



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
			<u>397,594</u>		<u>346,806</u>
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	
		<u>177,204</u>		<u>136,142</u>	
Current Liabilities					
Creditors: amounts falling due within one year	14	(87,721)		(77,579)	
Net Current Assets			<u>89,483</u>		<u>58,563</u>
Net Assets			<u>487,077</u>		<u>405,369</u>
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
			<u>487,077</u>		<u>405,369</u>

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
	33,291	83,630

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

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	405,369	149,269	(122,847)	55,286	0	487,077

	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	462,486	442,653	(491,858)	(7,912)	0	405,369

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