

OXFORDSHIRE COUNTY SCOUT COUNCIL

England & Wales · Charity number 291693

Details

Status Registered

Legal form Other

Registered 1985-04-30

Register [View on the Charity Commission register](#)

Contact

Address Bicester Innovation Centre
Commerce House
Telford Road
Bicester
Oxfordshire
OX26 4LD

Phone 0845 605 2271

Email info@oxonscouting.org.uk

Website www.oxonscouting.org.uk

Activities

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

Activities: To provide Scouting for young people, boys and girls, in Oxfordshire.

Classification

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

Geography

- Oxfordshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£326,978	£360,747	-	-
2024-03-31	£421,554	£404,562	-	-
2023-03-31	£266,690	£288,210	-	-
2022-03-31	£139,756	£211,769	-	-
2021-03-31	£149,269	£122,847	-	-

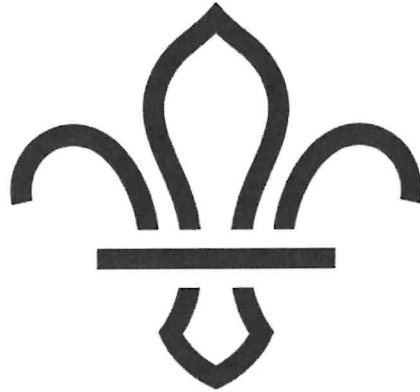
Trustees

Name	Role	Appointed
Philip James Earl	Chair	2021-09-11
Alexander James Warren Wynne		2021-09-11
Andrew Hindle		2021-09-11
George Ryall		2019-07-13
JOHN CLIVE CECIL MAY OBE DL		2013-12-19
James Pepperell-Jackson		2024-09-16
Joseph Henry Goodwin		2024-09-16
Kimberly Anne Morgan		2024-09-16
Kirsten Michaela Phipps Get		2017-09-19
Mohammed Billaal Afzal-Khan		2024-02-27
Wendy Louise Tatham		2019-07-13

OXFORDSHIRE COUNTY SCOUT COUNCIL

England & Wales - Charity number 291693

Accounts



Scouts

Oxfordshire

OXFORDSHIRE COUNTY SCOUT COUNCIL

Registration Number: 291693
Annual Report and Accounts
for the Year Ended 31st March 2025

Administrative Information

The Oxfordshire County Scout Council (c/o The County office, Bicester Innovation Centre, Commerce House, Telford Road, Bicester, OX26 4LD) is registered with the Charity Commission (Registration Number 291693) The charity was registered with the Charity Commission on 30th April 1985.

The Oxfordshire County Scout Council's governing documents are those of The Scout Association. They consist of a Royal Charter dated 4th January 1912 and supplemental Royal Charters in 1949, 1959, 1967 and 1991, which in turn give authority to the Bye Laws of the Association, and The Policy, Organisation and Rules of The Scout Association. The Oxfordshire County Scout Council is a trust established under its rules, which are common to all Scouts.

Members of the Trustee Board as at 31st March 2025

Ex-officio members

County Chair	Philip Earl
County Lead Volunteer	Wendy Tatham
County Treasurer	Bill Khan
County Youth Lead	Joseph Goodwin

Members Elected by the County Scout Council

Marcus Goodwin (resigned 16th September 2024)
George Ryall
Andrew Hindle
Katharine Murkett (resigned 16th September 2024)
Kimberley Morgan (appointed 16th September 2024)
James Pepperell-Jackson (appointed 16th September 2024)
Sarah Joyner (resigned 16th September 2024)
John May CVO OBE DL
Martin Richards (resigned 16th September 2024)
Kirsten Phipps-Get
Alexander Wynne

Agents and Advisors

Banks: Barclays Bank plc, Oxford City Branch, PO Box 333, Oxford OX1 3HS

Auditors: Wenn Townsend, Chartered Accountants and Registered Auditors, 30 St. Giles, Oxford OX1 3LE

Structure, Governance and Management

The Oxfordshire County Scout Council is led by the County Commissioner, who is appointed by The Scout Association. The County Lead Volunteer is supported by the County team, the Trustee Board and the County Scout Council.

The Trustees' responsibilities include keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity to enable them to ensure that the financial statements comply with the Charities Act 2011. They are responsible for safeguarding the charity's assets and hence for taking reasonable steps for the prevention and detection of fraud and breaches of law and regulation. They are responsible for the preparation of the financial statements for each financial year that represent a fair and true record of the charity's incoming resources and application of resources during the year and its state of affairs at the end of the year. In preparing these financial statements they must:

- select suitable accounting policies and apply them consistently.
- make judgements and estimates that are reasonable and prudent.
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

- prepare financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue its operation.

The Trustees are appointed by, and accountable to, Oxfordshire County Scout Council in accordance with the charity's Constitution and the Policy, Organisation and Rules of The Scout Association. These are authorised by The Scout Association's Royal Charter and its bylaws.

Principal risks and uncertainties

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the trust and are satisfied that systems are in place to mitigate their exposure to major risks.

Objectives and Activities

The purpose of the Oxfordshire County Scout Council, within the Policy, Organisation and Rules of The Scout Association, is to provide leadership, advice and support for the Scout Districts in the County and through them for the Scout Groups, Explorer Scouts Units and Scout Network Units in Oxfordshire. The Council members confirm that they have referred to the guidance contained in the Charity Commission's guidance on public benefit when reviewing the aims and objectives of the Council and in planning future activities.

Achievements and Performance

Scouting was provided for 6,404 young people in the County, supported by 2,013 adult volunteers. This is a small increase on the 2023-2024 numbers for young people, but a small reduction in the number of volunteers.

The Trustee Board has met four times during the year. The Trustee Board receives regular reports to support its governance activities including on safety, finance, compliance and risk matters as well as updates on progress that the County Leadership Team is making with the wider delivery of Scouting across the County. The Board has reviewed its reserve policy and has designated funds to support and develop the County in accordance with its development plan and to meet its objectives.

Groups and Districts continue to flourish and provide high quality Scouting for the young people of Oxfordshire. Volunteers are stretched in all areas of the County and more volunteers are needed. During the past year there has been a lot of work required by the team as a result of the Prevention of Future Deaths report issued by Scouts HQ, an increase in training and compliance and the introduction of a new structure for Scouts alongside a new online Membership System.

Further information on what's been happening within the County is given in the annual review of Oxfordshire Scouting for 2024/25.

Review of Financial Activities and Affairs

The audited accounts follow this report, and we confirm that these accounts comply with statutory requirements.

The charity received income relating to programme and activities in the year of £150,071. This is lower than the previous year primarily due to the income recognised from the attendance to the Jamboree in 2023/24 year. Total income during the year was £326,978 and £360,747 was expended resulting in net expenditure of £33,769. A loss on investments of £16,184 resulted in an overall deficit for the year of £49,953.

The Reserves Policy of the Charity is to maintain unrestricted funds in the General Fund which is equal to at least nine months expenditure required to run the Charity. Other reserves are managed by the Trustees by designating funds towards Safe Scouting, Growth in Scouting and the provision of quality Programme that might not otherwise be available.

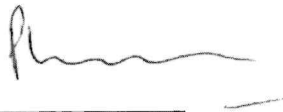
The free reserves (excluding designated funds) at 31st March 2025 were £129,541

Fundraising

Oxfordshire County Scout Council organise events and carry out fundraising activities in order to generate funds for the charity. The charity does not use professional fundraisers or involve commercial participators. There have been no complaints about fundraising during the year. The charity has due regard to the Code of Fundraising Practice in the UK.

All the charity's marketing activities are undertaken directly to ensure that it is not unreasonably persistent or intrusive. Marketing materials contain clear details of how to unsubscribe to future communications and care is taken to limit the level of communications being sent out.

This report was approved by the Trustees on 17 September 2025.



Philip Earl
Trustee

OXFORDSHIRE COUNTY SCOUT COUNCIL
Independent Auditor's Report to the Trustees for the Year Ended 31st March 2025

Opinion

We have audited the financial statements of Oxfordshire County Scout Council for the year ended 31st March 2025, which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit or otherwise appears to be

materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

OXFORDSHIRE COUNTY SCOUT COUNCIL
Independent Auditor's Report to the Trustees for the Year Ended 31st March 2025

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

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

Responsibilities of trustees

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, and for such internal control as the trustees determined is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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, and for such internal control as the trustees determined is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibilities for the audit of the financial statements

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

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

- Enquiry of management and those charged with governance around actual and potential litigation and claims.
- Reviewing minutes of meetings of those charged with governance.
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

OXFORDSHIRE COUNTY SCOUT COUNCIL
Independent Auditor's Report to the Trustees for the Year Ended 31st March 2025

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. 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 responsibility 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.

Wenn Townsend

Wenn Townsend
Statutory Auditor
30 St Giles
Oxford

30/09/25

Wenn Townsend is eligible to act as auditor in terms of section 1212 of the Companies Act 2016.

**OXFORDSHIRE COUNTY SCOUT COUNCIL
STATEMENT OF FINANCIAL ACTIVITIES
Year ended 31st March 2025**

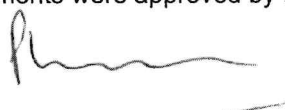
	Note	Unrestricted and Total 2024/25 £	Unrestricted and Total 2023/24 £
Income			
Donations and Legacies		-	-
Charitable Activities			
- Membership Fees		143,767	135,093
- Programme and Activities	5	150,071	248,855
Investments		10,951	10,387
Other Income	7	22,189	27,219
Total Income		326,978	421,554
Expenditure			
Expenditure from Charitable Activities			
Programme and Activities	5	(161,496)	(253,967)
Adult Support	6	(23,472)	(11,688)
Other Expenses from General Funds	8	(175,779)	(138,907)
Total Expenditure		(360,747)	(404,562)
Net (Expenditure)/Income before (Loss)/Gain on Investments		(33,769)	16,992
Net (Loss)/Gain on Investments	11	(16,184)	28,832
Net Movement in Funds		(49,953)	45,824
Reconciliation of Funds			
Total Funds Brought Forward at 1st April 2024		451,174	405,350
Total Funds Carried Forward at 31st March 2025		401,221	451,174

OXFORDSHIRE COUNTY SCOUT COUNCIL
Balance Sheet 31 March 2025

	Note	2024/25		2023/24	
		£	£	£	£
Fixed Assets					
Tangible Assets	10		22,160		22,541
Investments	11		331,170		347,354
			353,330		369,895
Current Assets					
Debtors	12	35,541		30,873	
Cash at Bank and in Hand					
General Fund Current Accounts		209,762		216,240	
COIF Charities Deposit Fund		2,829		29,878	
Gang Show Bank and Cash		58,815		31,592	
			306,947		308,583
Current Liabilities					
Creditors: amounts falling due within one year	13	(259,056)		(227,304)	
Net Current Assets			47,891		81,279
Net Assets			401,221		451,174
Reserves					
Unrestricted	14		129,541		354,826
Designated					
Marston Hall	14		20,000		20,000
County Camp	14		20,000		15,000
Jamboree	14		-		39,515
International Expeditions	14		-		984
International Participation Fund	14		25,000		-
Growth Fund	14		120,000		-
Event Seeding Fund	14		20,000		-
Safe & Inclusive Scouting Fund	14		40,000		-
Gang Show	14		26,680		20,849
			401,221		451,174

The financial statements were approved by the Trustees on 17 September 2025 and signed on their behalf by

Philip Earl
Trustee



OXFORDSHIRE COUNTY SCOUT COUNCIL
Notes to the Accounts at 31st March 2025

1. Accounting Policies

The following accounting policies have been used consistently in dealing with items which the Trustees consider material in relation to the accounts:

Basis of Preparation and Assessment of Going Concern

The Financial Statements of the Charity have been prepared under the historical cost convention with the exception of investments which are included at market value. The Financial Statements have been prepared in accordance with all applicable accounting standards, FRS 102, the Statement of Recommended Practice (SORP), the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

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

Income

All income is included in the Statement of Financial Activities (SOFA) when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

No credit is taken for either general or gift aid donations until they are actually received. The amount credited to the income and expenditure account in respect of gift aid donations does include the amount of income tax recoverable in respect of income actually received.

Legacies are included when the amount has been determined and paid.

Grant income is recognised as receivable subject to fulfilment of any associated conditions. Where conditions have been met or are likely to be met, grant income is recognised in full. Investment income is recognised when it is receivable.

Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with use of the resources. The charity is not registered for VAT and all expenditure includes VAT wherever applicable.

Charitable activity costs are those costs incurred directly in support of expenditure on the objects of the Charity. Governance costs are those incurred in connection with administration of the Charity and compliance with constitutional and statutory requirements.

Grants payable are included when the recipient has a reasonable expectation that they will receive a grant and when any conditions attached to the grant are fulfilled.

Investments

Investments are included in the accounts at market value and revalued annually with any surplus or deficit dealt with through the statement of financial activity. Realised gains/(losses) are those arising between the sale of an investment and its value at the beginning of the year.

Debtors

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

Creditors

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligations can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

OXFORDSHIRE COUNTY SCOUT COUNCIL
Notes to the Accounts at 31st March 2025

1. Accounting Policies - Continued

Volunteer Time

A significant contribution is made by volunteers throughout the year and the value of these donated services are not reflected in the accounts.

Cash and Cash Equivalents

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

Depreciation

Depreciation is calculated using the following rates and bases which are appropriate to the useful lives of the assets and their residual value:

Equipment	Reducing balance 15%
Equipment - Climbing Wall & Motor Vehicle	Straight line 20%

Fund Accounting

A general fund which the Trustees may use for the furtherance of the objects of the charity at their discretion.

Marston Hall is designated for use by 10th Oxford Scout Group. The other designated funds are for the use their title suggests.

2. Expenditure before Gains on Investments	2024/25	2023/24
	£	£
Auditors' Remuneration	10,400	3,730
Depreciation	381	2,036

3. Wages and Salaries

The average number of employees during the year was 3 (2024: 3).
No employee was paid more than £60,000 during the year.

4. Trustee Remuneration

Expense totalling £2,049 (2024: £nil) were paid to any Trustee during the year.
No trustee received any remuneration during the year for their role as trustee.
No trustee or other person related to the Council had any personal interest in any contract or transaction entered into by the Council during the year.

OXFORDSHIRE COUNTY SCOUT COUNCIL
Notes to the Accounts at 31st March 2025

5. Programme and Activities	2024/25	2024/25	2024/25	2023/24	2023/24	2023/24
	Income	Expenditure	Net (Income)/ Expenditure	Income	Expenditure	Net (Income)/ Expenditure
	£	£	£	£	£	£
Sectional	1,325	6,341	5,016	29,823	23,675	(6,148)
International	78,188	75,679	(2,509)	-	-	-
Jamboree	2,351	330	(2,021)	177,167	177,244	77
County Events	14,207	30,501	16,294	-	15,107	15,107
County Camp	-	-	-	-	-	-
Gang Show	37,022	31,191	(5,831)	41,865	35,905	(5,961)
Depreciation of Equipment	-	381	381	-	2,036	2,036
Fundraising	16,978	17,073	95	-	-	-
Total	150,071	161,496	(11,425)	248,855	253,967	5,112

6. Adult Support	2024/25	2024/25	2024/25	2023/24	2023/24	2023/24
	Income	Expenditure	Net Expenditure	Income	Expenditure	Net Expenditure
	£	£	£	£	£	£
Adult Training	-	13,074	13,074	-	5,809	5,809
Development Commissioner Team	-	5,053	5,053	-	2,693	2,693
Scout Active Support	-	4,845	4,845	-	2,844	2,844
	-	500	500	-	342	342
Total	-	23,472	23,472	-	11,688	11,688

7. Other Income	2024/25	2023/24
	£	£
County Stores Hire Charge	696	2,902
Climbing Wall Income	-	710
District Administrator Charges	21,168	23,607
County Badge Sales	325	-
Total	22,189	27,219

OXFORDSHIRE COUNTY SCOUT COUNCIL
Notes to the Accounts at 31st March 2025

8. Other Expenditure	2024/25	2023/24
	£	£
County Office	120,705	110,010
Premises	19,756	18,164
Grants	1,500	2,700
County Conference	3,825	675
Governance Costs	16,149	7,358
Development	13,844	-
Total	175,779	138,907

9. Governance Costs	2024/25	2023/24
	£	£
Insurance	4,667	3,613
Audit Fee	10,400	3,730
Other	1,082	15
Total	16,149	7,358

10. Fixed Assets	Land and Buildings	Equipment	Total
	£	£	£
Cost/Valuation			
As at 1st April 2024	20,000	95,164	115,164
Additions	0	0	0
Disposals	0	0	0
As at 31st March 2025	20,000	95,164	115,164

Depreciation			
As at 1st April 2024	0	92,623	92,623
Charge for the year	0	381	381
Eliminated on disposal	0	0	0
As at 31st March 2025	0	93,004	93,004

Net Book Value			
As at 1st April 2024	20,000	2,541	22,541
As at 31st March 2025	20,000	2,160	22,160

OXFORDSHIRE COUNTY SCOUT COUNCIL
Notes to the Accounts at 31st March 2025

Assets belong to:

Marston Hall	20,000	-	20,000
Gang Show	-	2,001	2,001
General Fund	-	159	159

As at 31st March 2025

20,000	2,160	22,160
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11. Fixed Asset Investments

	2025	2024
	£	£
Quoted UK Investments		
Fair value at 1st April 2024	347,354	318,522
Disposals realised in the year	-	-
Increase/(decrease) in fair value in the year	(16,184)	28,832
Fair value at 31st March 2025	331,170	347,354

12. Debtors

	2025	2024
	£	£
Other debtors	86	-
Prepayments	15,603	19,981
Loans	9,000	10,000
Accrued income	10,852	892
	35,541	30,873

13. Creditors and Accruals

	2025	2024
	£	£
Accruals	8,746	6,195
Deferred Income	248,114	219,609
Other creditor	2,196	1,500
	259,056	227,304

OXFORDSHIRE COUNTY SCOUT COUNCIL
Notes to the Accounts at 31st March 2025

14. Fund Reconciliation	At 1st	Income	Expenditure	Gains/(Losses) on	Transfer from	At 31st
	April 2024			Investments	General Fund	March 2025
	£	£	£	£	£	£
Unrestricted funds						
General Fund	354,826	209,417	(253,548)	(16,184)	(164,970)	129,541
Designated funds						
Marston Hall	20,000	-	-	-	-	20,000
County Camp	15,000	-	-	-	5,000	20,000
Jamboree	39,515	2,351	(330)	-	(41,536)	-
International Expeditions	984	78,188	(75,678)	-	(3,494)	-
International Participation Fund	-	-	-	-	25,000	25,000
Growth Fund	-	-	-	-	120,000	120,000
Event Seeding Fund	-	-	-	-	20,000	20,000
Safe & Inclusive Scouting Fund	-	-	-	-	40,000	40,000
Gang Show	20,849	37,022	(31,191)	-	-	26,680
	<u>96,348</u>	<u>117,561</u>	<u>(107,199)</u>	<u>-</u>	<u>164,970</u>	<u>271,680</u>
Total	<u>451,174</u>	<u>326,978</u>	<u>(360,747)</u>	<u>(16,184)</u>	<u>-</u>	<u>401,221</u>

15. Fund Reconciliation	At 1st	Income	Expenditure	Gains/(Losses) on	Transfer from	At 31st
	April 2023			Investments	General Fund	March 2024
	£	£	£	£	£	£
Unrestricted funds						
General Fund	272,211	202,521	(148,738)	28,832	-	354,826
Designated funds						
Marston Hall	20,000	-	-	-	-	20,000
County Camp	15,000	-	-	-	-	15,000
Jamboree	39,592	177,167	(177,244)	-	-	39,515
International Expeditions	984	-	-	-	-	984
County Development Plan	42,675	-	(42,675)	-	-	-
Gang Show	14,888	41,866	(35,905)	-	-	20,849
	<u>133,139</u>	<u>219,033</u>	<u>(255,824)</u>	<u>-</u>	<u>-</u>	<u>96,348</u>
Total	<u>405,350</u>	<u>421,554</u>	<u>(404,562)</u>	<u>28,832</u>	<u>-</u>	<u>451,174</u>

OXFORDSHIRE COUNTY SCOUT COUNCIL
Notes to the Accounts at 31st March 2025

Unrestricted funds

General Fund represents the undesignated funds that are available to the Trustees for supporting and administering the charity.

Designated funds

Marston Hall represents the original value of the land and building at Marston Hall.

County Camp represents monies set aside to contribute to funding a County Camp for all Scouting sections in Oxfordshire.

Jamboree represents monies raised to fund 36 young people and 4 adult leaders to attend the World Scout Jamboree.

International Expeditions provides support to enable Oxfordshire Scouts to join overseas trips.

International Participation Fund represents monies to support Oxfordshire Scouts with international experiences including Jamborees, Moots or Roverways, Explorer Belt expeditions and joint events with international Scouts visiting the UK.

Growth Fund represents monies set aside to support growing and developing Scouting in Oxfordshire including funding for Local Growth Officer, new section grants and financial support towards membership fees for new sections.

Event Seeding Fund represents monies set aside to provide working capital to support County events.

Safe & Inclusive Scouting Fund represents monies set aside to provide safe and inclusive Scouting

County Development Plan represents monies set aside to fund a 5-year plan to reinvest funds previously accumulated to ensure that even better Scouting is available to everyone in the County.

Gang Show represents monies that are held on behalf of the annual Gang Show, organised by Oxfordshire Scouting.

OXFORDSHIRE COUNTY SCOUT COUNCIL

England & Wales - Charity number 291693

Accounts



Scouts

Oxfordshire

OXFORDSHIRE COUNTY SCOUT COUNCIL

Registration Number: 291693
Annual Report and Accounts
for the Year Ended 31st March 2024

OXFORDSHIRE COUNTY SCOUT COUNCIL
Annual Report and Accounts for the Year Ended 31st March 2024

Administrative Information

The Oxfordshire County Scout Council (c/o The County office, Bicester Innovation Centre, Commerce House, Telford Road, Bicester, OX26 4LD) is registered with the Charity Commission (Registration Number 291693). The charity was registered with the Charity Commission on 30th April 1985.

The Oxfordshire County Scout Council's governing documents are those of The Scout Association. They consist of a Royal Charter dated 4th January 1912 and supplemental Royal Charters in 1949, 1959, 1967 and 1991, which in turn give authority to the Bye Laws of the Association, and The Policy, Organisation and Rules of The Scout Association. The Oxfordshire County Scout Council is a trust established under its rules, which are common to all Scouts.

Members of the Trustee Board who held office during the year

Ex-officio members

County Chairman	Philip Earl	
County Commissioner	Wendy Tatham	
County Youth Commissioner	Ashley Falkner	(resigned 1 st January 2024)
County Treasurer {	Ben Smith	(resigned 6 th September 2023)
	Bill Khan	(appointed 27 th February 2024)

Members elected by the County Scout Council

Marcus Goodwin	George Ryall
Andrew Hindle	Rebecca Stanworth (resigned 6 th September 2023)
Katharine Murkett	James Wynne

Members nominated by the County Commissioner

Sarah Joyner	David Parry-Jones (resigned 6 th September 2023)
John May OBE DL	Martin Richards
Kirsten Phipps-Get	

Agents and Advisors

Banks: Barclays Bank plc, Oxford City Branch, PO Box 333, Oxford OX1 3HS

Auditors: Wenn Townsend, Chartered Accountants and Registered Auditors, 30 St. Giles, Oxford OX1 3LE

Structure, Governance and Management

The Oxfordshire County Scout Council is led by the County Commissioner, who is appointed by The Scout Association. The County Commissioner is supported by: (1) the County Team, comprising the County Youth Commissioners, Deputy County Commissioners, Assistant County Commissioners, Deputy County Youth Commissioners, County Advisors, County Scouters and the County Scout Council and (2) the County Trustee Board.

All appointments are made in accordance with the Policy, Organisation and Rules of The Scout Association.

Trustees' Responsibilities

The Trustees' responsibilities include keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity to enable them to ensure that the financial statements comply with the Charities Act 2011. They are responsible for safeguarding the charity's assets and hence for taking reasonable steps for the prevention and detection of fraud and breaches of law and regulation. They are responsible for the preparation of the financial statements for each financial

OXFORDSHIRE COUNTY SCOUT COUNCIL
Annual Report and Accounts for the Year Ended 31st March 2024

year that represent a fair and true record of the charity's incoming resources and application of resources during the year and its state of affairs at the end of the year. In preparing these financial statements they must:

- select suitable accounting policies and apply them consistently.
- make judgements and estimates that are reasonable and prudent.
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue its operation.

The Trustees are appointed by and accountable to Oxfordshire County Scout Council in accordance with the Policy, Organisation and Rules of The Scout Association, which are given authority through The Scout Association's Royal Charter and bylaws.

Principal risks and uncertainties

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the trust and are satisfied that systems are in place to mitigate their exposure to major risks.

Objectives and Activities

The purpose of the Oxfordshire County Scout Council, within the Policy, Organisation and Rules of The Scout Association, is to provide leadership, advice and support for the Scout Districts in the County and through them for the Scout Groups, Explorer Scouts Units and Scout Network Units in Oxfordshire. The Council members confirm that they have referred to the guidance contained in the Charity Commission's guidance on public benefit when reviewing the aims and objectives of the Council and in planning future activities.

Achievements and Performance

Scouting was provided for 6,373 young people in the County, supported by 2,124 adult volunteers. This is a small decrease in young people numbers from last year (and overall).

The Trustee Board has met four times during the year. The Trustee Board receives regular reports to support its governance activities including on financial, compliance and risk matters as well as updates on progress that the County Management Team is making with the wider delivery of Scouting across the County. The Trustees have reviewed the charity's reserve policy and has designated funds to support and develop the County in accordance with its development plan and to meet its objectives.

Groups and Districts continue to flourish and provide high quality Scouting for the young people of Oxfordshire, week in week out. Volunteers are stretched in all areas of the County, with an increased focus on governance responsibilities and, in particular, training and monitoring of volunteers to ensure that they are following the rules of the Scouts. This is coupled with work to support 'Transformation', a significant development of how Scouting operates nationally, and the introduction of a new national membership management system anticipated for late 2024.

Further information on what's been happening within the County is given in the annual review of Oxfordshire Scouting for 2023/24.

OXFORDSHIRE COUNTY SCOUT COUNCIL
Annual Report and Accounts for the Year Ended 31st March 2024

Review of Financial Activities and Affairs

The audited accounts follow this report, and we confirm that these accounts comply with statutory requirements.

The charity received income relating to programme and activities in the year of £248,855. This is significantly higher than the previous year primarily due to the income recognised from the attendance of a unit of 40 from the County at the four-yearly World Scout Jamboree (£177,167).

Total income during the year was £421,554 and £404,562 was expended resulting in net income of £16,992. A gain on investments of £28,832 resulted in an overall surplus for the year of £45,824.

The Reserves Policy of the Charity is to maintain unrestricted funds in the General Fund, which equates to 9 months expenditure of approximately £125,000 for the ongoing costs of supporting and administering the Charity. The free reserves (excluding designated funds) at 31st March 2024 were £354,826.

Fundraising

Oxfordshire County Scout Council organise events and carry out fundraising activities in order to generate funds for the charity. The charity does not use professional fundraisers or involve commercial participators. There have been no complaints about fundraising during the year. The charity has due regard to the Code of Fundraising Practice in the UK.

All the charity's marketing activities are undertaken directly to ensure that it is not unreasonably persistent or intrusive. Marketing materials contain clear details of how to unsubscribe to future communications and care is taken to limit the level of communications being sent out.

This report was approved by the Trustees on 10 September 2024.



Philip Earl
Trustee

OXFORDSHIRE COUNTY SCOUT COUNCIL
Annual Report and Accounts for the Year Ended 31st March 2024

Independent Auditor's Report to the Trustees of Oxfordshire County Scout Council

Opinion

We have audited the financial statements of Oxfordshire County Scout Council for the year ended 31st March 2024, which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

OXFORDSHIRE COUNTY SCOUT COUNCIL
Annual Report and Accounts for the Year Ended 31st March 2024

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

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

Responsibilities of trustees

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, and for such internal control as the trustees determined is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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, and for such internal control as the trustees determined is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibilities for the audit of the financial statements

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

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

- Enquiry of management and those charged with governance around actual and potential litigation and claims.
- Reviewing minutes of meetings of those charged with governance.
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

OXFORDSHIRE COUNTY SCOUT COUNCIL
Annual Report and Accounts for the Year Ended 31st March 2024

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. 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 responsibility 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.

Wenn Townsend

Wenn Townsend
Statutory Auditor
30 St Giles
Oxford

Wenn Townsend is eligible to act as auditor in terms of section 1212 of the Companies Act 2016.

OXFORDSHIRE COUNTY SCOUT COUNCIL
Annual Report and Accounts for the Year Ended 31st March 2024

OXFORDSHIRE COUNTY SCOUT COUNCIL
STATEMENT OF FINANCIAL ACTIVITIES
Year ended 31st March 2024

	Note	Unrestricted and Total 2023/24 £	Unrestricted and Total 2022/23 £
Income			
Donations and Legacies	5	-	2,301
Charitable Activities			
- Membership Fees		135,093	115,928
- Programme and Activities	6	248,855	110,487
Investments		10,387	10,171
Other Income	8	27,219	27,803
Total Income		421,554	266,690
Expenditure			
Expenditure from Charitable Activities			
Programme and Activities	6	(253,967)	(116,035)
Adult Support	7	(11,688)	(29,488)
Other Expenses from General Funds	9	(138,907)	(142,687)
Total Expenditure		(404,562)	(288,210)
Net Income/(Expenditure) before Gain/(Loss) on Investments		16,992	(21,520)
Net Gain/(Loss) on Investments	12	28,832	(13,471)
Net Movement in Funds		45,824	(34,991)
Reconciliation of Funds			
Total Funds Brought Forward at 1st April 2023		405,350	440,341
Total Funds Carried Forward at 31st March 2024		451,174	405,350

OXFORDSHIRE COUNTY SCOUT COUNCIL
Annual Report and Accounts for the Year Ended 31st March 2024

OXFORDSHIRE COUNTY SCOUT COUNCIL
Balance Sheet as at 31st March 2024

	Note	31 March 2024		31 March 2023	
		£	£	£	£
Fixed Assets					
Tangible Assets	11		22,541		24,577
Investments	12		347,354		318,522
			369,895		343,099
Current Assets					
Debtors	13	30,873		156,407	
Cash at Bank and in Hand					
General Fund Current Accounts		216,240		74,577	
COIF Charities Deposit Fund		29,878		19,492	
Gang Show Bank and Cash		31,592		12,549	
			308,583		263,025
Current Liabilities					
Creditors: amounts falling due within one year	14	(227,304)		(200,774)	
Net Current Assets			81,279		62,251
Net Assets			451,174		405,350
Reserves					
Unrestricted	16		354,826		272,211
Designated					
Marston Hall	16		20,000		20,000
County Camp	16		15,000		15,000
Jamboree	16		39,515		39,592
International Expeditions	16		984		984
County Development Plan	16		-		42,675
Gang Show	16		20,849		14,888
			451,174		405,350

The financial statements were approved by the Trustees on 10 September 2024 and signed on their behalf by



Philip Earl
Trustee

OXFORDSHIRE COUNTY SCOUT COUNCIL
Annual Report and Accounts for the Year Ended 31st March 2024

OXFORDSHIRE COUNTY SCOUT COUNCIL
Notes to the Accounts for the year ended 31st March 2024

1. Accounting Policies

The following accounting policies have been used consistently in dealing with items which the Trustees consider material in relation to the accounts.

Basis of Preparation and Assessment of Going Concern

The Financial Statements of the Charity have been prepared under the historical cost convention with the exception of investments which are included at market value. The Financial Statements have been prepared in accordance with all applicable accounting standards, FRS 102, the Statement of Recommended Practice (SORP), the Charities Act 2011. The charity constitutes a public benefit entity as defined by FRS 102. The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income

All income is included in the Statement of Financial Activities (SOFA) when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. No credit is taken for either general or gift aid donations until they are actually received. The amount credited to the income and expenditure account in respect of gift aid donations does include the amount of income tax recoverable in respect of income actually received. Legacies are included when the amount has been determined and paid. Grant income is recognised as receivable subject to fulfilment of any associated conditions. Where conditions have been met or are likely to be met, grant income is recognised in full. Investment income is recognised when it is receivable.

Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with use of the resources. The charity is not registered for VAT and all expenditure includes VAT wherever applicable. Charitable activity costs are those costs incurred directly in support of expenditure on the objects of the Charity.

Governance costs are those incurred in connection with administration of the Charity and compliance with constitutional and statutory requirements. Grants payable are included when the recipient has a reasonable expectation that they will receive a grant and when any conditions attached to the grant are fulfilled.

Investments

Investments are included in the accounts at market value. Realised gains/(losses) are those arising between the sale of an investment and its value at the beginning of the year. Unrealised gains/(losses) are those arising where the investment is still held but the value has changed.

Debtors

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

Creditors

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligations can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

Volunteer Time

A significant contribution is made by volunteers throughout the year and the value of these donated services are not reflected in the accounts.

Cash and Cash Equivalents

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

OXFORDSHIRE COUNTY SCOUT COUNCIL
Annual Report and Accounts for the Year Ended 31st March 2024

1. Accounting Policies - Continued

Depreciation

Depreciation is calculated using the following rates and bases which are appropriate to the useful lives of the assets and their residual value:

Equipment	Reducing balance 15%
Equipment - Climbing Wall & Motor Vehicle	Straight line 20%

Fund Accounting

A general fund which the Trustees may use for the furtherance of the objects of the charity at their discretion. Marston Hall is designated for use by 10th Oxford Scout Group. The other designated funds are for the use their title suggests.

2. Expenditure before Gains on Investments

	2023/24	2022/23
	£	£
Auditors' Remuneration	3,730	3,870
Depreciation	2,036	2,115

3. Wages and Salaries

The average number of employees during the year was 3 (2023: 3).
No employee was paid more than £60,000 during the year.

4. Trustee Remuneration

No expenses were paid to any Trustee during the year (2023: £nil).

5. Donations and Legacies

	2023/24	2022/23
	£	£
Donations	-	2,301
Total	-	2,301

OXFORDSHIRE COUNTY SCOUT COUNCIL
Annual Report and Accounts for the Year Ended 31st March 2024

6. Programme and Activities

	2023/24	2023/24	2023/24	2022/23	2022/23	2022/23
	Income	Expenditure	Net Expenditure	Income	Expenditure	Net Expenditure
	£	£	£	£	£	£
Sectional	29,823	23,675	(6,148)	35,780	31,749	(4,031)
International	-	-	-	40,925	40,874	(51)
Jamboree	177,167	177,244	77	-	-	-
County Events		15,107	15,107	-	9,474	9,474
County Camp	-	-	-	-	-	-
Gang Show	41,865	35,905	(5,961)	33,782	32,311	(1,471)
Depreciation	-	2,036	2,036	-	1,627	1,627
Total	248,855	253,967	5,111	110,487	116,035	5,548

7. Adult Support

	2023/24	2023/24	2023/24	2022/23	2022/23	2022/23
	Income	Expenditure	Net Expenditure	Income	Expenditure	Net Expenditure
	£	£	£	£	£	£
Adult Training	-	5,809	5,809	-	9,679	9,679
Development	-	2,693	2,693	-	5,812	5,812
Commissioner Team	-	2,844	2,844	-	6,876	6,876
Scout Active Support	-	342	342	-	7,121	7,121
Total	-	11,688	11,688	-	29,488	29,488

8. Other Income

	2023/24	2022/23
	£	£
Other Income	27,219	27,803
Total	27,219	27,803

OXFORDSHIRE COUNTY SCOUT COUNCIL
Annual Report and Accounts for the Year Ended 31st March 2024

9. Other Expenditure	2023/24	2022/23
	£	£
County Office	109,431	109,244
Premises	18,164	16,028
Grants	2,700	3,360
County Conference	675	6,187
Governance Costs	7,358	7,868
Total	138,907	142,687

10. Governance Costs	2023/24	2022/23
	£	£
Insurance	3,613	3,406
Audit Fee	3,730	3,870
Other	15	592
Total	7,358	7,868

11. Fixed Assets	Land and Buildings	Equipment	Total
	£	£	£
Cost/Valuation			
As at 1st April 2023	20,000	95,164	115,164
As at 31st March 2024	20,000	95,164	115,164
Depreciation			
As at 1st April 2023	-	90,587	90,587
Charge for the year	-	2,036	2,036
As at 31st March 2024	-	92,623	92,623
Net Book Value			
As at 1st April 2023	20,000	4,577	24,577
As at 31st March 2024	20,000	2,541	22,541
Assets belong to			
Marston Hall	20,000	-	20,000
Gang Show	-	2,354	2,354
General Fund	-	187	187
As at 31st March 2024	20,000	2,541	22,541

OXFORDSHIRE COUNTY SCOUT COUNCIL
Annual Report and Accounts for the Year Ended 31st March 2024

12. Fixed Asset Investments	2024	2023
	£	£
Quoted UK Investments		
Fair value at 1st April 2023	318,522	354,227
Disposals realised in the year	-	(22,234)
Increase/(decrease) in fair value in the year	28,832	(13,471)
Fair value at 31st March 2024	347,354	318,522

13. Debtors	2024	2023
	£	£
Prepayments	19,981	144,407
Loans	10,000	12,000
Accrued income	892	-
	30,873	156,407

14. Creditors and Accruals	2024	2023
	£	£
Accruals	6,195	10,235
Deferred Income	219,609	190,539
Other creditors	1,500	0
	227,304	200,774

15. Guarantee

The Trustees on behalf of Oxfordshire County Scout Council have guaranteed a loan of £55,000 to 6th Chipping Norton Scout Group by The Scout Association (2023: £55,000).

OXFORDSHIRE COUNTY SCOUT COUNCIL
Annual Report and Accounts for the Year Ended 31st March 2024

16. Fund Reconciliation

	At 1st April 2023	Income	Expenditure	Gains/(Losses) on Investments	At 31st March 2024
	£	£	£	£	£
Unrestricted funds					
General Fund	272,211	202,522	(148,738)	28,832	354,826
Designated funds					
Marston Hall	20,000	-	-	-	20,000
County Camp	15,000	-	-	-	15,000
Jamboree	39,592	177,167	(177,244)	-	39,515
International Expeditions	984	-	-	-	984
County Development Plan	42,675	-	(42,675)	-	-
Gang Show	14,888	41,866	(35,905)	-	20,849
	133,139	219,032	(255,824)	-	96,348
Total	405,350	421,554	(404,562)	28,832	451,174

	At 1st April 2022	Income	Expenditure	Gains/(Losses) on Investments	At 31st March 2023
	£	£	£	£	£
Unrestricted funds					
General Fund	275,218	232,908	(222,444)	(13,471)	272,211
Designated funds					
Marston Hall	20,000	-	-	-	20,000
County Camp	15,000	-	-	-	15,000
Jamboree	39,592	-	-	-	39,592
International Expeditions	984	-	-	-	984
County Development Plan	76,130	-	(33,455)	-	42,675
Gang Show	13,417	33,782	(32,311)	-	14,888
	165,122	33,782	(65,766)	-	133,138
Total	440,341	266,690	(288,210)	(13,471)	405,350

Unrestricted funds

- **General Fund** represents the undesignated funds that are available to the Trustees for supporting and administering the charity.

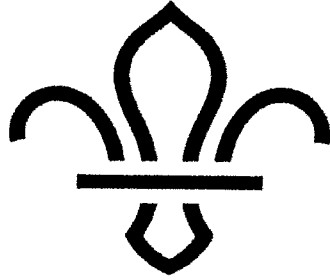
Designated funds

- **Marston Hall** represents the original value of the land and building at Marston Hall.
- **County Camp** represents monies set aside to contribute to funding a County Camp for all Scouting sections in Oxfordshire.
- **Jamboree** represents monies raised to fund 36 young people and 4 adult leaders to attend the World Scout Jamboree.
- **International Expeditions** provides support to enable Oxfordshire Scouts to join overseas trips.
- **County Development Plan** represents monies set aside to fund a 5-year plan to reinvest funds previously accumulated to ensure that even better Scouting is available to everyone in the County.
- **Gang Show** represents monies that are held on behalf of the annual Gang Show, organised by Oxfordshire Scouting.

OXFORDSHIRE COUNTY SCOUT COUNCIL

England & Wales - Charity number 291693

Accounts



Scouts

Oxfordshire

OXFORDSHIRE COUNTY SCOUT COUNCIL

Registration Number: 291693

Annual Report and Accounts
for the Year Ended 31st March 2023

OXFORDSHIRE COUNTY SCOUT COUNCIL
Annual Report and Accounts for the Year Ended 31st March 2023

Administrative Information

The Oxfordshire County Scout Council (c/o The County Treasurer, 8 Hayward Road, Oxford OX2 8LW) is registered with the Charity Commission (Registration Number 291693) The charity was registered with the Charity Commission on 30th April 1985.

The Oxfordshire County Scout Council's governing documents are those of The Scout Association. They consist of a Royal Charter dated 4th January 1912 and supplemental Royal Charters in 1949, 1959, 1967 and 1991, which in turn give authority to the Bye Laws of the Association, and The Policy, Organisation and Rules of The Scout Association. The Oxfordshire County Scout Council is a trust established under its rules, which are common to all Scouts.

Members of the County Executive Committee as at 31st March 2023

Ex-officio members

County Chairman	Philip Earl
County Commissioner	Wendy Tatham
County Youth Commissioner	Ashley Falkner
County Secretary	Michelle Cox
County Treasurer	Ben Smith

Members elected by the County Scout Council

Marcus Goodwin	George Ryall
Andrew Hindle	Rebecca Stanworth
Katharine Murkett	James Wynne

Members nominated by the County Commissioner

Sarah Joyner	David Parry-Jones
John May OBE DL	Martin Richards
Kirsten Phipps-Get	

Agents and Advisors

Banks: Barclays Bank plc, Oxford City Branch, PO Box 333, Oxford OX1 3HS

Auditors: Wenn Townsend, Chartered Accountants and Registered Auditors, 30 St. Giles, Oxford OX1 3LE

Structure, Governance and Management

The Oxfordshire County Scout Council is led by the County Commissioner, who is appointed by The Scout Association. The County Commissioner is supported by:

- the County Team, comprising the County Youth Commissioners, Deputy County Commissioners, Assistant County Commissioners, Deputy County Youth Commissioners, County Advisors, County Scouters and the County Scout Council.
- the County Executive Committee, who are the Trustees of this Charity. They are appointed in accordance with the Policy, Organisation and Rules of The Scout Association.

The Trustees' responsibilities include keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity to enable them to ensure that the financial statements comply with the Charities Act 2011. They are responsible for safeguarding the charity's assets and hence for taking reasonable steps for the prevention and detection of fraud and breaches of law and regulation. They are responsible for the preparation of the financial statements for each financial year that represent a fair and true record of the charity's incoming resources and application of resources during the year and its state of affairs at the end of the year. In preparing these financial statements they must:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue its operation.

OXFORDSHIRE COUNTY SCOUT COUNCIL
Annual Report and Accounts (continued) for the Year Ended 31st March 2023

The Trustees are appointed by and accountable to Oxfordshire County Scout Council in accordance with the Policy, Organisation and Rules of The Scout Association, which are given authority through The Scout Association's Royal Charter and bylaws.

Principal risks and uncertainties

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the trust, and are satisfied that systems are in place to mitigate their exposure to major risks.

Objectives and Activities

The purpose of the Oxfordshire County Scout Council, within the Policy, Organisation and Rules of The Scout Association, is to provide leadership, advice and support for the Scout Districts in the County and through them for the Scout Groups, Explorer Scouts Units and Scout Network Units in Oxfordshire. The Council members confirm that they have referred to the guidance contained in the Charity Commission's guidance on public benefit when reviewing the aims and objectives of the Council and in planning future activities.

Achievements and Performance

Scouting was provided for 6,433 young people in the County, supported by 2,125 uniformed adults and many volunteers. This is a 4% increase on the 2021-22 numbers.

The County Executive Committee has met four times during the year. The County Development Plan has been updated to ensure that even better Scouting is available to everyone in the County. The Committee has reviewed its reserve policy and has designated funds to support and develop the County in accordance with its development plan and to meet its objectives. Groups and Districts continue to flourish and provide high quality Scouting for the young people of Oxfordshire, week in week out. We must continue to build on this success and offer even better Scouting to all young people across the County in the coming year.

Further information on what's been happening within the County is given in the annual review of Oxfordshire Scouting for 2022/23.

Review of Financial Activities and Affairs

The audited accounts follow this report and we confirm that these accounts comply with statutory requirements.

The charity received income relating to programme and activities in the year of £110,487. This is significantly increased on the previous year with the continued re-introduction of face to face Scouting following the lifting of COVID-19 restrictions. Total income during the year was £238,887 and £288,210 was expended resulting in net expenditure of £49,323. A loss on investments of £13,471 resulted in an overall deficit for the year of £62,794.

The Reserves Policy of the Charity is to maintain unrestricted funds in the General Fund, which equates to 9 months expenditure of approximately £133,000 for supporting and administering the Charity.

The free reserves (excluding designated funds) at 31st March 2023 were £247,634.

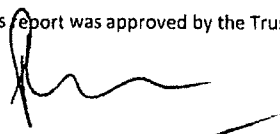
Fundraising

Oxfordshire County Scout Council organise events and carry out fundraising activities in order to generate funds for the charity. The charity does not use professional fundraisers or involve commercial participants. There have been no complaints about fundraising during the year.

The charity has due regard to the Code of Fundraising Practice in the UK.

All the charity's marketing activities are undertaken directly to ensure that it is not unreasonably persistent or intrusive. Marketing materials contain clear details of how to unsubscribe to future communications and care is taken to limit the level of communications being sent out.

This report was approved by the Trustees on 22nd June 2023.



Philip Earl
Trustee

Independent Auditor's Report to the Trustees of Oxfordshire County Scout Council

Opinion

We have audited the financial statements of Oxfordshire County Scout Council for the year ended 31st March 2023, which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other Information

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

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

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

Independent Auditor's Report to the Trustees of Oxfordshire County Scout Council

Responsibilities of trustees

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, and for such internal control as the trustees determined is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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

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

- Enquiry of management and those charged with governance around actual and potential litigation and claims;
- Reviewing minutes of meetings of those charged with governance;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias.

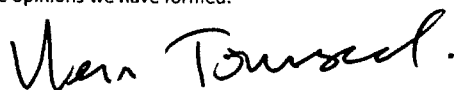
Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. 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 responsibility 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.

Wenn Townsend
Statutory Auditor
30 St Giles
Oxford



Wenn Townsend is eligible to act as auditor in terms of section 1212 of the Companies Act 2016.

27/06/23

OXFORDSHIRE COUNTY SCOUT COUNCIL
STATEMENT OF FINANCIAL ACTIVITIES
Year ended 31st March 2023

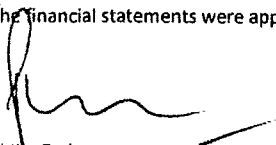
	Note	Unrestricted and Total 2022/23 £	Unrestricted and Total 2021/22 £
Income			
Donations and Legacies	5	2,301	7,667
Charitable Activities			
- Membership Fees		115,928	64,086
- Programme and Activities	6	110,487	55,883
Investments		10,171	10,802
Other Income	8	27,803	1,318
Total Income		266,690	139,756
Expenditure			
Expenditure from Charitable Activities			
Programme and Activities	6	(116,035)	(69,532)
Adult Support	7	(29,488)	(11,434)
Other Expenses from General Funds	9	(142,687)	(130,803)
Total Expenditure		(288,210)	(211,769)
Net (Expenditure)/Income before Gain/(Loss) on Investments		(21,520)	(72,013)
Net Gain/(Loss) on Investments	12	(13,471)	25,277
Net Movement in Funds		(34,991)	(46,736)
Reconciliation of Funds			
Total Funds Brought Forward at 1st April 2022		440,341	487,077
Total Funds Carried Forward at 31st March 2023		405,350	440,341

The Council collected on behalf of The Scout Association annual membership fees and paid over to them £213,520 (2022 £209,706). This is not shown in these accounts.

OXFORDSHIRE COUNTY SCOUT COUNCIL
Balance Sheet 31st March 2023

	Note	2022/23		2021/22	
		£	£	£	£
Fixed Assets					
Tangible Assets	11		24,577		26,692
Investments	12		318,522		354,227
			343,099		380,919
Current Assets					
Debtors	13	156,407		42,771	
Cash at Bank and in Hand					
General Fund Current Accounts		74,577		100,449	
COIF Charities Deposit Fund		19,492		9,320	
Gang Show Bank and Cash		12,549		10,432	
		263,025		162,972	
Current Liabilities					
Creditors: amounts falling due within one year	14	(200,774)		(103,550)	
Net Current Assets			62,251		59,422
Net Assets			405,350		440,341
Reserves					
Unrestricted	16		272,211		275,218
Designated					
Marston Hall	16		20,000		20,000
County Camp	16		15,000		15,000
Jamboree	16		39,592		39,592
International Expeditions	16		984		984
County Development Plan	16		42,675		76,130
Gang Show	16		14,888		13,417
			405,350		440,341

The financial statements were approved by the Trustees on 22nd June 2023 and signed on their behalf by


Philip Earl
Trustee

OXFORDSHIRE COUNTY SCOUT COUNCIL
Notes to the Accounts at 31st March 2023

1. Accounting Policies

The following accounting policies have been used consistently in dealing with items which the Trustees consider material in relation to the accounts:

Basis of Preparation and Assessment of Going Concern

The Financial Statements of the Charity have been prepared under the historical cost convention with the exception of investments which are included at market value. The Financial Statements have been prepared in accordance with all applicable accounting standards, FRS 102, the Statement of Recommended Practice (SORP), the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

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

Income

All income is included in the Statement of Financial Activities (SOFA) when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

No credit is taken for either general or gift aid donations until they are actually received. The amount credited to the income and expenditure account in respect of gift aid donations does include the amount of income tax recoverable in respect of Income actually received.

Legacies are included when the amount has been determined and paid.

Grant Income is recognised as receivable subject to fulfilment of any associated conditions. Where conditions have been met or are likely to be met, grant income is recognised in full.

Investment income is recognised when it is receivable.

Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources. The charity is not registered for VAT and all expenditure includes VAT wherever applicable.

Charitable activity costs are those costs incurred directly in support of expenditure on the objects of the Charity. Governance costs are those incurred in connection with administration of the Charity and compliance with constitutional and statutory requirements.

Grants payable are included when the recipient has a reasonable expectation that they will receive a grant and when any conditions attached to the grant are fulfilled.

Investments

Investments are included in the accounts at market value. Realised gains/(losses) are those arising between the sale of an investment and its value at the beginning of the year. Unrealised gains/(losses) are those arising where the investment is still held but the value has changed.

Debtors

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

Creditors

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligations can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

Volunteer Time

A significant contribution is made by volunteers throughout the year and the value of these donated services are not reflected in the accounts.

OXFORDSHIRE COUNTY SCOUT COUNCIL
Notes to the Accounts (continued) at 31st March 2023

1. Accounting Policies - continued

Cash and Cash Equivalents

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

Depreciation

Depreciation is calculated using the following rates and bases which are appropriate to the useful lives of the assets and their residual value:

Equipment	Reducing balance 15%
Equipment - Climbing Wall & Motor Vehicle	Straight line 20%

Fund Accounting

A general fund which the Trustees may use for the furtherance of the objects of the charity at their discretion. Marston Hall is designated for use by 10th Oxford Scout Group. The other designated funds are for the use their title suggests.

2. Expenditure before Gains on Investments

	2022/23	2021/22
	£	£
Auditors' Remuneration	3,870	2,400
Depreciation	2,115	4,389

3. Wages and Salaries

The average number of employees during the year was 3 (2022: 3).
 No employee was paid more than £60,000 during the year.

4. Trustee Remuneration

No expenses were paid to any Trustee during the year (2022: £125).
 No trustee received any remuneration during the year for their role as trustee. One trustee received total remuneration (including pension) for their operations role since being appointed as a trustee of £35,938 (2022: £34,555). No trustee or other person related to the Council had any personal interest in any contract or transaction entered into by the Council during the year.

5. Donations and Legacies

	2022/23	2021/22
	£	£
Government Grants	0	2,667
Donations	2,301	5,000
Total	2,301	7,667

OXFORDSHIRE COUNTY SCOUT COUNCIL
Notes to the Accounts (continued) at 31st March 2023

6. Programme and Activities	2022/23 Income	2022/23 Expenditure	2022/23 Net Expenditure	2021/22 Income	2021/22 Expenditure	2021/22 Net Expenditure
	£	£	£	£	£	£
Sectional	35,780	31,749	(4,031)	670	1,635	965
International	40,925	40,874	(51)	48,780	53,787	5,007
Jamboree	0	0	0	3,263	4,945	1,682
County Events	0	9,474	9,474	0	2,326	2,326
County Camp	0	0	0	0	0	0
Gang Show	33,782	32,311	(1,471)	3,170	3,025	(145)
Depreciation of Equipment	0	1,627	1,627	0	3,814	3,814
Total	110,487	116,035	5,548	55,883	69,532	13,649

7. Adult Support	2022/23 Income	2022/23 Expenditure	2022/23 Net Expenditure	2021/22 Income	2021/22 Expenditure	2021/22 Net Expenditure
	£	£	£	£	£	£
Adult Training	0	9,679	9,679	0	4,901	4,901
Development	0	5,812	5,812	0	4,014	4,014
Commissioner Team	0	6,876	6,876	0	1,758	1,758
Scout Active Support	0	7,121	7,121	0	761	761
Total	0	29,488	29,488	0	11,434	11,434

8. Other Income	2022/23 £	2021/22 £
International Expeditions Donations	0	0
Other Income	27,803	1,318
Total	27,803	1,318

9. Other Expenditure From The General Fund	2022/23 £	2021/22 £
County Office	109,244	98,363
Premises	16,028	20,227
Grants	3,360	3,612
County Conference	6,187	2,430
Governance Costs	7,868	6,171
Total	142,687	130,803

OXFORDSHIRE COUNTY SCOUT COUNCIL
Notes to the Accounts (continued) at 31st March 2023

10. Governance Costs	2022/23	2021/22
	£	£
Insurance	3,406	3,736
Audit Fee	3,870	2,400
Other	592	35
Total	7,868	6,171

11. Fixed Assets	Land and Buildings	Equipment	Total
	£	£	£
Cost/Valuation			
As at 1st April 2022	20,000	95,164	115,164
Additions	0	0	0
Disposals	0	0	0
As at 31st March 2023	20,000	95,164	115,164
Depreciation			
As at 1st April 2022	0	88,472	88,472
Charge for the year	0	2,115	2,115
Eliminated on disposal	0	0	0
As at 31st March 2023	0	90,587	90,587
Net Book Value			
As at 1st April 2022	20,000	6,692	26,692
As at 31st March 2023	20,000	4,577	24,577
Assets belong to			
Marston Hall	20,000	0	20,000
Gang Show	0	2,770	2,770
General Fund	0	1,807	1,807
As at 31st March 2023	20,000	4,577	24,577

OXFORDSHIRE COUNTY SCOUT COUNCIL
Notes to the Accounts (continued) at 31st March 2023

12. Fixed Asset Investments	2023	2022
	£	£
Quoted UK Investments		
Fair value at 1st April	354,227	366,513
Disposals realised in the year	(22,234)	(37,563)
Increase/(decrease) in fair value in the year	(13,471)	25,277
Fair value at 31st March	<u>318,522</u>	<u>354,227</u>

13. Debtors	2023	2022
	£	£
Other debtors	0	4,637
Prepayments	144,407	29,134
Loans	12,000	9,000
	<u>156,407</u>	<u>42,771</u>

14. Creditors and Accruals	2023	2022
	£	£
Accruals	10,235	8,172
Deferred Income	190,539	95,378
	<u>200,774</u>	<u>103,550</u>

15. Guarantee

The Trustees on behalf of Oxfordshire County Scout Council have guaranteed a loan of £55,000 to 6th Chipping Norton Scout Group by The Scout Association (2022: £55,000).

OXFORDSHIRE COUNTY SCOUT COUNCIL
Notes to the Accounts (continued) at 31st March 2023

16. Fund Reconciliation	At 1st April 2022	Income	Expenditure	Gains/(Losses) on Investments	Transfer from General Fund	At 31st March 2023
	£	£	£	£	£	£
Unrestricted funds						
General Fund	275,218	232,908	(222,444)	(13,471)	0	272,211
Designated funds						
Marston Hall	20,000	0	0	0	0	20,000
County Camp	15,000	0	0	0	0	15,000
Jamboree	39,592	0	0	0	0	39,592
International Expeditions	984	0	0	0	0	984
County Development Plan	76,130	0	(33,455)	0	0	42,675
Gang Show	13,417	33,782	(32,311)	0	0	14,888
	<u>165,122</u>	<u>33,782</u>	<u>(65,766)</u>	<u>0</u>	<u>0</u>	<u>133,138</u>
Total	440,341	266,690	(288,210)	(13,471)	0	405,350

	At 1st April 2021	Income	Expenditure	Gains/(Losses) on Investments	Transfer from General Fund	At 31st March 2022
	£	£	£	£	£	£
Unrestricted funds						
General Fund	289,707	133,323	(173,089)	25,277	0	275,218
Designated funds						
Marston Hall	20,000	0	0	0	0	20,000
County Camp	15,000	0	0	0	0	15,000
Jamboree	41,274	3,263	(4,945)	0	0	39,592
International Expeditions	3,264	0	(2,280)	0	0	984
County Development Plan	104,560	0	(28,430)	0	0	76,130
Gang Show	13,272	3,170	(3,025)	0	0	13,417
	<u>197,370</u>	<u>6,433</u>	<u>(38,680)</u>	<u>0</u>	<u>0</u>	<u>165,124</u>
Total	487,077	139,756	(211,769)	25,277	0	440,341

Unrestricted funds

General Fund represents the undesignated funds that are available to the Trustees for supporting and administering the charity.

Designated funds

Marston Hall represents the original value of the land and building at Marston Hall.

County Camp represents monies set aside to contribute to funding a County Camp for all Scouting sections in Oxfordshire.

Jamboree represents monies raised to fund 36 young people and 4 adult leaders to attend the World Scout Jamboree.

International Expeditions provides support to enable Oxfordshire Scouts to join overseas trips.

County Development Plan represents monies set aside to fund a 5-year plan to reinvest funds previously accumulated to ensure that even better Scouting is available to everyone in the County.

Gang Show represents monies that are held on behalf of the annual Gang Show, organised by Oxfordshire Scouting.

OXFORDSHIRE COUNTY SCOUT COUNCIL

England & Wales - Charity number 291693

Accounts



Scouts

Oxfordshire

OXFORDSHIRE COUNTY SCOUT COUNCIL

Registration Number: 291693

Annual Report and Accounts
for the Year Ended 31st March 2022

OXFORDSHIRE COUNTY SCOUT COUNCIL
Annual Report and Accounts for the Year Ended 31st March 2022

Administrative Information

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The Oxfordshire County Scout Council's governing documents are those of The Scout Association. They consist of a Royal Charter dated 4th January 1912 and supplemental Roay Charters in 1949, 1959, 1967 and 1991, which in turn give authority to the Bye Laws of the Association, and The Policy, Organisation and Rules of The Scout Association. The Oxfordshire County Scout Council is a trust established under its rules, which are common to all Scouts.

Members of the County Executive Committee as at 31st March 2022

Ex-officio members

County Chairman	John May OBE DL
County Commissioner	Wendy Tatham
County Youth Commissioner	Ashley Falkner
County Secretary	Michelle Cox
County Treasurer	Ben Smith

Members elected by the County Scout Council

Andrew Hindle	Anna Weekes
James Wynne	Katharine Murkett
Marcus Goodwin	Philip Earl

Members nominated by the County Commissioner

George Ryall	Kirsten Phipps-Get
Rebecca Stanworth	Sarah Joyner
Shaun Kendall	

Members co-opted by the Executive Committee

David Parry-Jones	Martin Richards
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Agents and Advisors

Banks: Barclays Bank plc, Oxford City Branch, PO Box 333, Oxford OX1 3HS

Auditors: Wenn Townsend, Chartered Accountants and Registered Auditors, 30 St. Giles, Oxford OX1 3LE

Structure, Governance and Management

The Oxfordshire County Scout Council is led by the County Commissioner, who is appointed by The Scout Association. The County Commissioner is supported by:

- the County Team, comprising the County Youth Commissioners, Deputy County Commissioners, Assistant County Commissioners, Deputy County Youth Commissioners, County Advisors, County Scouters and the County Scout Council.
- the County Executive Committee, who are the Trustees of this Charity. They are appointed in accordance with the Policy, Organisation and Rules of The Scout Association.

The Trustees' responsibilities include keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity to enable them to ensure that the financial statements comply with the Charities Act 2011. They are responsible for safeguarding the charity's assets and hence for taking reasonable steps for the prevention and detection of fraud and breaches of law and regulation. They are responsible for the preparation of the financial statements for each financial year that represent a fair and true record of the charity's incoming resources and application of resources during the year and its state of affairs at the end of the year. In preparing these financial statements they must:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue its operation.

OXFORDSHIRE COUNTY SCOUT COUNCIL
Annual Report and Accounts (continued) for the Year Ended 31st March 2022

The Trustees are appointed by and accountable to Oxfordshire County Scout Council in accordance with the Policy, Organisation and Rules of The Scout Association, which are given authority through The Scout Association's Royal Charter and bylaws.

Principal risks and uncertainties

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the trust, and are satisfied that systems are in place to mitigate their exposure to major risks.

Objectives and Activities

The purpose of the Oxfordshire County Scout Council, within the Policy, Organisation and Rules of The Scout Association, is to provide leadership, advice and support for the Scout Districts in the County and through them for the Scout Groups, Explorer Scouts Units and Scout Network Units in Oxfordshire. The Council members confirm that they have referred to the guidance contained in the Charity Commission's guidance on public benefit when reviewing the aims and objectives of the Council and in planning future activities.

Achievements and Performance

Scouting was provided for 6,189 young people in the County, supported by 1,974 uniformed adults and many volunteers. This is a 4% increase on the 2020-21 numbers, which was expected as face to face Scouting is re-introduced following the lifting of COVID-19 restrictions.

The County Executive Committee has met four times during the year. The County Development Plan has been updated to ensure that even better Scouting is available to everyone in the County. The Committee has reviewed its reserve policy and has designated funds to support and develop the County in accordance with its development plan and to meet its objectives. Groups and Districts continue to flourish and provide high quality Scouting for the young people of Oxfordshire, week in week out. We must continue to build on this success and offer even better Scouting to all young people across the County in the coming year.

Further information on what's been happening within the County is given in the annual review of Oxfordshire Scouting for 2021/22.

Review of Financial Activities and Affairs

The audited accounts follow this report and we confirm that these accounts comply with statutory requirements.

The charity received income relating to programme and activities in the year of £55,883. This is significantly increased on the previous year with the re-introduction of face to face Scouting following the lifting of COVID-19 restrictions. Total income during the year was £139,756 and £211,769 was expended resulting in net expenditure of £72,013. A gain on investments of £25,277 resulted in an overall deficit for the year of £46,736.

The Reserves Policy of the Charity is to maintain unrestricted funds in the General Fund, which equates to 9 months expenditure of approximately £112,000 for supporting and administering the Charity.

The free reserves (excluding designated funds) at 31st March 2022 were £248,525.

Fundraising

Oxfordshire County Scout Council organise events and carry out fundraising activities in order to generate funds for the charity. The charity does not use professional fundraisers or involve commercial participators. There have been no complaints about fundraising during the year.

The charity has due regard to the Code of Fundraising Practice in the UK.

All the charity's marketing activities are undertaken directly to ensure that it is not unreasonably persistent or intrusive. Marketing materials contain clear details of how to unsubscribe to future communications and care is taken to limit the level of communications being sent out.

COVID-19

Oxfordshire County Scout Council receives income from membership fees, programme and activities and investment income.

The charity's income from membership fees and investments, which is primarily used to support and administer the charity, have been affected by COVID-19. The Trustees undertake an annual review of its five-year rolling forecast to ensure the charity's sustainability going forward and thus, the Trustees have prepared these accounts on a going concern basis.

This report was approved by the Trustees on 14th September 2022.

John May OBE DL
Trustee

Independent Auditor's Report to the Trustees of Oxfordshire County Scout Council

Opinion

We have audited the financial statements of Oxfordshire County Scout Council for the year ended 31st March 2022, which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31st March 2022, and of its incoming resources and of its application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

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

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate,
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

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

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

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

Independent Auditor's Report to the Trustees of Oxfordshire County Scout Council

Responsibilities of trustees

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, and for such internal control as the trustees determined is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. 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 responsibility 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.

Wenn Townsend
Statutory Auditor
30 St Giles
Oxford

Wenn Townsend is eligible to act as auditor in terms of section 1212 of the Companies Act 2016.

OXFORDSHIRE COUNTY SCOUT COUNCIL
STATEMENT OF FINANCIAL ACTIVITIES
Year ended 31st March 2022

	Note	Unrestricted and Total 2021/22 £	Unrestricted and Total 2020/21 £
Income			
Donations and Legacies	5	7,667	30,000
Charitable Activities			
- Membership Fees		64,086	97,700
- Programme and Activities	6	55,883	10,033
Investments		10,802	10,883
Other Income	8	1,318	653
Total Income		139,756	149,269
Expenditure			
Expenditure from Charitable Activities			
Programme and Activities	6	(69,532)	(10,172)
Adult Support	7	(11,434)	(7,213)
Other Expenses from General Funds	9	(130,803)	(105,462)
Total Expenditure		(211,769)	(122,847)
Net (Expenditure)/Income before Gain/(Loss) on Investments		(72,013)	26,422
Net Gain/(Loss) on Investments	12	25,277	55,286
Net Movement in Funds		(46,736)	81,708
Reconciliation of Funds			
Total Funds Brought Forward at 1st April 2021		487,077	405,369
Total Funds Carried Forward at 31st March 2022		440,341	487,077

The Council collected on behalf of The Scout Association annual membership fees and paid over to them £209,736 (2021 £206,255). This is not shown in these accounts.

OXFORDSHIRE COUNTY SCOUT COUNCIL
Balance Sheet 31st March 2022

	Note	2021/22		2020/21	
		£	£	£	£
Fixed Assets					
Tangible Assets	11		26,692		31,081
Investments	12		354,227		366,513
			380,919		397,594
Current Assets					
Debtors	13	42,771		33,291	
Cash at Bank and in Hand					
General Fund Current Accounts		100,449		100,310	
COIF Charities Deposit Fund		9,320		33,518	
Gang Show Bank and Cash		10,432		10,085	
		162,972		177,204	
Current Liabilities					
Creditors: amounts falling due within one year	14	(103,550)		(87,721)	
Net Current Assets			59,422		89,483
Net Assets			440,341		487,077
Reserves					
Unrestricted	16		275,218		289,707
Designated					
Marston Hall	16		20,000		20,000
County Camp	16		15,000		15,000
Jamboree	16		39,592		41,274
International Expeditions	16		984		3,264
County Development Plan	16		76,130		104,560
Gang Show	16		13,417		13,272
			440,341		487,077

The financial statements were approved by the Trustees on 14th September 2022 and signed on their behalf by

John May OBE DL
Trustee

OXFORDSHIRE COUNTY SCOUT COUNCIL
Notes to the Accounts at 31st March 2022

1. Accounting Policies

The following accounting policies have been used consistently in dealing with items which the Trustees consider material in relation to the accounts:

Basis of Preparation and Assessment of Going Concern

The Financial Statements of the Charity have been prepared under the historical cost convention with the exception of investments which are included at market value. The Financial Statements have been prepared in accordance with all applicable accounting standards, FRS 102, the Statement of Recommended Practice (SORP), the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

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

Income

All income is included in the Statement of Financial Activities (SOFA) when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

No credit is taken for either general or gift aid donations until they are actually received. The amount credited to the income and expenditure account in respect of gift aid donations does include the amount of income tax recoverable in respect of income actually received.

Legacies are included when the amount has been determined and paid.

Grant income is recognised as receivable subject to fulfilment of any associated conditions. Where conditions have been met or are likely to be met, grant income is recognised in full.

Investment income is recognised when it is receivable.

Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources. The charity is not registered for VAT and all expenditure includes VAT wherever applicable.

Charitable activity costs are those costs incurred directly in support of expenditure on the objects of the Charity. Governance costs are those incurred in connection with administration of the Charity and compliance with constitutional and statutory requirements.

Grants payable are included when the recipient has a reasonable expectation that they will receive a grant and when any conditions attached to the grant are fulfilled.

Investments

Investments are included in the accounts at market value. Realised gains/(losses) are those arising between the sale of an investment and its value at the beginning of the year. Unrealised gains/(losses) are those arising where the investment is still held but the value has changed.

Debtors

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

Creditors

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligations can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

Volunteer Time

A significant contribution is made by volunteers throughout the year and the value of these donated services are not reflected in the accounts.

OXFORDSHIRE COUNTY SCOUT COUNCIL
Notes to the Accounts (continued) at 31st March 2022

1. Accounting Policies - continued

Cash and Cash Equivalents

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

Depreciation

Depreciation is calculated using the following rates and bases which are appropriate to the useful lives of the assets and their residual value:

Equipment	Reducing balance 15%
Equipment - Climbing Wall & Motor Vehicle	Straight line 20%

Fund Accounting

A general fund which the Trustees may use for the furtherance of the objects of the charity at their discretion. Marston Hall is designated for use by 10th Oxford Scout Group. The other designated funds are for the use their title suggests.

2. Expenditure before Gains on Investments

	2021/22	2020/21
	£	£
Auditors' Remuneration	2,400	2,530
Depreciation	3,814	3,822

3. Wages and Salaries

The average number of employees during the year was 3 (2021: 2).
 No employee was paid more than £60,000 during the year.

4. Trustee Remuneration

£129 for expenses were paid to one Trustee during the year (2021: £nil).
 No trustee received any remuneration during the year for their role as trustee. One trustee received total remuneration (including pension) for their operations role since being appointed as a trustee of £34,555 (2021: £31,540). No trustee or other person related to the Council had any personal interest in any contract or transaction entered into by the Council during the year.

5. Donations and Legacies

	2021/22	2020/21
	£	£
Government Grants	2,667	25,000
Donations	5,000	5,000
Total	7,667	30,000

OXFORDSHIRE COUNTY SCOUT COUNCIL
Notes to the Accounts (continued) at 31st March 2022

6. Programme and Activities	2021/22 Income	2021/22 Expenditure	2021/22 Net Expenditure	2020/21 Income	2020/21 Expenditure	2020/21 Net Expenditure
	£	£	£	£	£	£
Sectional	670	1,635	965	33	1,936	1,903
International	48,780	53,787	5,007	0	0	0
Jamboree	3,263	4,945	1,682	0	90	90
County Events	0	2,326	2,326	0	0	0
County Camp	0	0	0	0	0	0
Gang Show	3,170	3,025	(145)	10,000	4,324	(5,676)
Depreciation of Equipment	0	3,814	3,814	0	3,822	3,822
Total	55,883	69,532	13,649	10,033	10,172	139

7. Adult Support	2020/21 Income	2020/21 Expenditure	2020/21 Net Expenditure	2019/20 Income	2019/20 Expenditure	2019/20 Net Expenditure
	£	£	£	£	£	£
Adult Training	0	4,901	4,901	0	797	797
Development	0	4,014	4,014	0	6,126	6,126
Commissioner Team	0	1,758	1,758	0	290	290
Scout Active Support	0	761	761	0	0	0
Total	0	11,434	11,434	0	7,213	7,213

8. Other Income	2021/22 £	2020/21 £
International Expeditions Donations	0	0
Other Income	1,318	653
Total	1,318	653

9. Other Expenditure From The General Fund	2021/22 £	2020/21 £
County Office	98,363	71,368
Premises	20,227	22,586
Grants	3,612	1,767
County Conference	2,430	2,100
Governance Costs	6,171	7,641
Other	0	0
Total	130,803	105,462

OXFORDSHIRE COUNTY SCOUT COUNCIL
Notes to the Accounts (continued) at 31st March 2022

10. Governance Costs	2021/22	2020/21
	£	£
Insurance	3,736	4,196
Audit Fee	2,400	2,530
Other	35	915
Total	6,171	7,641

11. Fixed Assets	Land and Buildings	Equipment	Total
	£	£	£
Cost/Valuation			
As at 1st April 2021	20,000	95,164	115,164
Additions	0	0	0
Disposals	0	0	0
As at 31st March 2022	20,000	95,164	115,164
Depreciation			
As at 1st April 2021	0	84,083	84,083
Charge for the year	0	4,389	4,389
Eliminated on disposal	0	0	0
As at 31st March 2022	0	88,472	88,472
Net Book Value			
As at 1st April 2021	20,000	11,081	31,081
As at 31st March 2022	20,000	6,692	26,692
Assets belong to			
Marston Hall	20,000	0	20,000
Gang Show	0	3,258	3,258
General Fund	0	3,434	3,434
As at 31st March 2021	20,000	6,692	26,692

12. Fixed Asset Investments	2022	2021
	£	£
Quoted UK Investments		
Fair value at 1st April	366,513	311,227
Gain realised in the year	(37,563)	0
Increase/(decrease) in fair value in the year	25,277	55,286
Fair value at 31st March	354,227	366,513

OXFORDSHIRE COUNTY SCOUT COUNCIL
Notes to the Accounts (continued) at 31st March 2022

13. Debtors	2022	2021
	£	£
Other debtors	4,637	500
Prepayments	29,134	20,791
Loans	9,000	12,000
	<u>42,771</u>	<u>33,291</u>

14. Creditors and Accruals	2022	2021
	£	£
Accruals	8,172	5,626
Deferred Income	95,378	82,095
	<u>103,550</u>	<u>87,721</u>

15. Guarantee

The Trustees on behalf of Oxfordshire County Scout Council have guaranteed a loan of £55,000 to 6th Chipping Norton Scout Group by The Scout Association (2021: £55,000).

16. Fund Reconciliation	At 1st	Income	Expenditure	Gains/(Losses)	Transfer from	At 31st
	April 2021			on Investments	General Fund	March 2022
	£	£	£	£	£	£
Marston Hall	20,000	0	0	0	0	20,000
County Camp	15,000	0	0	0	0	15,000
Jamboree	41,274	3,263	(4,945)	0	0	39,592
International Expeditions	3,264	0	(2,280)	0	0	984
County Development Plan	104,560	0	(28,430)	0	0	76,130
Gang Show	13,272	3,170	(3,025)	0	0	13,417
General Fund	289,707	133,323	(173,089)	25,277	0	275,218
Total	<u>487,077</u>	<u>139,756</u>	<u>(211,769)</u>	<u>25,277</u>	<u>0</u>	<u>440,341</u>

	At 1st	Income	Expenditure	Gains/(Losses)	Transfer from	At 31st
	April 2020			on Investments	General Fund	March 2021
	£	£	£	£	£	£
Marston Hall	20,000	0	0	0	0	20,000
County Camp	10,000	0	0	0	5,000	15,000
Jamboree	41,364	0	(90)	0	0	41,274
International Expeditions	4,217	0	(953)	0	0	3,264
County Development Plan	125,034	0	(20,474)	0	0	104,560
Gang Show	7,596	10,000	(4,324)	0	0	13,272
General Fund	197,158	139,269	(97,006)	55,286	(5,000)	289,707
Total	<u>405,369</u>	<u>149,269</u>	<u>(122,847)</u>	<u>55,286</u>	<u>0</u>	<u>487,077</u>



Scouts

Oxfordshire

OXFORDSHIRE COUNTY SCOUT COUNCIL

England & Wales - Charity number 291693

Accounts



Scouts

Oxfordshire

OXFORDSHIRE COUNTY SCOUT COUNCIL

Registration Number: 291693

Annual Report and Accounts
for the Year Ended 31st March 2021

OXFORDSHIRE COUNTY SCOUT COUNCIL
Annual Report and Accounts for the Year Ended 31st March 2021

Administrative Information

The Oxfordshire County Scout Council (c/o The County Treasurer, 8 Hayward Road, Oxford OX2 8LW) is registered with the Charity Commission (Registration Number 291693), and constituted by Deed of Trust dated 30th April 1985.

Members of the County Executive Committee as at 31st March 2021

Ex-officio members

County Chairman	John May OBE DL
County Commissioner	Wendy Tatham
County Youth Commissioner	Ashley Falkner
County Youth Commissioner	Hannah Venn
County Secretary	Michelle Cox
County Treasurer	Ben Smith

Members elected by the County Scout Council

Sarah Joyner
Anna Weekes
David Eaton
Shaun Kendall
George Ryall

Members nominated by the County Commissioner

Gill Attree
Rebecca Alexander
Kirsten Phipps-Get

Agents and Advisors

Banks: Barclays Bank plc, Oxford City Branch, PO Box 333, Oxford OX1 3HS

Auditors: Wenn Townsend, Chartered Accountants and Registered Auditors, 30 St. Giles, Oxford OX1 3LE

Structure, Governance and Management

The Oxfordshire County Scout Council is led by the County Commissioner, who is appointed by The Scout Association. The County Commissioner is supported by:

- the County Team, comprising the County Youth Commissioners, Deputy County Commissioners, Assistant County Commissioners, Deputy County Youth Commissioners, County Advisors, County Scouters and the County Scout Council.
- the County Executive Committee, who are the Trustees of this Charity. They are appointed in accordance with the Policy, Organisation and Rules of The Scout Association.

The Trustees' responsibilities include keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity to enable them to ensure that the financial statements comply with the Charities Act 2011. They are responsible for safeguarding the charity's assets and hence for taking reasonable steps for the prevention and detection of fraud and breaches of law and regulation. They are responsible for the preparation of the financial statements for each financial year that represent a fair and true record of the charity's incoming resources and application of resources during the year and its state of affairs at the end of the year. In preparing these financial statements they must:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue its operation.

The Trustees are appointed by and accountable to Oxfordshire County Scout Council in accordance with the Policy, Organisation and Rules of The Scout Association, which are given authority through The Scout Association's Royal Charter and bylaws.

OXFORDSHIRE COUNTY SCOUT COUNCIL
Annual Report and Accounts (continued) for the Year Ended 31st March 2021

Principal risks and uncertainties

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the trust, and are satisfied that systems are in place to mitigate their exposure to major risks.

Objectives and Activities

The purpose of the Oxfordshire County Scout Council, within the Policy, Organisation and Rules of The Scout Association, is to provide leadership, advice and support for the Scout Districts in the County and through them for the Scout Groups, Explorer Scouts Units and Scout Network Units in Oxfordshire. The Council members confirm that they have referred to the guidance contained in the Charity Commission's guidance on public benefit when reviewing the aims and objectives of the Council and in planning future activities.

Achievements and Performance

Scouting was provided for 5,943 young people in the County, supported by 2,070 uniformed adults and many volunteers. This is a 20% fall on the 2019-20 numbers, which was expected given the COVID-19 pandemic and the lack of face to face Scouting for the last year.

The County Executive Committee has met four times during the year. The County Development Plan has been updated to ensure that even better Scouting is available to everyone in the County. The Committee has reviewed its reserve policy and has designated funds to support and develop the County in accordance with its development plan and to meet its objectives. Groups and Districts continue to flourish and provide high quality Scouting for the young people of Oxfordshire, week in week out. We must continue to build on this success and offer even better Scouting to all young people across the County in the coming year.

Further information on what's been happening within the County is given in the annual review of Oxfordshire Scouting for 2020/21.

Review of Financial Activities and Affairs

The audited accounts follow this report and we confirm that these accounts comply with statutory requirements and with the requirements of the Trust of Deed dated 30th April 1985.

The charity received income relating to programme and activities in the year of £10,033. This is significantly reduced on the previous year because of the COVID-19 pandemic and the lack of face to face Scouting. Consequently, the corresponding expenditure in relation to programme and activities also reduced significantly. The charity's income from membership fees was not affected as a result of COVID-19. Total income during the year was £149,269 and £122,847 was expended resulting in net income of £26,422. A gain on investments of £55,286 resulted in an overall surplus for the year of £81,708.

The Reserves Policy of the Charity is to maintain unrestricted funds in the General Fund, which equates to 9 months expenditure of approximately £100,000 for supporting and administering the Charity.

The free reserves (excluding designated funds) at 31st March 2021 were £258,625.

Fundraising

Oxfordshire County Scout Council organise events and carry out fundraising activities in order to generate funds for the charity. The charity does not use professional fundraisers or involve commercial participators. There have been no complaints about fundraising during the year.


The charity has due regard to the Code of Fundraising Practice in the UK.

All the charity's marketing activities are undertaken directly to ensure that it is not unreasonably persistent or intrusive. Marketing materials contain clear details of how to unsubscribe to future communications and care is taken to limit the level of communications being sent out.

COVID-19

Oxfordshire County Scout Council receives income from membership fees, programme and activities and investment income. The charity's income from membership fees and investments, which is primarily used to support and administer the charity, has not been affected by COVID-19 and thus, the Trustees have prepared these accounts on a going concern basis. The Trustees will also undertake a review of its five-year rolling forecast to ensure the charity's sustainability going forward.

This report was approved by the Trustees on 17th June 2021.



John May OBE DL
Trustee

Independent Auditor's Report to the Trustees of Oxfordshire County Scout Council

Opinion

We have audited the financial statements of Oxfordshire County Scout Council (the 'charity') for the year ended 31st March 2021 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31st March 2021, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

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

Independent Auditor's Report to the Trustees of Oxfordshire County Scout Council (continued)

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

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

- Enquiry of management, those charged with governance and the entity's solicitors around actual and potential litigation and claims;
- Enquiry of entity staff in tax and compliance functions to identify any instances of non-compliance with laws and regulations;
- Reviewing minutes of meetings of those charged with governance;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forger, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. 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 responsibility 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.

Wenn Townsend
Statutory Auditor
30 St Giles
Oxford



Wenn Townsend is eligible to act as auditor in terms of section 1212 of the Companies Act 2006.

17th June 2021

OXFORDSHIRE COUNTY SCOUT COUNCIL
STATEMENT OF FINANCIAL ACTIVITIES
Year ended 31st March 2021


	Note	Unrestricted and Total 2020/21 £	Unrestricted and Total 2019/20 £
Income			
Donations and Legacies	5	30,000	0
Charitable Activities			
- Membership Fees		97,700	86,328
- Programme and Activities	6	10,033	340,434
Investments		10,883	10,767
Other Income	8	653	5,124
Total Income		149,269	442,653
Expenditure			
Programme and Activities	6	(10,172)	(344,094)
Adult Support	7	(7,213)	(22,923)
Other Expenses from General Funds	9	(105,462)	(124,841)
Total Expenditure		(122,847)	(491,858)
Net (Expenditure)/Income before Gain/(Loss) on Investments		26,422	(49,205)
Net Gain/(Loss) on Investments	12	55,286	(7,912)
Net Movement in Funds		81,708	(57,117)
Reconciliation of Funds			
Total Funds Brought Forward at 1st April 2020		405,369	462,486
Total Funds Carried Forward at 31st March 2021		487,077	405,369

The Council collected on behalf of The Scout Association annual membership fees and paid over to them £206,255 (2020 £197,835). This is not shown in these accounts.

OXFORDSHIRE COUNTY SCOUT COUNCIL
Balance Sheet 31st March 2021

	Note	2020/21		2019/20	
		£	£	£	£
Fixed Assets					
Tangible Assets	11		31,081		35,579
Investments	12		366,513		311,227
			397,594		346,806
Current Assets					
Debtors	13	33,291		83,630	
Cash at Bank and in Hand					
General Fund Current Accounts		100,310		25,716	
COIF Charities Deposit Fund		33,518		22,634	
Gang Show Bank and Cash		10,085		4,162	
		177,204		136,142	
Current Liabilities					
Creditors: amounts falling due within one year	14	(87,721)		(77,579)	
Net Current Assets			89,483	58,563	
Net Assets			487,077	405,369	
Reserves					
Unrestricted	16		289,707		197,158
Designated					
Marston Hall	16		20,000		20,000
County Camp	16		15,000		10,000
Jamboree	16		41,274		41,364
International Expeditions	16		3,264		4,217
County Development Plan	16		104,560		125,034
Gang Show	16		13,272		7,596
			487,077	405,369	

The financial statements were approved by the Trustees on 17th June 2021 and signed on their behalf by



John May OBE DL
Trustee

OXFORDSHIRE COUNTY SCOUT COUNCIL
Notes to the Accounts at 31st March 2021

1. Accounting Policies

The following accounting policies have been used consistently in dealing with items which the Trustees consider material in relation to the accounts:

Basis of Preparation and Assessment of Going Concern

The Financial Statements of the Charity have been prepared under the historical cost convention with the exception of investments which are included at market value. The Financial Statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice.

The charity constitutes a public benefit entity as defined by FRS 102.

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

Income

All income is included in the Statement of Financial Activities (SOFA) when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

No credit is taken for either general or gift aid donations until they are actually received. The amount credited to the income and expenditure account in respect of gift aid donations does include the amount of income tax recoverable in respect of income actually received.

Legacies are included when the amount has been determined and paid.

Grant income is recognised as receivable subject to fulfilment of any associated conditions. Where conditions have been met or are likely to be met, grant income is recognised in full.

Investment income is recognised when it is receivable.

Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources. The charity is not registered for VAT and all expenditure includes VAT wherever applicable.

Charitable activity costs are those costs incurred directly in support of expenditure on the objects of the Charity. Governance costs are those incurred in connection with administration of the Charity and compliance with constitutional and statutory requirements.

Grants payable are included when the recipient has a reasonable expectation that they will receive a grant and when any conditions attached to the grant are fulfilled.

Investments

Investments are included in the accounts at market value. Realised gains/(losses) are those arising between the sale of an investment and its value at the beginning of the year. Unrealised gains/(losses) are those arising where the investment is still held but the value has changed.

Debtors

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

Creditors

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligations can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

Volunteer Time

A significant contribution is made by volunteers throughout the year and the value of these donated services are not reflected in the accounts.

OXFORDSHIRE COUNTY SCOUT COUNCIL
Notes to the Accounts (continued) at 31st March 2021

1. Accounting Policies - continued

Cash and Cash Equivalents

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

Depreciation

Depreciation is calculated using the following rates and bases which are appropriate to the useful lives of the assets and their residual value:

Equipment	Reducing balance 15%
Equipment - Climbing Wall & Motor Vehicle	Straight line 20%

Fund Accounting

A general fund which the Trustees may use for the furtherance of the objects of the charity at their discretion.

Marston Hall is designated for use by 10th Oxford Scout Group. The other designated funds are for the use their title suggests.

2. Expenditure before Gains on Investments

	2020/21	2019/20
	£	£
Auditors' Remuneration	2,530	2,250
Depreciation	3,822	9,985

3. Wages and Salaries

The average number of employees during the year was 2 (2020: 2).

No employee was paid more than £60,000 during the year.

4. Trustee Remuneration

No remuneration or expenses were paid to any Trustees during the year (2020: £nil).

5. Donations and Legacies

	2020/21	2019/20
	£	£
Government Grants	25,000	0
Donations	5,000	0
Total	30,000	0

OXFORDSHIRE COUNTY SCOUT COUNCIL
Notes to the Accounts (continued) at 31st March 2021

6. Programme and Activities	2020/21 Income	2020/21 Expenditure	2020/21 Net Expenditure	2019/20 Income	2019/20 Expenditure	2019/20 Net Expenditure
	£	£	£	£	£	£
Sectional	33	1,936	1,903	103,140	103,932	792
International	0	0	0	0	468	468
Jamboree	0	90	90	194,420	176,349	(18,071)
County Events	0	0	0	3,588	12,725	9,137
County Camp	0	0	0	0	0	0
Gang Show	10,000	4,324	(5,676)	39,286	41,431	2,145
Depreciation of Equipment	0	3,822	3,822	0	9,189	9,189
Total	10,033	10,172	139	340,434	344,094	3,660

7. Adult Support	2020/21 Income	2020/21 Expenditure	2020/21 Net Expenditure	2019/20 Income	2019/20 Expenditure	2019/20 Net Expenditure
	£	£	£	£	£	£
Adult Training	0	797	797	0	3,789	3,789
Development	0	6,126	6,126	0	10,590	10,590
Commissioner Team	0	290	290	0	5,314	5,314
Scout Active Support	0	0	0	0	3,230	3,230
Total	0	7,213	7,213	0	22,923	22,923

8. Other Income	2020/21 £	2019/20 £
International Expeditions Donations	0	3,808
Other Income	653	1,316
Total	653	5,124

9. Other Expenditure From The General Fund	2020/21 £	2019/20 £
County Office	71,368	68,061
Premises	22,586	24,754
Grants	1,767	3,943
County Conference	2,100	18,924
Governance Costs	7,641	9,159
Total	105,462	124,841

OXFORDSHIRE COUNTY SCOUT COUNCIL
Notes to the Accounts (continued) at 31st March 2021

10. Governance Costs	2020/21	2019/20
	£	£
Insurance	4,196	4,116
Audit Fee	2,530	2,250
Other	915	2,793
Total	7,641	9,159

11. Fixed Assets	Land and Buildings	Equipment	Total
	£	£	£
Cost/Valuation			
As at 1st April 2020	20,000	95,164	115,164
As at 31st March 2021	20,000	95,164	115,164
Depreciation			
As at 1st April 2020	0	79,585	79,585
Charge for the year	0	4,498	4,498
As at 31st March 2021	0	84,083	84,083
Net Book Value			
As at 1st April 2020	20,000	15,579	35,579
As at 31st March 2021	20,000	11,081	31,081
Assets belong to			
Marston Hall	20,000	0	20,000
Gang Show	0	3,833	3,833
General Fund	0	7,248	7,248
As at 31st March 2021	20,000	11,081	31,081

12. Fixed Asset Investments	2021	2020
	£	£
Quoted UK Investments		
Fair value at 1st April	311,227	319,139
Increase/(decrease) in fair value in the year	55,286	(7,912)
Fair value at 31st March	366,513	311,227

OXFORDSHIRE COUNTY SCOUT COUNCIL
Notes to the Accounts (continued) at 31st March 2021

13. Debtors	2021	2020
	£	£
Other Debtors	500	7,638
Prepayments	20,791	66,992
Loans	12,000	9,000
	<u>33,291</u>	<u>83,630</u>

14. Creditors and Accruals	2021	2020
	£	£
Accruals	5,626	7,074
Deferred Income	82,095	70,505
	<u>87,721</u>	<u>77,579</u>

15. Guarantee

The Trustees on behalf of Oxfordshire County Scout Council have guaranteed a loan of £55,000 to 6th Chipping Norton Scout Group by The Scout Association (2020: £55,000).

16. Fund Reconciliation	At 1st	Income	Expenditure	Gains/(Losses)	Transfer from	At 31st
	April 2020			on Investments	General Fund	March 2021
	£	£	£	£	£	£
Marston Hall	20,000	0	0	0	0	20,000
County Camp	10,000	0	0	0	5,000	15,000
Jamboree	41,364	0	(90)	0	0	41,274
International Expeditions	4,217	0	(953)	0	0	3,264
County Development Plan	125,034	0	(20,474)	0	0	104,560
Gang Show	7,596	10,000	(4,324)	0	0	13,272
General Fund	197,158	139,269	(97,006)	55,286	(5,000)	289,707
Total	<u>405,369</u>	<u>149,269</u>	<u>(122,847)</u>	<u>55,286</u>	<u>0</u>	<u>487,077</u>

	At 1st	Income	Expenditure	Gains/(Losses)	Transfer from	At 31st
	April 2019			on Investments	General Fund	March 2020
	£	£	£	£	£	£
Marston Hall	20,000	0	0	0	0	20,000
County Camp	5,000	0	0	0	5,000	10,000
Jamboree	23,293	194,420	(176,349)	0	0	41,364
International Expeditions	2,548	9,166	(7,497)	0	0	4,217
County Development Plan	178,346	0	(53,312)	0	0	125,034
Gang Show	9,741	39,286	(41,431)	0	0	7,596
General Fund	223,558	199,780	(213,268)	(7,912)	(5,000)	197,158
Total	<u>462,486</u>	<u>442,653</u>	<u>(491,858)</u>	<u>(7,912)</u>	<u>0</u>	<u>405,369</u>

17. Related Party Transactions

Oxfordshire County Scout Council offers interest free loans of up to £5,000 and repayable over five years to any Scout Group in Oxfordshire to help with any building work. During 2019/20 a loan of £5,000 was granted to Witney Buttercross Scout Group; David Eaton is a trustee of both Oxfordshire County Scout Council and Witney Buttercross Scout Group. The first repayment of £1,000 was paid during the period so £4,000 is outstanding at the year-end.



Scouts

Oxfordshire