exciting aspect of Scouting; has seen a considerable financial movement increase in a very short space of time, however regrettably due to Covid uncertainties causing finances in the past year, and this coming year, heading against our Scouting aims direction with refunds having to be made, much against our Scouting objectives and goals to be increasingly active and adventurous. Let's hope and trust a change to our future soon to get back on the ideal Scouting path of our members around our BSO world locations!

This past year has obviously had its setbacks for all of us but as Scouts we shall remain positive throughout and not let it beat us down, to return stronger than before and strengthen our individual resolve, with Scouting plans for our future!

I do not usually mention names, in case forget to say someone thus, I thank all whom have given their support to me and fully deserving of my thanks and appreciation. In particular to the Exec Team, Event Managers and our District Treasurers in their related role functions encompassing their annual task of collection and transfer of Member Fees and in their undertaking of local District Accounting!

My best wishes and thanks to you all for this year as well as our future years of BSO Scouting together!

*Ben Balaam*

**British Scouting Overseas: Area Treasurer**



## Independent Examiner's Report to the Trustees of the BRITISH SCOUTING OVERSEAS AREA SCOUT COUNCIL

I report on the accounts of the Area for the year ended 31<sup>st</sup> March 2021, which comprise the Statement of Financial Activities, the Balance Sheet and related notes set out on pages 3 to 9 of the BSO Accounts Report.

This report is made solely to the trustees in accordance with Section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees for my examination work.

### Respective responsibilities of Trustees and Examiner

The Group's/District's trustees are responsible for the preparation of the accounts. They consider that an audit is not required for this year (under Section 144 of the Charities Act 2011 (the Charities Act)) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts (under Section 145 of the Charities Act);
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under Section 145(5)(b) of the Charities Act); and
- To state whether particular matters have come to my attention.

### Basis of Independent Examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Area and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

### Independent Examiner's statement

In connection with my examination, no matter has come to my attention (~~other than that disclosed below~~):

1. which gives me reasonable cause to believe that in any material respect, the requirements:
  - to keep accounting records in accordance with Section 130 of the Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

\* Please delete the words in the brackets if they do not apply

Name:

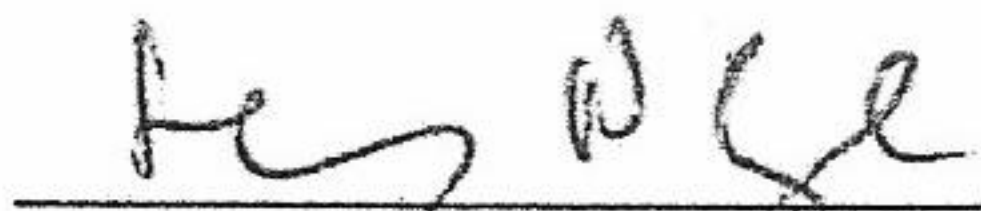
**JEREMY FOZZARD**

Qualification:

**CHARTERED CERTIFIED ACCOUNTANT**

Address:

**5 DUCKETTS WHARF  
BISHOPS STORTFORD CM 23 3AR**

 \_\_\_\_\_ Signature

Date 1/9/2021