

Trustees' Annual Report for the period from 1 April 2023 to 31 March 2024

Charity name: British Scouting Overseas Area Scout Council (British Scouting Overseas)

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><u>The Purpose of Scouting</u> Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society</p> <p><u>The Values of Scouting</u> As Scouts we are guided by these values: Integrity - We act with integrity; we are honest, trustworthy and loyal. Respect - We have self-respect and respect for others. Care - We support others and take care of the world in which we live. Belief - We explore our faiths, beliefs and attitudes. Co-operation - 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><u>The Scout Method</u> Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting and:</p> <ul style="list-style-type: none"> - enjoy what they are doing and have fun - take part in activities indoors and outdoors - learn by doing - share in spiritual reflection - take responsibility and make choices - undertake new and challenging activities - make and live by their Promise

Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	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
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Additional information (optional)

You may choose to include further statements where relevant about:

Policy on grant making	Para 1.38	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
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	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
Other		

Achievements and Performance

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	Please refer to the attached copy of our Annual Review
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Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	See above
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	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
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	The trustees are of the view that the charity is sufficiently resourced
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The charity's policy on reserves is to hold sufficient resources to continue the activities of the charity should income fall short
Amount of reserves held	Para 1.22	Three months' operating costs minimum
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	Membership subscriptions
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	The trustees have identified the major risks to which they believe the charity is exposed and have compiled a risk register, which is reviewed regularly, so that mitigating activities can be evaluated

		<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"> - external risks (including reputational) - regulatory and compliance risks (particularly safeguarding and data protection) - financial risks - operational risks (particularly health and safety and loss/damage to property)
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 the 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	Unincorporated
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	According to vacancies at the time, the charity's annual meeting appoints up to a total of twelve trustees (three-year terms, with option for up to two further terms of three years) including the Chair and the charity's Treasurer. The Trustee Board has power of co-option, subject to the maximum number of trustees remaining at twelve

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	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
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The charity's organisational structure and any wider network with which the charity works	Para 1.51	The charity operates as part of the organisation and structure of The Scout Association
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative Details

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

Additional Information (Optional)

Names and addresses of advisers (Optional information)

Type of adviser Name Address

Not applicable		
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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

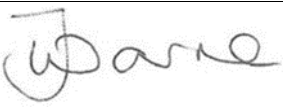
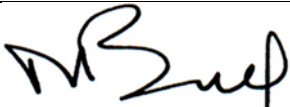
Other optional information

Not applicable

Declarations

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

Signed on behalf of the charity's trustees

		
Full name	Jane Maria Warne	David Bull
Position	Chair	Secretary
Date	17 October 2024	17 October 2024

British Scouting Overseas Annual Review 2024

Year ending: March 2024
Published: August 2024

Scouts 
British Scouting
Overseas



Words from the Area President

"Together, we will continue to expand our reach, deepen our impact, and ensure that the values of Scouting flourish in every corner of the world"

Integrity • Respect • Care • Belief • Co-operation

By John May OBE DL

It is with great pleasure that I write this welcome for the 2023/24 Annual Report of British Scouting Overseas. This year has been a testament to the unwavering commitment and dedication of our Area Team and the remarkable work of our Area's volunteers, who continue to inspire and empower young people across so many countries around the globe. In particular, I want to acknowledge and thank Nathan Prince for his boundless enthusiasm, energy and optimism over the last five years. Nathan, your leadership of our Area has been outstanding.

The journey of Scouting is one of adventure, growth, and service, and this past year, despite the diverse challenges presented by our global environment, our leaders and volunteers have risen to the occasion with admirable spirit. Their tireless efforts have ensured that Scouting remains a beacon of hope, resilience, and community for countless young people, regardless of where they are in the world.

I want to extend my deepest gratitude to each member of the Area Team. Your leadership and support have been crucial in steering our mission forward, fostering a sense of unity and purpose that transcends borders

Your efforts have not only maintained the high standards of Scouting but have also brought innovative approaches to how we engage with our Scouts in different cultural contexts.

To our volunteers working within Districts and individual Groups, your work does not go unnoticed. You are the heart and soul of British Scouting Overseas. In often challenging circumstances, you provide young people with opportunities to develop skills, build friendships, and contribute positively to their communities. Your passion and dedication are the foundations upon which our global Scouting family stands strong.

As we reflect on the past year, let us also look forward with optimism and renewed energy. There is much to be proud of, and much more to achieve. Together, we will continue to expand our reach, deepen our impact, and ensure that the values of Scouting flourish in every corner of the world. I send my very best wishes to Graham Eden as he steps into the role of Area Lead Volunteer.

Thank you once again for your incredible work and commitment. It is an honour to serve as your Area President, and I am inspired by all that you have accomplished. Let us move forward together, confident in the knowledge that we are making a profound difference in the lives of young people everywhere.

John May
Area President



Words from the Area Chair

"Scouting provides so many opportunities for young people to develop skills not associated with a traditional curriculum. Instead, scouting develops skills for life"

Integrity • Respect • Care • Belief • Co-operation

By Jane Warne

The Area Trustee Board has had a busy year supporting volunteer line managers in their roles of providing fantastic opportunities for young people. Being a trustee is a privilege and provides a backbone of support, in relation to financial management, monitoring and evaluating risk to the Area and its members, recruitment and fundraising, as well as liaising with community stakeholders. This year, the trustees have worked hard in their support of the Area's unit for numerous events, including the Essex International Jamboree. We have continued our work with the Area team on new processes associated the Transformation, and have suitably challenged teams in their delivery of safe scouting opportunities.



Scouting provides so many opportunities for young people to develop skills not associated with a traditional curriculum. Instead, scouting develops skills for life, skills that can make the difference to university or job applications and skills that can help you solve a problem effectively. For adult volunteers, scouting is a privilege and comes with huge rewards through watching young people develop into successful adults. It also comes with responsibility and being a trustee is no exception. Trustees cast a critical but supportive eye over the activities undertaken by the area and provide a backbone of support to ensure that our leaders can operate at their very best. The Trustee Board is a team of unseen volunteers, and it has been my privilege to work with them again over the last year. I am incredibly grateful for the time that each member of the trustee board gives in their support of scouting across the Area.

This year, we will be saying farewell to Neive Cosker, Trevor Plowright, Sebastian Eldridge, Victoria Mitchell and Becca Felgate. On behalf of the Trustee Board, I would like to extend my thanks to these wonderful trustees for their contributions, guidance and support.

Of course, this year we are also saying farewell to the outgoing Area Lead Volunteer, Nathan Prince. I joined BSO at about the same time that Nathan began his tenure as the ALV and have had the pleasure of working with him, in both a commissioner and for the last three years, as the Area Chair of the Board of Trustees. I would like to extend my thanks to Nathan Prince, the Area Commissioner for his tireless efforts and outstanding leadership of the wonderful area team. I know that you will all join me in wishing Nathan all the very best in his new ventures.

I would also like to make a special mention and express my gratitude to Ben Balaam, the Area Treasurer and David Bull, the Area Secretary. These gentlemen have supported my work as chair and that of the wider area immeasurably.

I look forward to the next year with British Scouting Overseas and to all of the opportunities that are young people are afforded, thanks to our wonderful team of volunteers.

Jane Warne
Area Chair

Words from the Area Lead Volunteer

**"We have achieved nearly
14% overall growth in youth
membership, with all Districts
demonstrating significant
growth."**

Integrity • Respect • Care • Belief • Co-operation

By Nathan Prince

Looking back over the past five years with British Scouting Overseas (BSO), I am filled with deep gratitude and pride for what we have achieved together. Being your Area Commissioner/Lead Volunteer has been one of the most rewarding and satisfying roles of my Scouting career.

Our journey together has been marked by significant challenges, including navigating the COVID-19 pandemic, recruiting replacement District Commissioners, and welcoming members from British Guiding Overseas into BSO. These experiences have tested our resilience and flexibility, strengthening our commitment to Scouting. We have emerged from these trials stronger and more cohesive, with a clear sense of purpose and direction.

As BSO stands ready to implement a new strategy and align with imminent changes within The Scouts, it is the right time for a change in leadership. I believe strongly in the benefits of new perspectives and continuous leadership evolution to meet BSO's evolving needs.

I was delighted that after a rigorous selection process, Graham Eden was chosen as my successor.

I want to express my heartfelt thanks for the unwavering support, dedication, and friendships I have experienced during my time in this role. While I am stepping back from my current responsibilities, my commitment to BSO and its mission remains as strong as ever. I urge you all to continue supporting Graham in continuing BSO's progress towards our strategic objectives and embracing the exciting changes that lie ahead.

Achievements and Progress

This year has seen significant progress across our strategic priorities: growth, inclusivity, youth-shaped initiatives, and community impact.

Growth

We have achieved nearly 14% overall growth in youth membership, with all Districts demonstrating significant growth. This trend is especially strong in the Middle East, with new Groups opening in Cairo (Egypt), Taif (Saudi Arabia), Dubai, and Abu Dhabi (UAE). We have also seen a new Group opening in Kotor Bay (Montenegro). BSO's robust recovery and growth trajectory post-COVID indicate our ongoing appeal to young people and volunteers alike. Our strong adult base should enable further growth in the coming year.



Inclusivity:

There was significant interest from across the Area for representatives in most of the EDI areas. This ensures all our teams, from individual Group sections to the Area team, are as inclusive as possible. Our efforts in inclusivity have laid a strong foundation for a diverse and welcoming Scouting environment.



Youth Shaped

Our Youth Shaped objectives continue to progress, led by our Area Youth Lead, Charlotte Thompson, and our four District Youth Leads. A recent youth forum during the Essex International Jamboree indicated that 85-90% of young people feel listened to by their leaders. This strong foundation shows significant progress in incorporating youth feedback and ideas into the Scouting programme, with many young people being consulted more frequently than before.

Community Impact

While some of our members are doing great things in and for our communities, this is an area we need to work on as many groups continue to operate in isolation. This will be a focus in District strategies moving forward.



Events and Activities

In April, I had the privilege of facilitating the Middle East District strategy weekend in Dubai, which was well supported by Group Lead Volunteers from across the District. As described by the District Lead, Shelly Burrows, it was "a very important and rejuvenating event for the District." The District now has a strategy where every Group has ownership, which will help the District continue to grow and offer more skills for life to young people. The other three Districts plan to run similar events in the next term

This summer, we sent a patrol of eight to Roverway in Norway and 100 BSO members attended the Essex International Jamboree in the UK. Reports from both camps indicate our young members had an amazing time, creating memories for life. My gratitude goes to James Scott of 1st Madrid, who led a fantastic EIJ leadership team. I was delighted that he was awarded a Scouts Commendation at the end of the camp for his excellent leadership.

As previously mentioned, our Area Youth Lead, Charlotte Thompson, ran a youth-led session where participants voted on next year's camp, choosing to attend the Kent International Jamboree (KIJ) once again.



Closing Remarks

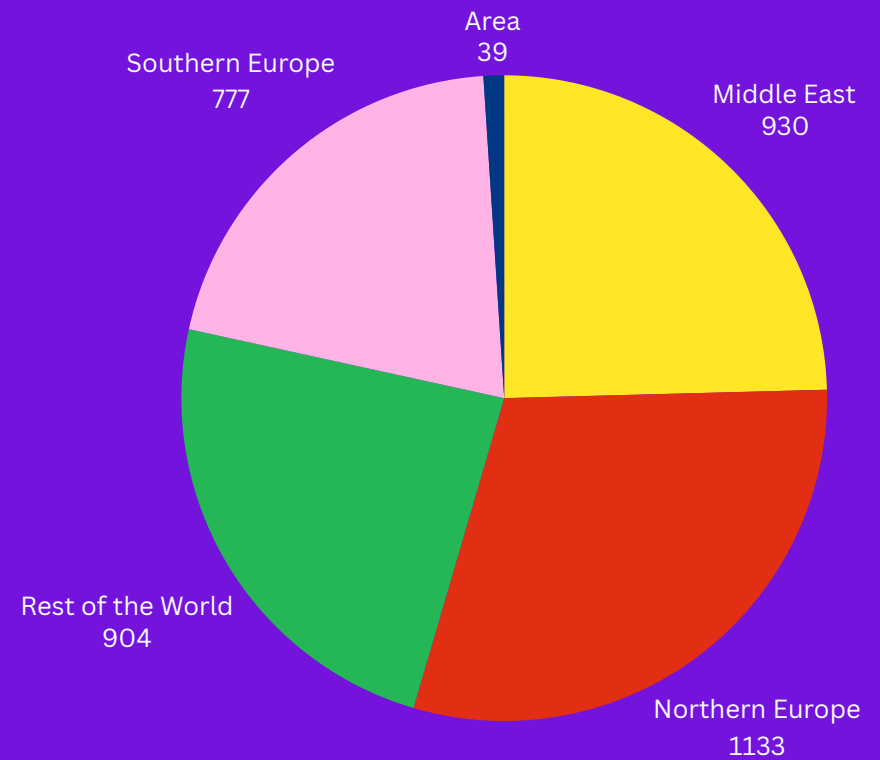
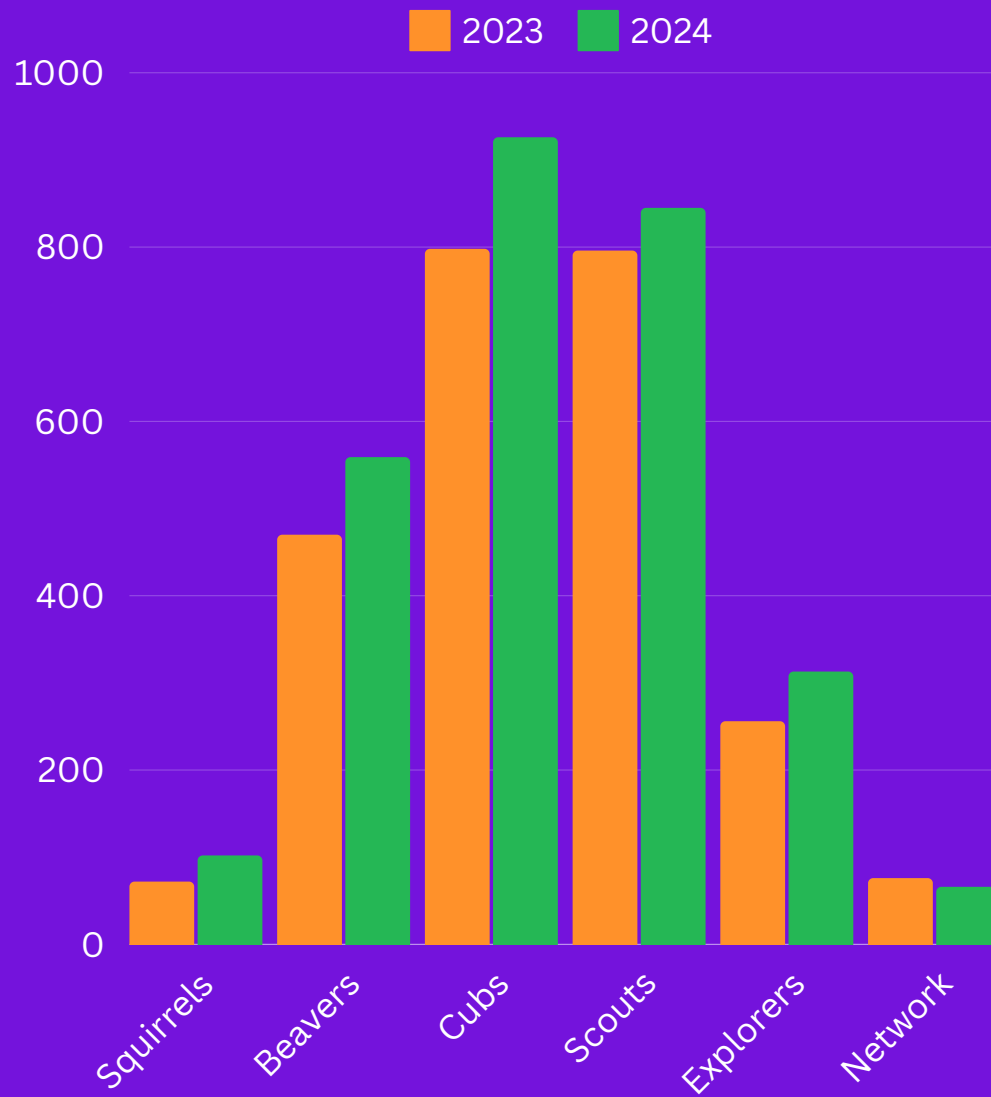
I conclude my final report by extending my heartfelt gratitude to all my Scouting friends who have helped us to achieve so much during my tenure. Together, we have shaped Scouting across the entire Area. My gratitude extends to the exceptional volunteers who lead and inspire, to the supporters and managers who work behind the scenes. Your contributions, both seen and unseen, have left an indelible mark on the lives of those you've touched. Through your collective dedication, I urge you to please continue to make a positive impact on our youth and the world they will shape.

Go well.
Nathan



April, Month of the Military Child





- **Youth Membership Up 13.9% to 2811**
- **Adult Membership Up 10.1% to 972**
- **We have 1 leader for every 5 young people across BSO**
- **21% increase in teenagers taking part in BSO Scouting**

Long Service Awards in BSO

 60	60 Years Long Service Award David Bull	 5	5 Years Long Service Award Lucie Adenaeyer Firas Al Amri Pierre Andre Laura Bennett Paul Bethell Charles Bird Jannie Boardman Jonathan Collins June Davies Kirsty Doyle Lola Elerian Edward Entwistle Sergey Ershof Nadia Farcas Garth Fernandes Vicky Hanes Eleanor Hammond Alastair Hannaford Martin Harris Hess Mari Hashimoto Dye Rachel Haynes Wright Andrew Hipkins Andra Ionita Shagufa Jamaldeen Tristha Kewlani Gary Kotara Priyanka Kumar Kevin Layne Dave Maynard Elain Mazarello E Keuel Karen McConnachie Sarah MacGukian	Mairi Mcmillan Rosalind Mercer Thomas Mortimer Alberto Nieto Lee Noble Mike O'Donohue David O'Gorman Marta Olmedo Fred Pereda Cristian Porcelluzzi Oliver Preuss Richard Purkiss Sandra Rayner Nafiseh Reshadi Chris Roberts Nana Samara Gemma San Juan Tirado Sanne Sannevik Damien Santer Miriam Scargill Clare Scott James Scott Nick Sloane Beth Smalley Simon Storey Peter Thomas Richard Todd Liesel Can Antwerpen Gemma Whitelaw Fran Williams William Wright
 50	50 Years Long Service Award Nigel Stone			
 40	40 Years Long Service Award John May Phillip Middleton			
 30	30 Years Long Service Award Christina Marr Holly Ruetten			
 25	25 Years Long Service Award Neil Skinner			
 20	20 Years Long Service Award Jonathan Copner Marc Gath			
 15	15 Years Long Service Award Will Baldock Vanessa Bowell Clare Dunn Catherine Elliott Leisel Hardy Karen Kendall			
 10	10 Years Long Service Award Sonia Alvarez Allan Christie Bruce Duxbury Robbie Gibson Lucy Hammond Hugo Hart Victoria Mitchell Tim Monk	Hayley Montague Dominic Newstead Irina Nock Krishnan Sandro Pace-Bonello Rachel Tupholme Dale Turnbull Dominique White Jos Wittevrongel		

**Every adult who gives their time to Scouting
supports the development of young people
and without them Scouting and
the adventures it offers simply would not happen.**

Top Awards in BSO



Silver Acorn
Peter Cathcart



Scouts of the World Award
Alastair Hannaford



Award for Merit
Will Baldock
Justin Fisher
Richard Harvey
Lisa James
Mat Spencer
Fi Watson-O'Hara



King's Scout Award
Alastair Modry
Alastair Hannaford
Faith Wittevrongel



Chief Scout's Commendation for Good Service
Fiona Brunt
Karen McConnachie
Mike O'Donoghue



Commissioner Commendation
Laura Bennett
Brad Clark
Vicky Haines
Bethany Taylor

Volunteer Development

As we start our transformation journey we are seeing changes in the team. Nilesh Tailor our Area Training Manager resigned earlier this year due to a change of Career. I would like to thank Nilesh for his contribution to the Area Training Team during his time in the role. I am pleased to announce that Irina Krishnan and Jos Wittevrongel have taken on the joint role of Area Training Manager. They are doing a tremendous job in ensuring all those leaders who are close to gaining their Wood Badge before the end of the year are achieving this. They have ensured all these leaders have been assigned a Training Advisor with a clear plan on how to move forward. They are working tirelessly to ensure BSO is ready for Transformation so that our leaders and their training journey transfer smoothly.

Reuben Sellers has joined us as the Young Leader Leader. Reuben will be looking at ways to support leaders on how to get the most out of their Young Leaders. He will also be running Young Leader Training for Young Leaders across the Area.

Lucy Bridge has continued to help Districts where needed to start up new groups. A number of British Guiding Overseas (BGO) groups who were all closed last September have now set up as Scout Groups and sections. They have been really excited about making their sections open to both females and males. We now need to look at how we can reduce waiting lists.

The Area is about to set up a working group looking at how we can ensure BSO is Inclusive to all. The Area Inclusion Team will be looking at how we improve our accessibility for all so that there are no barriers to stop members from joining.

Our Lone Scout Group under the Leadership of Bernie Steadman is starting to grow with our members taking part in Scout meetings online. The group take part in UK Scouting activities and work towards badges each week. One of our Cubs joined Northern Europe at their District Camp earlier this year and had a great time making new friends and taking part in lots of Scouting Activities.

During the Summer break 3 of our members actually met Face to Face in the UK when they were there visiting family. The 3 were amazed at how tall each other were as they normally only see each other in a box on screen. I think the 2 mums were most excited as they had met each other many years ago when they were Guides and part of the National Scout & Guide Orchestra. Our aim is to actually take the group to a BSO camp where they can all camp together. We will be starting a recruitment drive to grow our group. If you have members moving away from your group or are in hospital and there is no Scouting Provision then please let us know even if it is temporary. We meet every other week on a Saturday morning.

Debbie Phillips
Area Volunteer Development Lead

Programme

Firstly, I would like to say a big thank you to Howard, for all the support and help he has given to groups and wish him well in his new role as Lincolnshire Lead Volunteer.



We have had another busy year of scouting with many groups attending camps and events throughout the year, including a large contingent at Essex International Jamboree and Roverway this summer. We have leaders taking part in training and assessments for activity permits and this is an area we will continue to develop in coming months, enabling groups to increase the activities they can add to their programs.

There are new training requirements to be announced in terms of safety training and this will need to be addressed in all sections, as will moderation for current activity assessors and nights away advisors.

Jan Waite
Area Programme Team Lead (Acting)



Support

The last year has been a year of further incremental improvements across our new Support stand.

With Communications being the current main task of the team, we have continued to develop our Social Media, with a marked increase in both the quantity and quality of posting of the great activities from across BSO. My thanks to Rachel who continues to lead this effort and in boosting BSO's profile

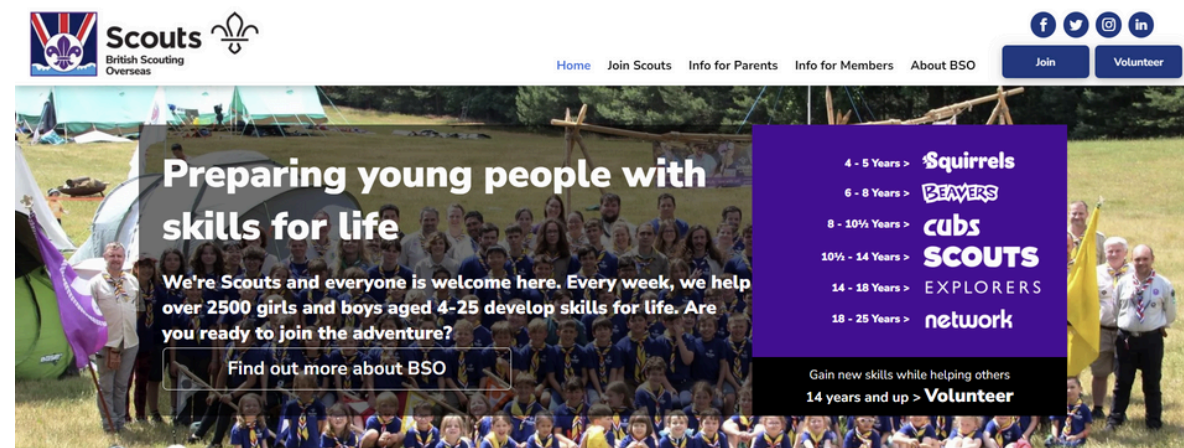
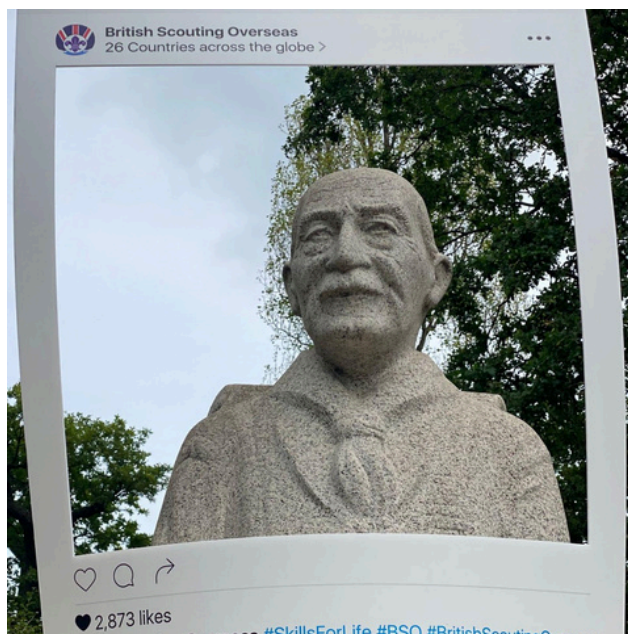
Work continues on cataloguing our heritage with Tony progressing through years of old Far & Wide magazines which we're aiming to publish shortly. Our technical team of Richard & Will have continued to manage our technical infrastructure, working to ensure we continue to have our Microsoft 365 provision with the recent changing in the license conditions.

Lastly, but by no means least, I was pleased to welcome Lynne Armitage onto the team to lead our revamped Far & Wide Magazine. This new termly magazine newsletter of happenings from across BSO as well as pushing important information to members has been very well received thus far.

With this being my final report as Support Team Lead, I'd like to take time to express my deepest thanks to all those who have contributed to the success of the team during my time involved. Soon the leadership of the team will fall to a new person to shape and develop to further support the membership, bringing in new areas to broaden the Support Team going forward.

Thank You

Graham Eden
Area Support Team Lead



What's happening

All the latest news from British Scouting Overseas



Every week, we give more than 2,800 young people aged 6-25, the skills they need for life.

info@britishscoutingoverseas.org.uk
Registered charity number: 1151702

Scouts 
British Scouting
Overseas

BSO - 2023/24

BSO Accounts Report (Pre-audit approval)



Annual Accounts

For year

1st April 2023

to

31st March 2024

PENDING AUDIT VERIFICATION

BSO ACCOUNTS REPORT

August 2024

British Scouting Overseas

Ben Balaam – **BSO** Area Treasurer

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Registered charity number 1151702

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6. 2024-25 Financial Year – BSO Trustee Board Agreed Budget Sheet

1. PREFACE COMMENTS - 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 2023-24 accounting year.

1.2. Area Treasurer

- 1.2.1. Member of the BSO Trustee Board

- 1.2.2. Ben Balaam – Area Treasurer

Formally appointed to the role for British Scouting Overseas at AGM on 5th 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, Camps / Activities / Event accounts / Equipment Insurance / Held in BSO Account on behalf of / etc. etc.

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.

- 2.1.1. Cheques occasionally received and paid into account soonest able.

- 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 (TSA) 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:** 2024 Membership Fees received before end of 2023-24 Financial year's closure for transfer during 2024-25 financial year, are recorded collected and held over into 2024-25 accounts, at which time when all collections complete, the portion for HQ Membership Fees will be transferred to TSA and the Member Fees for BSO apportioned in accord.

BSO - 2023/24

BSO Accounts Report (Pre-audit approval)



3.3. Designated Funds

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

3.4. Designated / Restricted 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 and recorded in sub-accounts with the appointed Event's Treasurer.
- 3.4.2. Funds from Events during the 2023/24 accounting year included

3.5. Restricted Funds Held 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. 2023/24 ACCOUNTS - OPENING and CLOSING FIGURES (Notes 5.1 to 5.3)

(all of the account figures are in GBP)

BSO Account opening balance (Note 5.1)	£ 146,165.47	
Total income 2023/24	£ <u>138,546.29</u>	
Total funds 2023/24	£ 284,711.76	
Total expenditure 2023/24 (Note 5.2)		£ -132,520.19
2023/24 BSO Account's closing balance (Note 5.3)		£ 152,191.57

4.1 NOTES: -

- Opening Balance take from BSO account Bank statement issued on 11th April 2023 showing the balance on 31st March 2023; this being the closing balance for British Scouting Overseas prior year's accounts 2022-23.
- Includes transfer funds for member fees payments to The Scout Association (TSA)
- Closing Balance on 31st March 2024 verified against BSO account Bank statement issued on 8th April 2024.

5. BSO Accounts Budgeted Income and Expenditures for Financial Year 2023 to 2024

BRITISH SCOUTING OVERSEAS			Financial Year - 2023-24 BSO ACCOUNTS INCOME / EXPENDITURE			
BUDGET REFERENCE	TOPIC HEADER	BUDGET FIGURE ENCOMPASSES	BUDGET / START FIGURE	INCOME / ADJUSTMENTS	EXPENDITURE	BALANCE
R & D	RESERVED & DESIGNATED INDIVIDUAL FUNDS HELD					
NOTES: -	<ul style="list-style-type: none"> ➤ These are funds set aside by BSO to cover operational need requirements when called upon; they are not restricted and can be used for other use, if appropriately agreed by BSO Trustee Board. ➤ Note that the funds; asides WSJ hardship figure; are reset each year by the BSO Trustee Board 					
SUG	Start-up Grants	Held and issued to support New Groups & Sections	£1,000.00	£0.00	-£300.00	£700.00
HF-YP	Hardship Fund Young Persons	Held if YP hardship claim	£1,000.00	£0.00	£0.00	£1,000.00
HF-L	Hardship Fund Leaders	Held if Leader hardship claim	£1,000.00	£0.00	£0.00	£1,000.00
HF-WSJ	Hardship Fund WSJ	Donations here for & thus restricted for said use only	£740.00	£0.00	£0.00	£740.00
WSJ-L	WSJ Start-up Loan Fund	Start-up loan fund held, if used replaced by the WSJ borrowing	£1,500.00	£0.00	£0.00	£1,500.00
WSJ-LS	BSO Contribution for BSO's attending WSJ Leaders	Target sum agreed by Exec some years back from budgeted figure below of £1.5k/year saved. BSO support to appointed Leaders with 10% of the WSJ cost (Cost unknown until announced thus only anticipated to sufficiently cover!)	£1,500.00	£0.00	£0.00	£1,500.00
WSJ-LT	WSJ Leader Travel Support Fund	Fund to support any internal BSO WSJ travel needs for meeting Contingent before WSJ; separate to WSJ travel costs for attending WSJ Leader meetings & WSJ itself these being within contingents WSJ budget	£1,500.00	£0.00	£0.00	£1,500.00
ERF	Emergency Reserved Fund	Designated and held to cover any BSO agreed emergency requiring immediate finance	£5,000.00	£0.00	£0.00	£5,000.00
BSO-C	BSO Area Conference	Funds set aside each year between conferences	£1,500.00	£0.00	£0.00	£1,500.00
EBH	Events Balance Holding	Surplus or Deficit from end of Events being unrestricted for use to	£14,805.36	£0.00	£0.00	£14805.36

		balance future events, equipment purchase or similar, as agreed at time by the BSO Trustees				

	Equipment	Maintenance & Purchase	£3,050.00	£378.00	-£2,574.39	-£351.13
	BSO Profile Promotion	BSO image & recruitment needs		£0.00	£0.00	
	Comms. Team	Web site maintenance & IT needs		£0.00	-£537.94	
	Insurance	Equipment		£0.00	-£666.80	
ME	BSO MERCHANDISE					
NOTES: -	➤ Funds budgeted to cover the cost of procuring BSO clothing, badges, etc. which are later in most cases sold on to BSO Adults.					
	Clothing & Badges	Clothing review, purchases & Start-up free issue badges	£1,195.00	£248.50	-£525.10	£866.58
	Neckers	Neckers for Lone Group & Network			-£51.82	
T&G	BSO TRAVEL & GENERAL EXPENSES					
NOTES: -	➤ Budgeted funds to cover travel and other expenses incurred by the leadership Team of BSO					
	Travel	All individual travel costs collated	£7,625.00	£0.00	-£1,544.45	£6,080.55
	General Expenses	All individual general undesignated expenses collated				
ALD	BSO ADULT's LEARNING & DEVELOPMENT					
NOTES: -	➤ Budgeted funds to cover any cost incurred to ensure our Leaders have the facilities available to be appropriately trained					
	DoE Leader Training	Training costs for DoE International course	£560.00	£0.00	£0.00	£502.16
	Training Tools	Training materials			-£57.84	
EV	BSO EVENTS ATTENDANCE					
NOTES: -	➤ Budgeted funds to cover costs at events attended and representing BSO at national events					
	Gilwell Reunion	Attendance costs for Reunion i.e. van hire for equipment taking	£7,600.00	£0.00	-£1,128.61	£6,471.39
	BSO Promotion	Promotions etc. of BSO at Reunion				
	Other BSO Events	Expenses for event attendance non-travel				
SN	BSO SECTIONS SUPPORT					
NOTES: -	➤ Budgeted funds to support any Section event needs i.e. Squirrels start-up in BSO.					
	Section Support	Equipment & tools related to Sections	£225.00	£0.00	£0.00	£225.00
	Total unreserved or unrestricted =		£21,155.00	£626.50	-£7,086.95	£14,694.55

BUDGET REFERENCE	TOPIC HEADER	BUDGET FIGURE ENCOMPASSES	BUDGET / START FIGURE	INCOME / ADJUSTMENTS	EXPENDITURE	BALANCE
	FUNDS HELD IN BSO ACCOUNT FOR OTHERS					
NOTES: -	➤ These fund are held to reduce the incurrence of transfer bank charges, some below are donations for specific use, others surplus received from a transfer or fee paid or similar.					
ASC	Ascension Held Funds	Balance of donation made to 1st Ascension for sole purpose to purchase equipment	£1,518.58	£0.00	£0.00	£1,518.58
A-WSJ	Ascension Held WSJ Donation	Donation for next WSJ attendee from 1st Ascension	£500.00	£0.00	£0.00	£500.00
SH-WSJ	St Helena Held WSJ Donation	Donation for next WSJ attendee from 1st Jamestown St Helena	£500.00	£0.00	£0.00	£500.00
SKF	1st Salmiya, Kuwait Held Funds	Winnings from TSA competition	£40.00	£0.00	£0.00	£40.00
2SF	2nd Selangor Held Funds	Start-up Grant for new Group held in BSO Account for them at present	£173.18	£0.00	£0.00	£173.18
1SF	1st Selangor Held Funds	Start-up Grant for new Group held in BSO Account for them at present	£73.17	£0.00	£0.00	£73.17
2 KLS	2nd Kuala Lumpur Squirrels	Start-up Grant for new Group held in BSO Account for them at present	£100.00	£0.00	£0.00	£100.00
1 PS	1st Prague Squirrels	Start-up Grant for new Group held in BSO Account for them at present	£100.00	£100.00	£0.00	£200.00
NED	Northern Europe funds held in BSO (Now CLOSED)	Advanced holdings for N. Europe District to call on	£427.00	£1,534.30	-£1,961.30	£0.00
SED	Southern Europe funds held in BSO	Advanced holdings for S. Europe District to call on	£0.00	£19.00	£0.00	£19.00
RoW	Rest of the World funds held in BSO	Advanced holdings for S. Europe District to call on	£0.00	£121.50	£0.00	£121.50
	Balance in BSO Account =		£3,431.93	£1,774.80	-£1,961.30	£3,245.43
BUDGET REFERENCE	TOPIC HEADER	BUDGET FIGURE ENCOMPASSES	BUDGET / START FIGURE	INCOME / ADJUSTMENTS	EXPENDITURE	BALANCE
	FUNDS FOR AND FROM EVENTS BSO HAS ATTENDED (Note 5.6) OR BOOKED TO ATTEND (Note 5.6)					
NOTES: -	1. WSJ-19, KIJ and HJ remaining small balances transferred into BSO Event surplus/deficit sub-account; some equipment damage from use at these events which balance shall cover. 2. WINGS cancelled twice during Covid years; all WINGS Event payees were formally contacted if wished to claim a refund by a set date which a number did. Balance transferred into BSO Event surplus/deficit sub-account. 3. A small balance remained potentially from any fund raising undertaken; all payees have been formally notified if wish to claim the Trustee Board					

		designated small refund by the end of May; also notified that thereafter then the account is closed and any balance, including unclaimed refunds, shall be transferred into BSO Event surplus/deficit sub-account					
		4. Roverway and E.I.J are both live collections and expenditures at present, to carry over into 2024-25 Financial Year.					
	WSJ19	WSJ -19 remaining funds (Now CLOSED)	Donations transferred to WSJ Hardship	£2,327.74		-£450.00	£0.00
			Transferred to Events Surplus/deficit funds			-£128.09	
			Refunded			-£400.00	
			Photobook produced			-£1,349.65	
	WG20	Wings 2020 (Now CLOSED)	All payees notified to claim, balance transferred to Events Surplus/deficit funds	£4,213.35		-£4,213.35	£0.00
	KIJ	Kent International Jamborette (Now CLOSED)	Surplus funds from event	£1,058.00		-£1,058.00	£0.00
	WSJ23	WSJ-23 Funds (Closing after end of May 2024)	Start of year balance	£13,875.48			-£22.55
			Income		£16,168.18		
			Expenditure			-£30,066.21	
	HJ23	Haarlem Jamborette (CLOSED)	Start of year balance	£9,409.87			£0.00
			Income		£1,520.80		
			Expenditure			-£6,422.68	
			Balance transferred to Events Surplus/deficit funds			-£4,507.99	
	RW-24	Roverway Event	Income	£0.00	£14,589.50		£12,189.50
			Refunds to pull-outs payees			-£2,400.00	
	E.I.J.-24	Essex International Jamboree	Income	£0.00	£27,037.72		£27,037.72
			Expenditure			£0.00	
Total of Restricted Accounts held for other Parties =				£73,238.92	£17,688.98	-£51,723.23	£39,204.67

*The following does not form part of the statutory accounts,
and only for information on plans for coming year's
Financial Controls*

6. 2024-25 Financial Year – BSO Trustee Board Agreed Budget Sheet

Reserves / Designated Funds	£19,740.00
Administration	£900.00
Maintenance	£2,120.00
Merchandise	£700.00
Travel & General Expenses	£7,125.00
Learning & Development	£1,860.00
Sections	£225.00
BSO Events	£2,600.00
Budgeted total =	£35,270.00

The 2023/24 Annual Accounts, together with this Financial Report, are prepared and collated for presentation to the Independent Examiner:

Ben Balaam

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Ben Balaam CEng. MSc BSc DMS CGLI MIET MCMI

British Scouting Overseas - Area Treasurer

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

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AREA TREASURER'S ADDITIONAL COMMENTS

Transformation of, within and across our Scout Association, is steadily activating and going live; compliant with our personal aims and targets to maintain and improve our relational workings in and for all we do in Scouting.

The building of team-working between us all, to ease and share our knowledge together, as well as with task encounters in Scouting that we each individually experience; all towards generating good, motivational and effective Scouting for ourselves, from which our Young Members to learn and grow in themselves!

“BSO - SCOUTING PROUD”

As prior years and by now you know, I do not usually mention names, in case forget to say someone thus, I thank all whom have given their support to me and being fully deserving of my thanks and appreciation. In particular, to the Trustee Board Team, Event Managers/Treasurers and of course our District Treasurers in their related role functions, encompassing their annual task of collection and transfer of Membership Fees and in their undertaking of local District Accounting!

My best wishes and thanks to you all for this past 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 on 31st March 2024, which comprise the Statement of Financial Activities, the Balance Sheet and related notes set out on pages 2 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 Group/District 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;
 - 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: **Mr Jeremy Fozzard - FCCA**

Qualification: **Fellow Member of Association of Chartered Certified Accountants**

Address: **5 Duckets Wharf, Bishop's Stortford, Hertfordshire, CM23 3AR**

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Date: 15/10/24