



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

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 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 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.

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
			<u>380,919</u>		<u>397,594</u>
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	
		<u>162,972</u>		<u>177,204</u>	
Current Liabilities					
Creditors: amounts falling due within one year	14	(103,550)		(87,721)	
Net Current Assets			<u>59,422</u>		<u>89,483</u>
Net Assets			<u>440,341</u>		<u>487,077</u>
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
			<u>440,341</u>		<u>487,077</u>

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
	42,771	33,291

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

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 April 2021	Income	Expenditure	Gains/(Losses) on Investments	Transfer from General Fund	At 31st 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	487,077	139,756	(211,769)	25,277	0	440,341

	At 1st April 2020	Income	Expenditure	Gains/(Losses) on Investments	Transfer from General Fund	At 31st 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



Scouts

Oxfordshire