

BEDFORD AND OUSE VALLEY DISTRICT SCOUT COUNCIL

England & Wales · Charity number 300455

Details

Other names	BEDFORD (NORTH) DISTRICT SCOUT COUNCIL, BEDFORD DISTRICT SCOUT COUNCIL
Status	Registered
Legal form	Trust
Registered	1968-11-25
Register	View on the Charity Commission register

Contact

Address	26 Brecon Way Bedford MK41 8DD
Phone	07758872172
Email	dc@bedfordousevalleyscouts.org.uk
Website	bedfordousevalleyscouts.org.uk

Activities

Objects: UNIT OF THE SCOUT ASSOCIATION

Activities: Every Scout District is an autonomous organisation holding its own property and equipment and admitting people to membership of the Scout District subject to the Policy and Rules of The Scout Association. The District exists to support the District Commissioner in meeting the responsibilities of his/her appointment and to provide support for Scout Groups and Explorer Scout Units in the District.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space
- **What:** Education/training
- **Who:** Children/young People

Geography

- **Area of benefit:** GREAT BARFORD
- Bedford
- Central Bedfordshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£98,865	£100,004	-	-
2023-12-31	£94,601	£81,363	-	-
2022-12-31	£125,916	£122,514	-	-
2021-12-31	£95,641	£62,892	-	-
2020-12-31	£87,126	£64,971	-	-

Trustees

Name	Role	Appointed
Janet Dickinson		2019-06-11
Michelle Nagle		2019-06-11
Mike Letch		2021-06-30
Pearl Angela Farr		2017-06-20

Accounts

BEDFORD AND OUSE VALLEY DISTRICT SCOUT COUNCIL
Registered Charity Number 300455



Trustees' Report & Accounts for the year ended 31st December 2024

BEDFORD & OUSE VALLEY DISTRICT SCOUT COUNCIL TRUSTEES' REPORT - YEAR ENDED 31ST DECEMBER 2024

Reference and Administration Details

CHARITY NAME:	Bedford and Ouse Valley District Scout Council
OTHER NAMES USED:	Prior to 2017 the charity was named Bedford District Scout Council
REGISTERED CHARITY NUMBER:	300455
HQ REGISTRATION NUMBER:	12017785
CHARITY'S PRINCIPAL ADDRESS:	1 Dewlands, Oakley, Bedfordshire. MK43 7RW
NAMES OF CHARITY TRUSTEES:	

Trustee Name	Office
Ex-Officio :	
Greg Kilpin	District Commissioner (Stood down in October 2024)
Janet Dickinson	District Lead Volunteer (replaces District Commissioner from October 2024)
Jake Whitbread	District Explorer Scout Commissioner (Role changed in Autumn 2024) New role title – 14 to 25 lead
Role not assigned	District Youth Lead (replaces District Explorer Scout Commissioner)
Matt Rush	District Chair (Stood down in Summer 2024)
Ian Wright	District Treasurer
Other :	
Michelle Davis	Elected Member (Stood down in October 2024)

Pearl Farr	Elected Member	
David Goddard	Elected Member	(Stood down in October 2024)
Liam Hamilton	Elected Member	(Stood down in October 2024)
Paul Harley	Elected Member	(From October 2024)
Mike Letch	Elected Member	
Freya Marin	Elected Member	(From October 2024)
Michelle Nagle	Elected Member	
Claire Rulton	Elected Member	(From October 2024)

The *Ex-Officio* members are members of all sub-committees.

VICE PRESIDENT: Mr. K Wells, Mr. J Hitt, & Mrs. P Farr

PRESIDENT: The Council pays its respects on the passing of Mr. J Tusting in May 2024 and recognises and is grateful for his contribution to Scouting in the District

BANKERS: CAF Bank Ltd., Kings Hill, West Malling, Kent (& HSBC plc, Allhallows, Bedford)
District registration number with the Scout Association 10111
Lloyds Bank plc, High Street, Bedford

INDEPENDENT EXAMINER: Louise Tunley FCA CTA DChA
Steve Monico Limited, 19 Goldington Road, Bedford, MK40 3JY

Structure, Governance and Management

Governance

The District is a separate unincorporated educational charity within the Scouts' federation of charities operating under the Royal Charter, established under its rules which are common to all Scouts (The Policy, Organisation and Rules).

The District's governing documents are those of The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and The Policy, Organisation and Rules of The Scout Association.

The Trustees are appointed in accordance with the Policy, Organisation and Rules of the Scout Association. The newly appointed Trustees are required to undertake the Trustee Training which includes safeguarding and safety, supplemented by periodic refresher training.

Structure

In 2024 the District continued the Scout Association changes by moving to the new District organisation.

The overall District management responsibility stays with the District Trustee Board, the members of which are the Charity Trustees of the Scout District. As Charity Trustees they are responsible for complying with the legislation applicable to charities. This includes the registration, keeping proper accounts and making returns to the Charity Commission as appropriate.

The Trustee Board now replaces the Executive Committee. It still comprises up to three independent representatives Chair, Treasurer, and Secretary (optional), together with the District Lead Volunteer (was District Commissioner), and other members forming a representation from across District Scout Groups. The Trustee Board meets once every six to eight weeks.

The District is operationally managed by the District Leadership Team, overseen by the Trustee Board. This Leadership Team comprises

- District Lead Volunteers
 - District Youth Leads
 - District Leadership Team Members
- Other volunteers are automatically members of this Leadership Team because of their roles in Scouts:
- Scout Group Lead Volunteers
 - 14–24 Team Leaders
 - Programme Team Leaders
 - Support Team Leaders
 - Volunteering Development Team Leaders
 - Team Leaders of any District Leadership Team sub-teams. For example, Inclusion Team.

Responsibility

The District Trustee Board is responsible for:

- the maintenance of any property belonging to the Scout Network
- the raising of funds and the administration of the Scout Network finance.
Where the Network is already managed as part of the District, ensure that any existing Network finances are being appropriately managed and will continue to be so. This includes ensuring Network finances are reported as part of the overall financial position of the District
- the insurance of persons, property and equipment
- assisting with the recruitment of Leaders and other adult support

- promotion of the Scout Network
- overall, acting collectively in the best interests of the Scout District's members.

BEDFORD & OUSE VALLEY DISTRICT SCOUT COUNCIL

TRUSTEES' REPORT - YEAR ENDED 31ST DECEMBER 2024

The activities of District Leadership Team and related District Teams noted above are reflected in the Trustees' Annual Report and Accounts.

However, the activities of the 17 Scout Groups within the District are not reflected in the report and accounts. These bodies are autonomous organisations and separate individual charities that together form Scouting in the Bedford and Ouse Valley Scout District.

There are two sites managed by the District:

- Jordans Close Campsite and Activity Centre, which includes a Scout Hut; Great Barford, Bedford
- Scout Hut; Pilgrims Way, Elstow, Bedford.

An annual budget for the Jordans Close site is set, including an agreed maintenance scheme and an equipment replacement plan, allowing the Jordans Close Management Team to operate efficiently.

The Pilgrims Way headquarters is hired by 78th Bedford Scout Group, who cover associated costs.

There are currently two management sub-committees for the Charity:

- The Appointments Advisory Committee
 - o responsible for the appointment and review of District adult appointments
- The Jordans Close Management team
 - o responsible for the management and running of the site, and maintenance of equipment

From the start of 2025 there is no longer to be an Appointments Advisory Committee.

Risk and Internal Control

The Trustees have a risk management strategy which includes:

- Ensuring a risk assessment is produced for all District activities, events, and fund raising
- An ongoing review of risks and safeguarding matters faced by the Charity
- The establishment of systems and procedures to mitigate risks where appropriate.

Risk assessments have been completed for all activities and facilities at the Jordans Close site and reside with the Jordans Close management team. Electrical Installation and PAT inspections are performed on site as per recommendations, and trees are regularly inspected by management team and qualified surgeons utilised as required. A working crew maintains the lawn area, hedgerows and general maintenance.

The District provides insurance coverage for buildings and contents, and for adventurous activities conducted at the activity centre, to ensure that insurable risks are covered.

The District provides an umbrella licence for broadcasting audio, television, streaming, downloads and/or DVD/Blu-rays, to cover both outdoor activities and events held in Scout Huts and Halls.

For all bank accounts operated by the District, multiple designated Trustees have been granted full on-line access, allowing full overview of accounts, with dual Trustee authorisation required on all Electronic Funds Transfer Payments and Cheques.

Further, to secure against the uncertainties that might be faced by individual Scout Groups, the District Lead Volunteer is progressively becoming a Trustee on the Trustee Board of each District Scout Group with

payment authorisation rights. This should mitigate, to a greater degree, the risk of a Scout Group becoming unable to have access to its own Bank Account as a result of unavoidable Trustee departures.

Objectives and Activities

The Purpose of Scouting

Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.

The Values of Scouting

As Scouts we are guided by these values:

- Integrity - We act with integrity; we are honest, trustworthy and loyal
- Respect - We have self-respect and respect for others
- Care - We support others and take care of the world in which we live
- Belief - We explore our faiths, beliefs and attitudes
- Co-operation - We make a positive difference; we co-operate with others and make friends

The Scout Method

Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting and:

- Enjoy what they are doing and have fun
- Take part in activities indoors and outdoors
- Learn by Doing
- Share in spiritual reflection
- Take responsibility and make choices
- Undertake new and challenging activities
- Make and live by their Promise

In setting their objectives, the Trustees have had due regard to the Charity Commission's guidance on public benefit. The Trustees believe they meet the Charity Commission's public benefit criteria, which are to contribute to the development of young people in achieving their full potential, as responsible citizens, and as members of their local, national and international communities. The District Team strives to provide these benefits both directly, and also to provide support to District Groups in such endeavours:

District Activities

Management and Maintenance:

- Jordans Close Campsite and Activity Centre, which provides a facility for Scouting and Girlguiding activities, such as archery, kayaking, climbing and camping. The site is also offered for Duke of Edinburgh expeditions and used by other Youth Groups.
- Jordans Close Scout Hut, which provides a weekly base for the Great Barford and Colmworth Scout Group and its Squirrels, Beavers, Cubs, Scouts and Young leaders.
- Elstow Scout Hut, which provides a weekly base for the 78th Bedford Scout Group and its Beavers, Cubs and Scouts

Administrative Support:

- Appointments and Training

BEDFORD & OUSE VALLEY DISTRICT SCOUT COUNCIL

TRUSTEES' REPORT - YEAR ENDED 31ST DECEMBER 2024

Financial Support:

- Provide membership fee support for newly-formed Sections
- Provide banking and financial support to Groups, as required.

Operational Review

- The District started the changes required to introduce the new Scout Association organisation to the District and the District's Scout Groups. The Trustees would like to thank all the District's Leaders and Trustees for introducing the changes to their respective Scout Groups.
- The Trustees would like to thank the Jordans Close management and working teams for managing and maintaining the site on behalf of the District.
- The Trustees would like to thank those managing, staffing, and supporting the District Scout Shop on behalf of the District.
- The Trustees would like to thank the Appointments Advisory Committee which through 2024 met with and approved Leaders and Section Assistants.
- The 2024 District Census, conducted in January 2024, produced a figure of 931 Young Members in the 17 Scout Groups. Previous years were: 2023 – 904, 2022 – 915, 2021 – 926, 2020 – 1118. To this are added 35 Young Leaders and 165 Leaders. In 2023 these figures were 24 and 146.

District Activities and Events

- The District Scout Groups attended the St. George's Day Parade in the Bedford town centre, and the Bridge Walk fund-raising event.
- A District weekend Camp named BOventure was held at The Boyd Memorial Campsite & Activity Centre, Biggleswade, for over 300 Beavers, Cubs, Scouts, and Explorers, plus Leaders.
- A District Cub Sleepover Event was held at Gullivers Theme Park, Milton Keynes, for 120 Cubs
- The first District Great Scout Race was held across London, a location unknown to the Scout attendees until the first day of the weekend event.

Membership Fees and District Levy

The District has operational costs that are repeatable annually, itemised in the list below. Based on the number of Members in District, a District contribution of £5.00 per Youth Member was set as part of the Annual Membership Fees for 2024.

- St. George's Day Contribution
- Jordans Close / District Sectional Camps
- Broadcasting License
- International Jamboree
- Leader & Instructor Training & Expenses
- Administration & External Examiner Fees

BEDFORD & OUSE VALLEY DISTRICT SCOUT COUNCIL
TRUSTEES' REPORT - YEAR ENDED 31ST DECEMBER 2024

Statement of Financial Activities

Total unrestricted income in 2024 for charitable activities amounts to £98864.87, versus costs for charitable activities of £100003.63. In 2023 the income was £94601.36, with costs of £81363.02.

Balance Sheet

Reserves at the year-end are £105140.49. In 2023, £106419.25.

Reserves Policy

The Trustees have a policy to hold sufficient resources to continue the charitable activities of the District should income and fundraising activities fall short. The required activities in such a scenario would include:

- Buildings insurance at both sites managed by District
- Contents insurance at Jordans Close
- Business Rates for both sites
- Utilities at Jordans Close
- Basic Maintenance and grass-cutting at Jordans Close
- Insurance for District events
- Broadcasting License
- Training, Instructor and Advisory Committee expenses

The charity's reserves policy is to maintain a minimum balance in reserves, equivalent to £8000.00 in 2017 and which is adjusted for inflation each year, held specifically in the Contingency Reserve Fund. In 2024 this is £12636.00. In 2023, £12209.00.

Investment Policy

The Trustees evaluate balance and operations each financial year to consider opportunities for investment. The District currently does not hold any investments

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with the applicable law and United Kingdom Accounting Standards.

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and apply them consistently
- Observe the methods and principles in the Charities SORP 2015 (FIRS 102)
- Make judgements and estimates that are reasonable and prudent
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume the charity will continue in operation.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Systems of internal control are designed to provide reasonable, but not absolute, assurance against material mismanagement or loss. They include:

- An annual budget approved by the Trustees
- Appropriate delegation of authority and segregation of duties
- Identification and management of risks

Approved by the Trustees on 25th October 2025.

And signed on their behalf by:

.....
Pearl Farr
District Vice-President
District Trustee Board

.....
Janet Dickinson
District Lead Volunteer
District Trustee Board

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BEDFORD & OUSE VALLEY DISTRICT SCOUT COUNCIL

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2023 which are set out on pages 10 to 24.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the accounts 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn. We understand this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Act;
 or
- 2 the accounts do not accord with those records; or
- 1 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

Except for the matter referred to above, I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Louise Tunley FCA CTA DChA
Steve Monico Limited, Chartered Accountants
19 Goldington Road
Bedford
MK40 3JY
Date: 31 July 2024

BEDFORD & OUSE VALLEY DISTRICT SCOUT COUNCIL
STATEMENT OF FINANCIAL ACTIVITIES - YEAR ENDED 31ST DECEMBER 2024

Statement of Financial Activities

	Notes	2024 Unrestricted Funds £	2024 Restricted Funds £	2024 Total Funds £	2023 Total Funds £
Income and Endowments from:					
Donations and Legacies		0.00	0.00	0.00	0.00
Charitable Activities		98864.87	0.00	98864.87	94601.36
Investment Income		0.00	0.00	0.00	0.00
Other Incoming Resources		0.00	0.00	0.00	0.00
Total Income	2	0	0.00	0	0
Expenditure on:					
Raising Funds		0.00	0.00	0.00	0.00
Charitable Activities		(100003.63)	0.00	(100003.63)	(81363.02)
Other Resources Expended		0.00	0.00	0.00	0.00
Total Expenditure	3	(100003.63)	0.00	(100003.63)	(81363.02)
Net gains/(losses) on investments		0.00	0.00	0.00	0.00
Net Income		(1138.76)	0.00	(1138.76)	13238.34
Total Funds Brought Forward		106419.25	0.00	106419.25	93180.91
Adjustment to 2023 Total Funds		(140.00)		(140.00)	
Gross Transfers Between Funds		0.00	0.00	0.00	0.00
Total Funds Carried Forward		105140.49	0.00	105140.49	106419.25

An expected payment of £140 as part of 2023 Debtors was not received and the 2023 Total has been adjusted accordingly before applying figures for 2024.

The notes on pages 13 to 24 form part of these financial statements.

BEDFORD & OUSE VALLEY DISTRICT SCOUT COUNCIL
BALANCE SHEET – YEAR ENDED 31ST DECEMBER 2024

Balance Sheet

	Notes	2024 £	2023 £
Fixed Assets			
Investments: CAF UK Equity Growth Fund		0.00	0.00
Investments: Cazenove Income Trust		0.00	0.00
Investments: Cazenove Equity Trust		0.00	0.00
Equipment and Canoes	11	316.75	527.54
Current Assets			
Shop Stocks		11647.14	9153.28
Banks		88502.42	86022.67
Debtors	4	10035.68	0
		0.00	0.00
Total Current Assets		0	0
Current Liabilities			
Creditors	5	(5361.50)	(8477.77)
Payments Received in Advance		0.00	0.00
Net Current Assets		104823.74	105891.71
Total Assets Less Liabilities		105140.49	106419.25
Unrestricted Funds			
General Fund		92104.49	94110.25
Jamboree Fund	7	400.00	100.00
Contingency Reserve Fund	8	12636.00	12209.00
Restricted Funds		0.00	0.00
Total Charity Funds		105140.49	106419.25

All assets and liabilities of the charity relate to the unrestricted fund.

BEDFORD & OUSE VALLEY DISTRICT SCOUT COUNCIL
BALANCE SHEET – YEAR ENDED 31ST DECEMBER 2024

Balance Sheet (continued)

The notes on pages 13 to 24 form part of these financial statements.

The financial statements were approved by the Trustees on 25th October 2025.

And signed on their behalf by

.....
Pearl Farr
District Vice-President
District Trustee Board

.....
Janet Dickinson
District Lead Volunteer
District Trustee Board

1. Accounting Policies

1.1 Accounting Convention

The financial statements have been prepared on a going concern basis under the historical cost convention.

The charity constitutes a public benefit entity as defined by FRS 102. 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 to the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015.

The financial statements have been prepared to give a true and fair view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern, due to the fact that sufficient reserves are held to cover any necessary period of scaling down of activities.

1.2 Recognition of Incoming Resources

These are included in the Statement of Financial Activity (SoFA) when:

- The charity becomes entitled to the resources
- The trustees are virtually certain they will receive the resources
- The monetary value can be measured with sufficient reliability

When incoming resources have related expenditure the incoming resources and related expenditure are reported gross in the SoFA.

1.3 Grants and Donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

1.4 Tax Reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SoFA when they have been submitted to HM Revenue & Customs.

BEDFORD & OUSE VALLEY DISTRICT SCOUT COUNCIL
NOTES TO FINANCIAL STATEMENTS - YEAR ENDED 31ST DECEMBER 2024

1.5 Contractual Income and Performance Related Grants

This is only included in the SoFA once the related goods or services have been delivered.

1.6 Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

1.7 Donated Service and Facilities

These are only included in incoming resources when the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity.

The value of any voluntary help received is not included in the accounts but is described in the Trustees' Annual Report.

1.8 Investment Income

Investment Income is recognised when it is receivable.

1.9 Allocation of Costs

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Fundraising trading costs comprise costs incurred in encouraging people and organisations to contribute financially to the charity's work. It includes the cost of advertising for funds and the costs of mounting appeals.

Support costs include central functions and have been allocated to activity cost categories on the basis of time spent.

1.10 Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

1.11 Investments

Investments quoted on a recognised stock exchange are valued at market value at year end.

BEDFORD & OUSE VALLEY DISTRICT SCOUT COUNCIL
NOTES TO FINANCIAL STATEMENTS - YEAR ENDED 31ST DECEMBER 2024

1.12 Fixed Assets and Depreciation

The Scout Council acts as managing trustees of the Jordans Close Campsite and Activity Centre at Great Barford, and the hut in the Pilgrims Way area of Bedford. The Scout Association Trust Corporation is the custodian Trustee of the freehold land and buildings at Great Barford, and of the ground lease of premises in the Pilgrims Way area of Bedford.

The District Scout Council owns equipment stored at the Jordans Close site and other locations. The insured values of property and assets are:

Jordans Close		
	Headquarters Building	£229,667
	Store	£116,916
	Toilet Block	£112,736
	Equipment	£ 10,958
	Canoe Store	£ 20,985
	Canoes	£ 8,825
	Archery Range & Climbing Tower	£ 20,373
Elstow Headquarters		£152,172
		£672,632

These fixed assets are capitalised when ready for use and have a useful life exceeding three years. They are valued at cost.

All assets are assumed to have a useful working life of 5 years and are depreciated using the 5-year straight line method, 20% reduction of original cost each year, with the first accounting period receiving a full year's depreciation irrespective of when it was capitalised.

1.13 Stock

This is valued at the lower of cost and net realisable value, after making allowance for obsolete and slow-moving items.

1.14 Public Benefit Entity Concessionary Loans

Concessionary loans are recognised at the amounts payable or receivable.

1.15 Financial Instruments

Debtors and Creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses.

BEDFORD & OUSE VALLEY DISTRICT SCOUT COUNCIL
NOTES TO FINANCIAL STATEMENTS - YEAR ENDED 31ST DECEMBER 2024

1.16 Short Term Employee Benefits

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

1.17 Fund Accounting

Where there is a legal restriction on the purpose to which a fund may be put, the fund is classified either as an endowment fund, where the donor has expressly provided that only the income of the fund may be applied, or as a restricted fund where the donor has provided for the donation to be spent in furtherance of a specified charitable purpose. Endowment funds, where the capital is held to generate income for charitable purposes, are sub-analysed between those where the trustees have the discretion to spend the capital, expendable endowment, and those where there is no discretion to expend the capital, permanent endowment. The charity currently has neither permanent or expendable endowment funds.

Funds which are neither endowment nor restricted funds are unrestricted income funds, which are sub-analysed between designated (earmarked) funds where the trustees have set aside amounts to be used for specific purposes, and un-designated funds which are at the trustees' discretion.

The major funds held in each of these categories are disclosed in Notes 6, 7 and 8.

1.18 Key Areas of Judgement and Estimate

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision only affects the period, or in the period of revision and future periods where the revision affects both current and future periods.

In the opinion of the Trustees, there are no critical accounting judgements or estimation uncertainties within the charity.

BEDFORD & OUSE VALLEY DISTRICT SCOUT COUNCIL
NOTES TO FINANCIAL STATEMENTS - YEAR ENDED 31ST DECEMBER 2024

2. Analysis of Incoming Resources

	Notes	Unrestricted Funds £	Restricted Funds £	2024 Total £	2023 Total £
Charitable Activities					
General Account	6	78282.46	0.00	78282.46	55158.12
District Scout Shop Sales	9	10941.55	0.00	10941.55	12275.75
Jordans Close Campsite & Activity Centre	10	7147.00	0.00	7147.00	24404.19
Jamboree Fund	7	0.00	0.00	0.00	992.00
Scout Shop Stock Addition	9	2493.86	0.00	2493.86	1771.30
Total Charitable Income		0	0.00	98864.87	0
Investment Income		0.00	0.00	0.00	0.00
Other Incoming Resources: HMRC Gift Aid		0.00	0.00	0.00	0.00
Total Incoming Resources		98864.87	0.00	98864.87	94601.36

3. Analysis of Resources Expended

	Notes	Unrestricted Funds £	Restricted Funds £	2024 Total £	2023 Total £
Direct Costs					
District Scout Shop Purchases	9	(12217.27)	0.00	(12217.27)	(11580.87)
Charitable Activities					
General Account	6	(76447.31)	(0.00)	(76447.31)	(56442.18)
District Scout Shop Costs & Rebates	9	(1081.82)	(0.00)	(1081.82)	(1389.59)
Jordans Close Campsite & Activity Centre	10	(9146.44)	(0.00)	(9146.44)	(9597.59)
Jamboree Fund	7	(0.00)	(0.00)	(0.00)	(1192.00)
Independent Examiner Fees		(900.00)	(0.00)	(900.00)	(900.00)
Asset Depreciation and Disposals	11	(210.79)	(0.00)	(210.79)	(260.79)
Scout Shop Stock Reduction	9	(0.00)	(0.00)	(0.00)	(0.00)
Total Charity Resources Expended		0	(0.00)	0	0
Other Resources Expended		0.00	0.00	0.00	0.00
Total Expenditure		(100003.63)	0.00	(100003.63)	(81363.02)

BEDFORD & OUSE VALLEY DISTRICT SCOUT COUNCIL
NOTES TO FINANCIAL STATEMENTS - YEAR ENDED 31ST DECEMBER 2024

4. Debtors

	2024 £	2023 £
Other Debtors:		
Jordans Close payments received after year end	1344.50	715.00
Jordans Close Insurance paid for next financial year	2948.00	2602.62
District Event Deposit paid for next financial year	0.00	2380.00
MPLC Broadcasting License for next financial year	400.48	0.00
Scout Shop Payments received after year end	4685.95	7877.30
78 th Bedford Hut Rent received after year end	656.75	589.61
District Event Deposit paid for next financial year	0.00	2380.00
Clapham Scout Group Settlement after year end	0.00	1373.00
Oakley Scout Group Settlement after year end	0.00	1944.00
Jamboree Expense Settlement after year end	0.00	992.00
District Event Payments received after year end	0.00	720.00
Total Debtors	0	0

5. Creditors

	2024 £	2023 £
Accruals and Deferred Income:		
Jordans Close Expenses paid after year end	374.51	312.75
Jordans Close Electricity Bill paid after year end	0.00	314.65
Scout Shop Expenses paid after year end	1393.67	2560.78
Scout Shop Rebate paid after year end	1081.82	1389.59
District St. Georges Expenses paid after year end	661.10	0.00
District Accounting Software fees paid after year end	50.40	0.00
Independent Examiner Fees	900.00	900.00
Independent Examiner Fees for Previous Year	900.00	0.00
Riseley Lockup Fees paid after year end	0.00	100.00
Jordans Close deposits received for next financial year	0.00	120.00
District Events deposits received for next financial year	0.00	1700.00
Clapham Scout Group Adjustment	0.00	1080.00
Total Creditors	00	0

The deferred income at beginning of the year was zero. The deferred income at end of year was zero. Income is deferred when it relates to a future accounting period.

BEDFORD & OUSE VALLEY DISTRICT SCOUT COUNCIL
NOTES TO FINANCIAL STATEMENTS - YEAR ENDED 31ST DECEMBER 2024

6. Unrestricted Funds – General Fund

	Notes	2024 £	2023 £
Charitable Activities Income			
Membership Fees	6a	54704.50	43969.50
Activities, Events & Training	6b	22670.71	5105.32
Income Received on Behalf of Groups	6c	0.00	4147.00
Income Received on Behalf of Explorers	6c	250.50	341.30
Grant Payments Received		0.00	0.00
Pilgrims Way Hut Income		656.75	1589.61
Other		0.00	5.39
Total Charitable Income		0	0
Charitable Activities Resources Expended			
Membership Fees Paid to County	6a	(49882.00)	(42488.00)
Activities, Events & Training	6b	(22838.60)	(5091.92)
Expenditure on Behalf of Groups	6c	(100.00)	(4839.50)
Expenditure on Behalf of Explorers	6c	(240.00)	(60.01)
Administration / Expenses		(2762.03)	(2326.78)
Pilgrims Way Hut Expenditure		(624.68)	(1635.97)
Other		(0.00)	(0.00)
Total Resources Expended		(76447.31)	(56442.18)
Net Income / (Loss) For Year		1835.15	(1284.06)
Transfer to Jordans Close Fund (internal subsidy)		(0.00)	(0.00)
Transfer to Jamboree Fund (internal)		(300.00)	(300.00)
Transfer to Contingency Reserves Fund (internal)		(427.00)	(777.00)
Net result for the year		1108.15	(2361.06)

- The General Fund acts as a central repository for all funds that are not specifically assigned elsewhere.
- The Scout Shop (Section 9) and Jordans Close campsite (Section 10) experience a varying environment and income. These operating entities pass any profits or loss to the General Fund.
- The District has a known level of fixed-cost commitments each year, and the District Membership Fee is set at a level that is designed to meet these needs with no long-term profit or loss.

BEDFORD & OUSE VALLEY DISTRICT SCOUT COUNCIL
NOTES TO FINANCIAL STATEMENTS - YEAR ENDED 31ST DECEMBER 2024

6a. Unrestricted Funds – Membership Fees Overview

		2024 £	2023 £
Membership Fees Received		54704.50	43969.50
Less Paid to County		(49882.00)	(42448.00)
Net District Income		00	1481.50

- As per Minutes from the relevant Trustee meeting, the District have agreed to waive membership fees (to pay on their behalf) for new sections that start up within 12 months of the Census. This is to overcome the issue that new Sections would not have built up a reserve from which to be able to pay the subscriptions.
- Two sections were subsidised in such a manner in 2023, no new sections were subsidised in 2024.

6b. Unrestricted Funds – Activities, Events, Training

	Income £	Expenses £	Balance £
Adult Training	130.00	(916.37)	(786.37)
District Section Activities	22540.71	(21011.13)	1529.58
District Explorer Scout Activities	0.00	(0.00)	0.00
District Activities (St. George's Day)	0.00	(911.10)	(911.10)
Total	0	0	(167.89)

- The District Section activities include a District-wide camp, a Scout section camp, and a Cub section camp.
- Emergency Aid Courses were held at Jordans Close throughout 2024.
- The St. Georges Day parade was held in Bedford town centre with associated road closures and marching pipe band.

BEDFORD & OUSE VALLEY DISTRICT SCOUT COUNCIL
NOTES TO FINANCIAL STATEMENTS - YEAR ENDED 31ST DECEMBER 2024

6c. Unrestricted Funds – Designated Funds Overview

The District recognises certain moneys accounted for within the Unrestricted General Fund as relating to certain Activities or Groups, and maintains a record of the balances of these totals, and also allows for payments to be made or received in relation to these totals.

Details are presented in Table 6c but examples of such totals might be:

- District Events which run year to year may have an overall balance after payments and receipts that is carried over from year to year.
- Groups may require District to assist with payments and receipts for a period of time while Group bank accounts are being sorted.
- Some Explorer Groups handle their banking through the District accounts.

	2024 Start Balance £	2024 Income £	2024 Expenditure £	2024 End Balance £
St. Georges Parade Fund	1411.78	0.00	(911.10)	500.68
Jordans Close Fund	23013.45	7417.00	(09146.44)	21014.01
Salam Bedford Scout Group	0.00	0.00	(0.00)	0.00
Clapham Scout Group	(0.00)	0.00	(0.00)	0.00
Riseley Scout Group	1813.58	0.00	(100.00)	1713.58
District Explorers General	732.41	0.00	(0.00)	732.41
Harriers Explorers	723.29	250.50	(240.00)	733.79

- Riseley Scout Group closed at the end of 2021, and Group funds transferred to District. Trustees have agreed to maintain the Riseley funds as a designated entity for a period of 3 years should the Group re-form in that time, before being assimilated into District Funds.
- The Harriers Explorer Unit balance includes the Explorer Unit bank account balance plus a £300 start-up payment from County which is currently within District funds.
- In 2022 the Trustees voted in agreement that Jordans Close profits, still residing in the General Fund, should be recognised as a separate entity and be held within the General Fund as balance directly relating to Jordans Close, for the purpose of investing in and spending on Jordans Close.

BEDFORD & OUSE VALLEY DISTRICT SCOUT COUNCIL
NOTES TO FINANCIAL STATEMENTS - YEAR ENDED 31ST DECEMBER 2024

7. Unrestricted Funds - Jamboree Fund

		2024 £	2023 £
Balance Brought Forward		100.00	0.00
Income (internal subsidy: Membership)		300.00	300.00
Income (County Re-imbursement)		0.00	992.00
Expenditure		(0.00)	(1192.00)
Balance Carried Forward		400.00	100.00

- A subsidy of £300 is provided to the Jamboree Fund per year.

8. Unrestricted Funds - Contingency Reserve Fund

		2024 £	2023 £
Balance Brought Forward		12209.00	11432.00
Income (internal subsidy for rate of inflation)		427.00	777.00
Expenditure		(0.00)	(0.00)
Balance Carried Forward		12636.00	12209.00

- The Contingency Reserves Fund with a threshold of £8000.00 was set in 2017 to cover fixed costs, should the District be without income for one year - to cover rates and utilities for both district properties, basic maintenance on the sites, and continuing operation of the district and appointments teams.
- The increase due to inflation was computed in 2022 for the intervening years.
- The value for Reserves has been increased in line with inflation for the financial year 2024, using a value of 3.5%.

BEDFORD & OUSE VALLEY DISTRICT SCOUT COUNCIL
NOTES TO FINANCIAL STATEMENTS - YEAR ENDED 31ST DECEMBER 2024

9. District Scout Shop

	Notes	2024 £	2023 £
Sales		10941.55	12275.75
Direct Costs			
Purchases		(12217.27)	(10249.07)
Gross Profit		(1275.72)	2026.68
Expenses			
Administration and Sundries		(0.00)	(0.00)
Falkes (Luton) Closing Down Purchase		(0.00)	(1331.80)
Rebate to Groups		(1081.82)	(1389.59)
Net Income / (Loss) For Year		(2357.54)	(694.71)
Stock Held		11647.14	9153.28
Stock Increase/Decrease		2493.86	1771.30
Total Balance For Year		136.32	1076.59

The increase in shop stock in the end of 2024 inventory has contributions from:

- Many uniform and badge items have increased in price by 15-20% over the past year
- The stock held has been increased to include a range of Squirrels uniform and badge items
- A new bulk supply of District neckerchiefs and badges is included
-

BEDFORD & OUSE VALLEY DISTRICT SCOUT COUNCIL
NOTES TO FINANCIAL STATEMENTS - YEAR ENDED 31ST DECEMBER 2024

10. Jordans Close Campsite and Activity Centre

	Notes	2024 £	2023 £
Income			
Great Barford Scout Group Hut Hire		0.00	920.00
Camp Fees		6552.00	15641.00
Headquarters Hire		275.00	2600.00
Archery Hire		80.00	2347.50
Pioneering Hire		0.00	15.00
Canoe / Kayak Hire		160.00	540.00
Climbing		0.00	0.00
Tomahawk		0.00	195.00
Raft Hire		0.00	150.00
Rifle Range Hire		80.00	1587.50
Miscellaneous		0.00	408.19
Total Income		0.00	0
Expenditure			
Maintenance and General Expenses		(2947.12)	(3353.52)
Electricity		(1856.93)	(1899.73)
Water		(868.85)	(1089.46)
Insurance – Buildings & Contents		(3139.49)	(2909.53)
Insurance – Mower		(277.34)	(276.40)
Rates		(56.71)	(68.95)
Total Expenditure		(09146.44)	(09597.59)
Net Income / (Loss) For Year		(1999.44)	14806.60

The closure of the Climbing Wall before the 2024 summer season has had an impact on the number of bookings received in 2024 for the site, and including regular school-holiday bookings by activity companies.

Any future enhancements to or replacement of the Climbing Wall are still under consideration.

BEDFORD & OUSE VALLEY DISTRICT SCOUT COUNCIL
NOTES TO FINANCIAL STATEMENTS - YEAR ENDED 31ST DECEMBER 2024

11. Fixed Assets

	2024 £	2023 £
Balance Brought Forward	527.54	788.33
Additions	0.00	0.00
Depreciation Charge for Year	(210.79)	(260.79)
Disposals	(0.00)	(0.00)
Balance Carried Forward	316.75	527.54

- For financial purposes, assets are assigned a working life of 5 years and their value falls 20% each year.

12. Transfers Between Funds

No transfers between funds were made in the year. Internal adjustments were made from the General Fund to allocate:

£300.00 to the Jamboree Fund.

13. Trustees' Remuneration

The Trustees consider that the key management personnel of the charity are those on the Trustee Board. The Trustees are not remunerated for their work as Trustees, and so the remuneration of the charity's key management personnel is £nil.

No Trustee received any remuneration during the year, nor any expenses.

14. Related Party Transactions

There have been no other stated party transactions in the year that require disclosure in the accounts.

15. Employees

The charity has no employees and therefore there are no staff costs. There was no employee that earned over £60000.00 (2024: none).

16. Merger

The Ouse Valley District Scout Council merged with Bedford District Scout Council on 31 December 2016, to create the Bedford & Ouse Valley District Scout Council.

Accounts

BEDFORD AND OUSE VALLEY DISTRICT SCOUT COUNCIL
Registered Charity Number 300455



Trustees' Report & Accounts for the year ended 31st December 2023

BEDFORD & OUSE VALLEY DISTRICT SCOUT COUNCIL
TRUSTEES' REPORT - YEAR ENDED 31ST DECEMBER 2023

Reference and Administration Details

CHARITY NAME: Bedford and Ouse Valley District Scout Council

OTHER NAMES USED: Prior to 2017 the charity was named Bedford District Scout Council

REGISTERED CHARITY NUMBER: 300455

HQ REGISTRATION NUMBER: 12017785

CHARITY'S PRINCIPAL ADDRESS: 1 Dewlands, Oakley, Bedfordshire. MK43 7RW

NAMES OF CHARITY TRUSTEES:

Trustee Name	Office
Ex-Officio:	
Greg Kilpin	District Commissioner
Jake Whitbread	District Explorer Scout Commissioner
Matt Rush	District Chair
Ian Wright	District Treasurer
Other:	
Pearl Farr	Elected Member
Michelle Davis	Elected Member
David Goddard	Elected Member
Janet Dickinson	Elected Member
Michelle Nagle	Elected Member
Liam Hamilton	Elected Member
Claire Rulton	Elected Member
Mike Letch	Elected Member

The *Ex-Officio* members are members of all sub-committees.

VICE PRESIDENT: Mr. K Wells, Mr. J Hitt, & Mrs. P Farr

PRESIDENT: Mr. J Tusting

BANKERS: CAF Bank Ltd., Kings Hill, West Malling, Kent (& HSBC plc, Allhallows, Bedford)
District registration number with the Scout Association 10111

Lloyds Bank plc, High Street, Bedford

INDEPENDENT EXAMINER: Louise Tunley FCA CTA DChA
Monico Tunley Limited, 19 Goldington Road, Bedford, MK40 3JY

Structure, Governance and Management

Governance

The District's governing documents are those of The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and The Policy, Organisation and Rules of The Scout Association.

The District is a trust established under its rules which are common to all Scouts.

The Trustees are appointed in accordance with the Policy, Organisation and Rules of the Scout Association, and newly appointed trustees are invited to attend the new HQ Executive Training.

Structure

The District is managed by a District Executive Committee, the members of which are the 'Charity Trustees' of the Scout District which is an educational charity. As charity trustees they are responsible for complying with the legislation applicable to charities. This includes the registration, keeping proper accounts and making returns to the Charity Commission as appropriate.

The Committee consists of three independent representatives Chair, Treasurer and Secretary, together with the District Commissioner and District Explorer Scout Commissioner, and other members forming a representation from across District Groups. The Executive Committee meets once every six weeks.

Management

The District Executive Committee exists to support the District Commissioner in meeting the responsibilities of the appointment and to provide support for Scout Groups and Explorer Scout Units in the District. In fulfilling this role, the Executive Committee operates mainly through its sub-committees and members of the District Team.

The activities of Scout Groups within the District are not reflected in the report and accounts. These bodies are autonomous organisations that together form Scouting in Bedford and Ouse Valley District.

There are two sites managed by the District:

- Jordans Close Campsite and Activity Centre, Great Barford.
- Scout Hut, Pilgrims Way, Bedford.

There are two sub-committees for the Charity:

- The Appointments Advisory Committee
 - responsible for the appointment and review of District adult appointments.
- Jordans Close Management Committee
 - responsible for the management and running of the site, and maintenance of equipment.

An annual budget for the Jordans Close site is set, including an agreed maintenance scheme and an equipment replacement plan, allowing the Jordans Close Management Team to operate efficiently.

The Pilgrims Way headquarters is hired by 78th Bedford Scout Group, who cover associated costs.

Risk and Internal Control

The trustees have a risk management strategy which includes:

- Ensuring a risk assessment is produced for all District events and activities
- An ongoing review of risks and safeguarding matters faced by the Charity
- The establishment of systems and procedures to mitigate risks where appropriate

Risk assessments have been completed for all activities and facilities at the Jordans Close site and reside with the Jordans Close management team. Electrical Installation and PAT inspections are performed on site as per recommendations, and trees are regularly inspected by management team and qualified surgeons utilised as required. A working crew maintains the lawn area, hedgerows and general maintenance.

The District provides insurance coverage for buildings and contents, and for adventurous activities conducted at the activity centre, to ensure that insurable risks are covered.

The District provides an umbrella licence for broadcasting audio, television, streaming, downloads and/or DVD/Blu-rays, to cover both outdoor events and activities held in huts and halls.

For all bank accounts operated by the District, multiple designated Executive Committee members have been granted full on-line access, allowing full overview of accounts, and two signatures are required on cheques.

Operating under COVID-19

Since the outbreak of COVID-19 in 2020, the Trustees have prepared enhanced Risk Assessments associated with accessing the Jordans Close site and using certain facilities under the Scout Association Back Together Safely Readiness Levels.

The site is stocked with appropriate means of cleaning and disinfecting various equipment items, and also for self sanitisation. The site has signage in all areas to highlight the safe operating procedure in that area, and also at the entrance to highlight the necessary actions on arrival.

The District has implemented a method for receiving and approving Group Risk Assessments within the Return to Scouting alert levels. Approval for a section to resume in the face-to-face context is given with strict requirements for up to date safeguarding and leader training and risk assessment submission.

The District and Trustees follow the Scout Association Guidance on Alert Levels and recommended procedures at all times.

Objectives and Activities

The Purpose of Scouting

Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.

The Values of Scouting

As Scouts we are guided by these values:

- Integrity - We act with integrity; we are honest, trustworthy and loyal
- Respect - We have self-respect and respect for others
- Care - We support others and take care of the world in which we live
- Belief - We explore our faiths, beliefs and attitudes
- Co-operation - We make a positive difference; we co-operate with others and make friends

The Scout Method

Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting and:

- Enjoy what they are doing and have fun
- Take part in activities indoors and outdoors
- Learn by Doing
- Share in spiritual reflection
- Take responsibility and make choices
- Undertake new and challenging activities
- Make and live by their Promise

In setting their objectives, the Trustees have had due regard to the Charity Commission's guidance on public benefit. The Trustees believe they meet the Charity Commission's public benefit criteria, which are to contribute to the development of young people in achieving their full potential, as responsible citizens, and as members of their local, national and international communities. The District Team strives to provide these benefits both directly, and also to provide support to District Groups in such endeavours:

Management and Maintenance:

- Jordans Close campsite which provides a facility for Scouting and Girlguiding activities, such as archery, kayaking, climbing and camping. The site is also offered for Duke of Edinburgh expeditions and used by other Youth Groups.
- Jordans Close Scout Hut which provides a weekly base for Scouts, Cubs, Beavers and Squirrels.
- Elstow Scout Hut which provides a weekly base for 78th Bedford Scout Group

Administrative Support:

- Appointments and Training

Financial Support:

- Provide membership fee support for newly-formed sections
- Provide banking and financial support to Groups

BEDFORD & OUSE VALLEY DISTRICT SCOUT COUNCIL
TRUSTEES' REPORT - YEAR ENDED 31ST DECEMBER 2023

Operational Review

- 2023 marked the full-year return to scouting since the COVID-19 outbreak affecting 2020-2022. The District groups returned to Bedford town centre for the St. Georges parade and Bridge Walk fund-raising events, and District sectional events returned to their usual pattern.
- The Pterodactyl's Explorer Unit based at Putnoe opened in 2023. The Eagles Explorer Unit based at Brickhill closed in 2023.
- The Trustees would like to thank the Jordans Close management and working teams for managing and maintaining the site on behalf of the District.
- The Trustees would like to thank the Appointments Advisory Committee which through 2023 met with and approved 36 leaders and 31 Section Assistants.
- The 2023 District Census, conducted in January 2023 produced a figure of 904 Young Members. Previous years: 2022 – 915, 2021 – 926, 2020 – 1118.

District Activities

- St. George's Day and Remembrance Service
 - The St. George's Day parade returned to Bedford town centre and river walk for the first time since the pandemic.
 - The Remembrance Service at Bedford River returned to standard format after several years of reduced attendance.
- Cubs District Camp
 - In August 2023, Cubs from multiple groups attended a District Camp at Great Barford whose theme was Spy Camp.
- Cubs ThinkTank Day Trip
 - In March 2023 approximately 80 Cubs travelled in two coaches for a day trip to the ThinkTank museum in Birmingham.
- Beaver Campfire
 - In January 2023, Groups from around the District attended an afternoon of games and activities ending with a hotdog and hot drink before singing songs around the campfire at Leslie Sell Scout Activity Centre.
- Beaver Sleepover: Safari MK
 - In March 2023 over 70 Beavers from 7 Groups stayed overnight in the Safari MK centre, in the hope of wearing them out on the play frame before bedtime.
- Beaver Big Day Out
 - In September 2023 over 80 Beavers from 10 groups jumped on 2 coaches to head to Wicksteed Park for a day of rides

BEDFORD & OUSE VALLEY DISTRICT SCOUT COUNCIL TRUSTEES' REPORT - YEAR ENDED 31ST DECEMBER 2023

Membership Fees and District Levy

The District experiences certain operational costs that are repeatable annually, itemised in the list below. Based on the number of Members in District, a District contribution of £5.00 per Young Member was set as part of the annual Membership Fees for 2023.

- St. George's Day Contribution
- Jordans Close / District Sectional Camps
- Broadcasting License
- International Jamboree
- Appointments Committee Expenses
- Leader & Instructor Training & Expenses
- Administration & External Examiner Fees

Statement of Financial Activities

Total unrestricted income in 2023 for charitable activities amounts to £94601.36, versus costs for charitable activities of £81363.02. In 2022 the income was £127675.45, with costs of £123193.03.

Balance Sheet

Reserves at the year-end were £106419.25 (2022: £93180.91).

Reserves Policy

The Trustees have a policy to hold sufficient resources to continue the charitable activities of the District should income and fundraising activities fall short. The required activities in such a scenario would include:

- Buildings insurance at both sites managed by District
- Contents insurance at Jordans Close
- Business Rates for both sites
- Utilities at Jordans Close
- Basic Maintenance and grass-cutting at Jordans Close
- Insurance for District events
- Broadcasting License
- Training, Instructor and Advisory Committee expenses

The charity's reserves policy is to maintain a minimum balance in reserves, equivalent to £8000.00 in 2017 and which is adjusted for inflation each year, held specifically in the Contingency Reserve Fund.

Investment Policy

The Trustees evaluate balance and operations each financial year to consider opportunities for investment. The District currently does not hold any investments

BEDFORD & OUSE VALLEY DISTRICT SCOUT COUNCIL
TRUSTEES' REPORT - YEAR ENDED 31ST DECEMBER 2023

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with the applicable law and United Kingdom Accounting Standards.

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and apply them consistently
- Observe the methods and principles in the Charities SORP 2019 (FRS 102)
- Make judgements and estimates that are reasonable and prudent
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume the charity will continue in operation.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Systems of internal control are designed to provide reasonable, but not absolute, assurance against material mismanagement or loss. They include:

- An annual budget approved by the Trustees
- Appropriate delegation of authority and segregation of duties
- Identification and management of risks

Approved by the Trustees on 10 October 2024 and signed on their behalf by:

Matt Rush
District Chair
District Executive Committee

Greg Kilpin
District Commissioner
District Executive Committee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BEDFORD & OUSE VALLEY DISTRICT SCOUT COUNCIL

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2023 which are set out on pages 10 to 25.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the accounts 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn. We understand this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Act;
 or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

Except for the matter referred to above, I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Louise Tunley FCA CTA DChA
Monico Tunley Limited, Chartered Accountants
19 Goldington Road
Bedford
MK40 3JY
Date: 10 October 2024

BEDFORD & OUSE VALLEY DISTRICT SCOUT COUNCIL
STATEMENT OF FINANCIAL ACTIVITIES - YEAR ENDED 31ST DECEMBER 2023

Statement of Financial Activities

	Notes	2023 Unrestricted Funds £	2023 Restricted Funds £	2023 Total Funds £	2022 Total Funds £
Income and Endowments from:					
Donations and Legacies		0.00	0.00	0.00	0.00
Charitable Activities		94601.36	0.00	94601.36	127675.45
Investment Income		0.00	0.00	0.00	0.00
Other Incoming Resources		0.00	0.00	0.00	0.00
Total Income	2	94601.36	0.00	94601.36	127675.45
Expenditure on:					
Raising Funds		0.00	0.00	0.00	0.00
Charitable Activities		(81363.02)	0.00	(81363.02)	(123193.03)
Other Resources Expended		0.00	0.00	0.00	0.00
Total Expenditure	3	(81363.02)	0.00	(81363.02)	(123193.03)
Net gains/(losses) on investments		0.00	0.00	0.00	0.00
Net Income		13238.34	0.00	13238.34	4482.42
Total Funds Brought Forward		93180.91	0.00	93180.91	88698.49
Gross Transfers Between Funds		0.00	0.00	0.00	0.00
Total Funds Carried Forward		106419.24	0.00	106419.24	93180.91

The notes on pages 13 to 25 form part of these financial statements.

BEDFORD & OUSE VALLEY DISTRICT SCOUT COUNCIL
BALANCE SHEET – YEAR ENDED 31ST DECEMBER 2023

Balance Sheet

	Notes	2023 £	2022 £
Fixed Assets			
Investments: CAF UK Equity Growth Fund		0.00	0.00
Investments: Cazenove Income Trust		0.00	0.00
Investments: Cazenove Equity Trust		0.00	0.00
Equipment and Canoes	11	527.54	788.33
Current Assets			
Shop Stocks		9153.28	7381.98
Banks		86022.67	52058.87
Debtors	4	19193.53	38076.93
Total Current Assets		114369.48	97517.78
Current Liabilities			
Creditors	5	(8477.77)	(5125.20)
Payments Received in Advance		0.00	0.00
Net Current Assets		105891.71	92392.58
Total Assets Less Liabilities		106419.25	93180.91
Unrestricted Funds			
General Fund		94110.25	81748.91
Jamboree Fund	7	100.00	0.00
Contingency Reserve Fund	8	12209.00	11432.00
Restricted Funds		0.00	0.00
Total Charity Funds		106419.25	93180.91

All assets and liabilities of the charity relate to the unrestricted fund.

**BEDFORD & OUSE VALLEY DISTRICT SCOUT COUNCIL
BALANCE SHEET – YEAR ENDED 31ST DECEMBER 2023**

Balance Sheet (continued)

The notes on pages 13 to 25 form part of these financial statements.

The financial statements were approved by the trustees on 10 October 2024

And signed on their behalf by

Matt Rush

Trustee (Chairman)

BEDFORD & OUSE VALLEY DISTRICT SCOUT COUNCIL
NOTES TO FINANCIAL STATEMENTS - YEAR ENDED 31ST DECEMBER 2023

1. Accounting Policies

1.1 Accounting Convention

The financial statements have been prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value as stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

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

The financial statements have been prepared to give a true and fair view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern, due to the fact that sufficient reserves are held to cover any necessary period of scaling down of activities.

1.2 Recognition of Incoming Resources

These are included in the Statement of Financial Activity (SoFA) when:

- The charity becomes entitled to the resources
- The trustees are virtually certain they will receive the resources
- The monetary value can be measured with sufficient reliability

When incoming resources have related expenditure the incoming resources and related expenditure are reported gross in the SoFA.

1.3 Grants and Donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

1.4 Tax Reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SoFA when they have been submitted to HM Revenue & Customs.

BEDFORD & OUSE VALLEY DISTRICT SCOUT COUNCIL
NOTES TO FINANCIAL STATEMENTS - YEAR ENDED 31ST DECEMBER 2023

1.5 Contractual Income and Performance Related Grants

This is only included in the SoFA once the related goods or services have been delivered.

1.6 Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

1.7 Donated Service and Facilities

These are only included in incoming resources when the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity.

The value of any voluntary help received is not included in the accounts but is described in the Trustees' Annual Report.

1.8 Investment Income

Investment Income is recognised when it is receivable.

1.9 Allocation of Costs

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Fundraising trading costs comprise costs incurred in encouraging people and organisations to contribute financially to the charity's work. It includes the cost of advertising for funds and the costs of mounting appeals.

Support costs include central functions and have been allocated to activity cost categories on the basis of time spent.

1.10 Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

1.11 Investments

Investments quoted on a recognised stock exchange are valued at market value at year end.

BEDFORD & OUSE VALLEY DISTRICT SCOUT COUNCIL
NOTES TO FINANCIAL STATEMENTS - YEAR ENDED 31ST DECEMBER 2023

1.12 Fixed Assets and Depreciation

The Scout Council acts as managing trustees of the Jordans Close Campsite and Activity Centre at Great Barford, and the hut in the Pilgrims Way area of Bedford. The Scout Association Trust Corporation is the custodian Trustee of the freehold land and buildings at Great Barford, and of the ground lease of premises in the Pilgrims Way area of Bedford.

The District Scout Council owns equipment stored at the Jordans Close site and other locations.

The insured values of property and assets are:

Jordans Close		
	Headquarters Building	£205,060
	Store	£104,389
	Toilet Block	£100,657
	Equipment	£ 9,962
	Canoe Store	£ 18,737
	Canoes	£ 16,162
Elstow Headquarters		£135,868
		£590,835

These fixed assets are capitalised when ready for use and have a useful life exceeding three years. They are valued at cost.

All assets are assumed to have a useful working life of 5 years and are depreciated using the 5-year straight line method, 20% reduction of original cost each year, with the first accounting period receiving a full year's depreciation irrespective of when it was capitalised.

1.13 Stock

This is valued at the lower of cost and net realisable value, after making allowance for obsolete and slow-moving items.

1.14 Public Benefit Entity Concessionary Loans

Concessionary loans are recognised at the amounts payable or receivable.

1.15 Financial Instruments

Debtors and Creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses.

BEDFORD & OUSE VALLEY DISTRICT SCOUT COUNCIL
NOTES TO FINANCIAL STATEMENTS - YEAR ENDED 31ST DECEMBER 2023

1.16 Short Term Employee Benefits

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

1.17 Fund Accounting

Where there is a legal restriction on the purpose to which a fund may be put, the fund is classified either as an endowment fund, where the donor has expressly provided that only the income of the fund may be applied, or as a restricted fund where the donor has provided for the donation to be spent in furtherance of a specified charitable purpose. Endowment funds, where the capital is held to generate income for charitable purposes, are sub-analysed between those where the trustees have the discretion to spend the capital, expendable endowment, and those where there is no discretion to expend the capital, permanent endowment. The charity currently has neither permanent or expendable endowment funds.

Funds which are neither endowment nor restricted funds are unrestricted income funds, which are sub-analysed between designated (earmarked) funds where the trustees have set aside amounts to be used for specific purposes, and un-designated funds which are at the trustees' discretion.

The major funds held in each of these categories are disclosed in Notes 6, 7 and 8.

1.18 Key Areas of Judgement and Estimate

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision only affects the period, or in the period of revision and future periods where the revision affects both current and future periods.

In the opinion of the Trustees, there are no critical accounting judgements or estimation uncertainties within the charity.

BEDFORD & OUSE VALLEY DISTRICT SCOUT COUNCIL
NOTES TO FINANCIAL STATEMENTS - YEAR ENDED 31ST DECEMBER 2023

2. Analysis of Incoming Resources

	Notes	Unrestricted Funds £	Restricted Funds £	2023 Total £	2022 Total £
Charitable Activities					
General Account	6	55158.12	0.00	55158.12	93923.56
District Scout Shop Sales	9	12275.75	0.00	12275.75	12721.19
Jordans Close Campsite & Activity Centre	10	24404.19	0.00	24404.19	21030.70
Jamboree Fund	7	992.00	0.00	992.00	0.00
Scout Shop Stock Addition	9	1771.30	0.00	1771.30	0.00
Total Charitable Income		94601.36	0.00	94601.36	127675.45
Investment Income		0.00	0.00	0.00	0.00
Other Incoming Resources: HMRC Gift Aid		0.00	0.00	0.00	0.00
Total Incoming Resources		94601.36	0.00	94601.36	127675.45

3. Analysis of Resources Expended

	Notes	Unrestricted Funds £	Restricted Funds £	2023 Total £	2022 Total £
Direct Costs					
District Scout Shop Purchases	9	(11580.87)	0.00	(11580.87)	(9500.12)
Charitable Activities					
General Account	6	(56442.18)	(0.00)	(56442.18)	(95690.70)
District Scout Shop Costs & Rebates	9	(1389.59)	(0.00)	(1389.59)	(1411.67)
Jordans Close Campsite & Activity Centre	10	(9597.59)	(0.00)	(9597.59)	(12610.23)
Jamboree Fund	7	(1192.00)	(0.00)	(1192.00)	(1800.00)
Independent Examiner Fees		(900.00)	(0.00)	(900.00)	(900.00)
Asset Depreciation and Disposals	11	(260.79)	(0.00)	(260.79)	(760.59)
Scout Shop Stock Reduction	9	(0.00)	(0.00)	(0.00)	(519.72)
Total Charity Resources Expended		(81363.02)	(0.00)	(81363.02)	(123193.03)
Other Resources Expended		0.00	0.00	0.00	0.00
Total Expenditure		(81363.02)	0.00	(81363.02)	(123193.03)

BEDFORD & OUSE VALLEY DISTRICT SCOUT COUNCIL
NOTES TO FINANCIAL STATEMENTS - YEAR ENDED 31ST DECEMBER 2023

4. Debtors

	2023 £	2022 £
Other debtors:		
Jordans Close payments received after year end	715.00	402.00
Jordans Close Hut Rent received after year end	0.00	340.00
Jordans Close Insurance paid for next financial year	2602.62	2560.00
Membership fees owed from 2021	0.00	1080.00
Gullivers District Event Deposit paid for next year	2380.00	0.00
Scout Shop Payments received after year end	7877.30	5361.73
Unity Insurance Repayment received after year end	0.00	28333.20
78 th Bedford Hut Rent received after year end	589.61	0.00
Clapham Scout Group Settlement after year end	1373.00	0.00
Oakley Scout Group Settlement after year end	1944.00	0.00
Jamboree Expense Settlement after year end	992.00	0.00
District Event Payments received after year end	720.00	0.00
Total Debtors	19193.53	38076.93

5. Creditors

	2023 £	2022 £
Accruals and deferred income:		
Jordans Close Expenses paid after year end	312.75	251.33
Jordans Close Water Bill paid after year end	0.00	515.99
Jordans Close Electricity Bill paid after year end	314.65	0.00
Scout Shop Expenses paid after year end	2560.78	1666.21
Scout Shop Rebate paid after year end	1389.59	1411.67
Independent Examiner Fees	900.00	900.00
Riseley Lockup Fees paid after year end	100.00	0.00
Jordans Close deposits received for next financial year	120.00	380.00
District Events deposits received for next financial year	1700.00	0.00
Clapham Scout Group Adjustment	1080.00	0.00
Total Creditors	8477.77	5125.20

The deferred income at beginning of the year was zero. Deferred income at end of year was £1820.00 related to deposits for the Jordans Close campsite for 2024 and deposits for the Gulliver's District Event for 2024. Income is deferred when it relates to a future accounting period.

BEDFORD & OUSE VALLEY DISTRICT SCOUT COUNCIL
NOTES TO FINANCIAL STATEMENTS - YEAR ENDED 31ST DECEMBER 2023

6. Unrestricted Funds – General Fund

	Notes	2023 £	2022 £
Charitable Activities Income			
Membership Fees	6a	43969.50	42969.25
Activities, Events & Training	6b	5105.32	1360.00
Income Received on Behalf of Groups	6c	4147.00	4914.40
Income Received on Behalf of Explorers	6c	341.30	984.29
Grant Payments Received		0.00	5334.00
Pilgrims Way Hut Income		1589.61	38333.20
Other		5.39	28.32
Total Charitable Income		55158.12	93923.56
Charitable Activities Resources Expended			
Membership Fees Paid to County	6a	(42488.00)	(44021.75)
Activities, Events & Training	6b	(5091.72)	(2186.86)
Expenditure on Behalf of Groups	6c	(4839.50)	(6304.49)
Expenditure on Behalf of Explorers	6c	(60.01)	(0.00)
Administration / Expenses		(2326.78)	(2001.93)
Pilgrims Way Hut Expenditure		(1635.97)	(41043.41)
Other		(0.00)	(132.26)
Total Resources Expended		(56442.18)	(95690.70)
Net Income / (Loss) For Year		(1284.06)	(1767.14)
Transfer to Jordans Close Fund (internal subsidy)		(0.00)	(0.00)
Transfer to Jamboree Fund (internal)		(300.00)	(300.00)
Transfer to Contingency Reserves Fund (internal)		(0.00)	(0.00)
Net result for the year		(1584.06)	(2067.14)

- The General Fund acts as a central repository for all funds that are not specifically assigned elsewhere.
- The Scout Shop (Section 9) and Jordans Close campsite (Section 10) experience a varying environment and income. These operating entities pass any profits or loss to the General Fund.
- The District has a known level of fixed-cost commitments each year, and the District Membership Fee is set at a level that is designed to meet these needs with no long-term profit or loss.

BEDFORD & OUSE VALLEY DISTRICT SCOUT COUNCIL
NOTES TO FINANCIAL STATEMENTS - YEAR ENDED 31ST DECEMBER 2023

6a. Unrestricted Funds – Membership Fees Overview

		2023 £	2022 £
Membership Fees Received		43969.50	42969.25
Less Paid to County		(42448.00)	(44021.75)
Net District Income		1521.50	(1052.50)

- As per Minutes from the relevant Trustee meeting, the District have agreed to waive membership fees (to pay on their behalf) for new sections that start up within 12 months of the Census. This is to overcome the issue that new Sections would not have built up a reserve from which to be able to pay the subscriptions.
- Two sections were subsidised in such a manner in 2023.

6b. Unrestricted Funds – Activities, Events, Training

	Income £	Expenses £	Balance £
Adult Training	0.00	(377.39)	(377.39)
District Section Activities	4648.00	(4714.33)	(66.33)
District Explorer Scout Activities	0.00	(0.00)	0.00
District Activities (St. George's Day)	457.32	(0.00)	457.32
Total	5105.32	(5091.72)	13.60

- The District Events returned to a usual level of activity in 2023, resulting in increased income and expenditure in 2023 compared to recent years.
- Emergency Aid Courses were held at Jordans Close throughout 2023.

BEDFORD & OUSE VALLEY DISTRICT SCOUT COUNCIL
NOTES TO FINANCIAL STATEMENTS - YEAR ENDED 31ST DECEMBER 2023

6c. Unrestricted Funds – Designated Funds Overview

The District recognises certain moneys accounted for within the Unrestricted General Fund as relating to certain Activities or Groups, and maintains a record of the balances of these totals, and also allows for payments to be made or received in relation to these totals.

Details are presented in Table 6c but examples of such totals might be:

- District Events which run year to year may have an overall balance after payments and receipts that is carried over from year to year.
- Groups may require District to assist with payments and receipts for a period of time while Group bank accounts are being sorted.
- Some Explorer Groups handle their banking through the District accounts.

	2023 Start Balance £	2023 Income £	2023 Expenditure £	2023 End Balance £
St. Georges Parade Fund	954.46	457.32	(0.00)	1411.78
Jordans Close Fund	8420.47	24404.19	(9597.59)	23227.07
Salam Bedford Scout Group	2015.03	970.00	(1855.60)	1129.43
Clapham Scout Group	(3043.12)	1373.00	(1080.00)	(2750.12)
Riseley Scout Group	1913.58	0.00	(100.00)	1813.58
District Explorers General	732.41	0.00	(0.00)	732.41
Harriers Explorers	442.00	341.30	(60.01)	723.29

- Riseley Scout Group closed at the end of 2021, and Group funds transferred to District. Trustees have agreed to maintain the Riseley funds as a designated entity for a period of 3 years should the Group re-form in that time, before being assimilated into District Funds.
- The District provided banking services on behalf of Salam Bedford and Clapham Scout Groups from 2021-2023. During 2023 both Groups achieved completion of necessary signatory processes and the District settled with both Groups, and as of the end of 2023, no funds are held for these Groups.
- In 2022 the Trustees voted in agreement that Jordans Close profits, still residing in the General Fund, should be recognised as a separate entity and be held within the General Fund as balance directly relating to Jordans Close, for the purpose of investing in and spending on Jordans Close.

BEDFORD & OUSE VALLEY DISTRICT SCOUT COUNCIL
NOTES TO FINANCIAL STATEMENTS - YEAR ENDED 31ST DECEMBER 2023

7. Unrestricted Funds - Jamboree Fund

		2023 £	2022 £
Balance Brought Forward		0.00	900.00
Income (internal subsidy: Membership)		300.00	300.00
Income (County Re-imbursement)		992.00	600.00
Expenditure		(1192.00)	(1800.00)
Balance Carried Forward		100.00	0.00

- A subsidy of £300 is provided to the Jamboree Fund per year.

8. Unrestricted Funds - Contingency Reserve Fund

		2023 £	2022 £
Balance Brought Forward		11432.00	8000.00
Income (internal subsidy for rate of inflation)		777.00	3432.00
Expenditure		(0.00)	(0.00)
Balance Carried Forward		12209.00	11432.00

- The Contingency Reserves Fund with a threshold of £8000.00 was set in 2017 to cover fixed costs, should the District be without income for one year - to cover rates and utilities for both district properties, basic maintenance on the sites, and continuing operation of the district and appointments teams.
- The increase due to inflation was computed in 2022 for the intervening years.
- The value for Reserves held for 2023 has been increased in line with inflation.

BEDFORD & OUSE VALLEY DISTRICT SCOUT COUNCIL
NOTES TO FINANCIAL STATEMENTS - YEAR ENDED 31ST DECEMBER 2023

9. District Scout Shop

	Notes	2023 £	2022 £
Sales		12275.75	12721.19
Direct Costs			
Purchases		(10249.07)	(9500.12)
Gross Profit		2026.68	3221.07
Expenses			
Administration and Sundries		(0.00)	(0.00)
Falkes (Luton) Closing Down Purchase		(1331.80)	(0.00)
Rebate to Groups		(1389.59)	(1411.67)
Net Income / (Loss) For Year		(694.71)	1809.40
Stock Held		9153.28	7381.98

The District Scout Shop continues to experience strong activity throughout the year, making £2026.68 operational profit in 2023, and a profit of £637.09 after rebate back to Groups. The cost of closing down purchases in relation to Falkes gave an overall deficit of £694.71.

In February 2023, the Falkes District Scout Shop in Luton closed its doors. The Bedford and Ouse Valley District shop agreed, as a one-off purchase as part of the closing down sale and to help reduce a significant amount of stock held, to purchase certain items that are typically sold in the District Shop. This purchase resulted in the District Shop having a higher level of stock than usual held for a period of time, and in return registers higher costs for the year.

The National Scout Shop raised prices again in 2023. It is the policy of the District Shop to delay increasing prices for one school term after each National price rise in order to allow existing stock to be sold at their original purchase price.

BEDFORD & OUSE VALLEY DISTRICT SCOUT COUNCIL
NOTES TO FINANCIAL STATEMENTS - YEAR ENDED 31ST DECEMBER 2023

10. Jordans Close Campsite and Activity Centre

	Notes	2023 £	2022 £
Income			
Great Barford Scout Group Hut Hire		920.00	340.00
Camp Fees		15641.00	12309.50
Headquarters Hire		2600.00	1815.00
Archery Hire		2347.50	1737.50
Pioneering Hire		15.00	60.00
Canoe / Kayak Hire		540.00	1011.50
Climbing		0.00	1861.00
Tomahawk		195.00	0.00
Raft Hire		150.00	230.00
Rifle Range Hire		1587.50	1405.00
Miscellaneous		408.19	261.20
Total Income		24404.19	21030.70
Expenditure			
Maintenance and General Expenses		(3353.52)	(7632.69)
Electricity		(1899.73)	(1471.21)
Water		(1089.46)	(839.50)
Insurance – Buildings & Contents		(2909.53)	(2414.21)
Insurance – Mower		(276.40)	(185.30)
Rates		(68.95)	(67.32)
Total Expenditure		(9597.59)	(12610.23)
Net Income / (Loss) For Year		14806.60	8420.47

Jordans Close experienced a record year for Camping and Activities in 2023, with a record income and operating profit to match. Since 2022, all profits have been held in the General Fund but assigned for Jordans Close investment.

BEDFORD & OUSE VALLEY DISTRICT SCOUT COUNCIL
NOTES TO FINANCIAL STATEMENTS - YEAR ENDED 31ST DECEMBER 2023

11. Fixed Assets

	2023 £	2022 £
Balance Brought Forward	788.33	1019.11
Additions	0.00	529.82
Depreciation Charge for Year	(260.79)	(760.59)
Disposals	(0.00)	(0.00)
Balance Carried Forward	527.54	788.33

- For financial purposes, assets are assigned a working life of 5 years and their value falls 20% each year.

12. Transfers Between Funds

No transfers between funds were made in the year. Internal adjustments were made from the General Fund to allocate:

£300.00 to the Jamboree Fund.

13. Trustees' Remuneration

The Trustees consider that the key management personnel of the charity is the Board of Trustees. The Trustees are not remunerated for their work as Trustees, and so the remuneration of the charity's key management personnel is £nil.

No Trustee received any remuneration during the year, nor any expenses.

14. Related Party Transactions

There have been no other stated party transactions in the year that require disclosure in the accounts.

15. Employees

The charity has no employees and therefore there are no staff costs. There was no employee that earned over £60000.00 (2022: none).

16. Merger

The Ouse Valley District Council merged with Bedford District Scout Council on 31 December 2016.

Accounts

BEDFORD AND OUSE VALLEY DISTRICT SCOUT COUNCIL
Registered Charity Number 300455



Trustees' Report & Accounts for the year ended 31st December 2022

BEDFORD & OUSE VALLEY DISTRICT SCOUT COUNCIL
TRUSTEES' REPORT - YEAR ENDED 31ST DECEMBER 2022

Reference and Administration Details

CHARITY NAME: Bedford and Ouse Valley District Scout Council

OTHER NAMES USED: Prior to 2017 the charity was named Bedford District Scout Council

REGISTERED CHARITY NUMBER: 300455

HQ REGISTRATION NUMBER: 12017785

CHARITY'S PRINCIPAL ADDRESS: 1 Dewlands, Oakley, Bedfordshire. MK43 7RW

NAMES OF CHARITY TRUSTEES:

Trustee Name	Office
Ex-Officio:	
Greg Kilpin	District Commissioner
Jake Whitbread	District Explorer Scout Commissioner
Matt Rush	District Chair
Ian Wright	District Treasurer
Other:	
Pearl Farr	Elected Member
Michelle Davis	Elected Member
David Goddard	Elected Member
Janet Dickinson	Elected Member
Michelle Nagle	Elected Member
John Wilkes	Elected Member
Mike Letch	Elected Member

The *Ex-Officio* members are members of all sub-committees.

VICE PRESIDENT: Mr. K Wells, Mr. J Hitt, & Mrs. P Farr

PRESIDENT: Mr. J Tusting

BANKERS: CAF Bank Ltd., Kings Hill, West Malling, Kent (& HSBC plc, Allhallows, Bedford)
District registration number with the Scout Association 10111

Lloyds Bank plc, High Street, Bedford

INDEPENDENT EXAMINER: Louise Tunley FCA CTA DChA
Monico Tunley Limited, 19 Goldington Road, Bedford, MK40 3JY

Structure, Governance and Management

Governance

The District's governing documents are those of The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and The Policy, Organisation and Rules of The Scout Association.

The District is a trust established under its rules which are common to all Scouts.

The Trustees are appointed in accordance with the Policy, Organisation and Rules of the Scout Association, and newly appointed trustees are invited to attend the new HQ Executive Training.

Structure

The District is managed by a District Executive Committee, the members of which are the 'Charity Trustees' of the Scout District which is an educational charity. As charity trustees they are responsible for complying with the legislation applicable to charities. This includes the registration, keeping proper accounts and making returns to the Charity Commission as appropriate.

The Committee consists of three independent representatives Chair, Treasurer and Secretary, together with the District Commissioner and District Explorer Scout Commissioner, and other members forming a representation from across District Groups. The Executive Committee meets once every six weeks.

Management

The District Executive Committee exists to support the District Commissioner in meeting the responsibilities of the appointment and to provide support for Scout Groups and Explorer Scout Units in the District. In fulfilling this role, the Executive Committee operates mainly through its sub-committees and members of the District Team.

The activities of Scout Groups within the District are not reflected in the report and accounts. These bodies are autonomous organisations that together form Scouting in Bedford and Ouse Valley District.

There are two sites managed by the District:

- Jordans Close Campsite and Activity Centre, Great Barford.
- Scout Hut, Pilgrims Way, Bedford.

There are two sub-committees for the Charity:

- The Appointments Advisory Committee
 - responsible for the appointment and review of District adult appointments.
- Jordans Close Management Committee
 - responsible for the management and running of the site, and maintenance of equipment.

An annual budget for the Jordans Close site is set, including an agreed maintenance scheme and an equipment replacement plan, allowing the Jordans Close Management Team to operate efficiently.

The Pilgrims Way headquarters is hired by 78th Bedford Scout Group, who cover associated costs.

Risk and Internal Control

The trustees have a risk management strategy which includes:

- Ensuring a risk assessment is produced for all District events and activities
- An ongoing review of risks and safeguarding matters faced by the Charity
- The establishment of systems and procedures to mitigate risks where appropriate

Risk assessments have been completed for all activities and facilities at the Jordans Close site and reside with the Jordans Close management team. Electrical Installation and PAT inspections are performed on site as per recommendations, and trees are regularly inspected by management team and qualified surgeons utilised as required. A working crew maintains the lawn area, hedgerows and general maintenance.

The District provides insurance coverage for buildings and contents, and for adventurous activities conducted at the activity centre, to ensure that insurable risks are covered.

The District provides an umbrella licence for broadcasting audio, television, streaming, downloads and/or DVD/Blu-rays, to cover both outdoor events and activities held in huts and halls.

For all bank accounts operated by the District, multiple designated Executive Committee members have been granted full on-line access, allowing full overview of accounts, and two signatures are required on cheques.

Operating under COVID-19

Since the outbreak of COVID-19 in 2020, the Trustees have prepared enhanced Risk Assessments associated with accessing the Jordans Close site and using certain facilities under the Scout Association Back Together Safely Readiness Levels.

The site is stocked with appropriate means of cleaning and disinfecting various equipment items, and also for self sanitisation. The site has signage in all areas to highlight the safe operating procedure in that area, and also at the entrance to highlight the necessary actions on arrival.

The District has implemented a method for receiving and approving Group Risk Assessments within the Return to Scouting alert levels. Approval for a section to resume in the face-to-face context is given with strict requirements for up to date safeguarding and leader training and risk assessment submission.

The District and Trustees follow the Scout Association Guidance on Alert Levels and recommended procedures at all times.

Objectives and Activities

The Purpose of Scouting

Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.

The Values of Scouting

As Scouts we are guided by these values:

- Integrity - We act with integrity; we are honest, trustworthy and loyal
- Respect - We have self-respect and respect for others
- Care - We support others and take care of the world in which we live
- Belief - We explore our faiths, beliefs and attitudes
- Co-operation - We make a positive difference; we co-operate with others and make friends

The Scout Method

Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting and:

- Enjoy what they are doing and have fun
- Take part in activities indoors and outdoors
- Learn by Doing
- Share in spiritual reflection
- Take responsibility and make choices
- Undertake new and challenging activities
- Make and live by their Promise

In setting their objectives, the Trustees have had due regard to the Charity Commission's guidance on public benefit. The Trustees believe they meet the Charity Commission's public benefit criteria, which are to contribute to the development of young people in achieving their full potential, as responsible citizens, and as members of their local, national and international communities. The District Team strives to provide these benefits both directly, and also to provide support to District Groups in such endeavours:

Management and Maintenance:

- Jordans Close campsite which provides a facility for Scouting and Girlguiding activities, such as archery, kayaking, climbing and camping. The site is also offered for Duke of Edinburgh expeditions and used by other Youth Groups.
- Jordans Close Scout Hut which provides a weekly base for Scouts, Cubs, Beavers and Squirrels.
- Elstow Scout Hut which provides a weekly base for 78th Bedford Scout Group

Administrative Support:

- Appointments and Training

Financial Support:

- Provide membership fee support for newly-formed sections
- Provide banking and financial support to Groups

BEDFORD & OUSE VALLEY DISTRICT SCOUT COUNCIL
TRUSTEES' REPORT - YEAR ENDED 31ST DECEMBER 2022

Operational Review

Through 2021 and 2022, the scouting activities within District have mirrored the national status, but face-to-face Scout effectively resumed normal operations in 2022:

Dates	Status	Duration (weeks)
1 st Jan – 28 th Mar 2021	All face-to-face scouting suspended	12
29 th Mar – 11 th Apr 2021	Face-to-face scouting: Outdoor only	2
12 th Apr – 30 th May 2021	Face-to-face scouting: Amber Readiness Level	7
31 st May 2021 – 25 th Jan 2022	Face-to-face scouting: Yellow Readiness Level	36
26 th Jan 2022	Face-to-face scouting: Green	

Elstow Scout Hut Fire

On 7th July 2022 the Elstow Scout Hut suffered a break in, graffiti damage and extensive smoke and equipment damage from a fire set. The entire building required industrial cleaning to remove the effects of vandalism and smoke, and extensive re-wiring of electrical circuits and lighting, and new flooring laid in the main hall.

Bedford and Ouse Valley District Scout Council would like to publicly thank Unity Insurance and their representatives for the assistance the District received in the aftermath, both financial assistance and advice.

Most costs for repair were covered by Unity Insurance. As part of the floor replacement, the District agreed to fund additional insulation and water-proofing on the floor base which had not been present previously, and a full asbestos inspection was performed before any cleaning and repair work began.

Achievements and Performance

After the restrictions put in place in 2020 and 2021, 2022 marked the slow return to normal activities:

- A St. Georges event was held for the first time since 2019. The event was held outdoors at Bromham campsite as recognition that communities were still sensitive to public mass gatherings, and the venue seemed appropriate to celebrate as a District while also respecting the wider public concerns.
- A District Cub Camp was held at Jordans Close in September 2022.
- The Trustees would like to thank the Jordans Close management and working teams for managing and maintaining the site on behalf of the District.
- The Appointments Advisory Committee has continued to meet during the year, holding virtual interviews with new volunteers or those changing roles when necessary. Trustees would like to thank all those working on the committee.
- The 2022 District Census, conducted in January 2022, and following nearly two years under the COVID-19 restrictions, produced a figure of 915 Young Members: compared to 926 Young Members in January 2021 and 1118 Young Members in January 2020.

BEDFORD & OUSE VALLEY DISTRICT SCOUT COUNCIL
TRUSTEES' REPORT - YEAR ENDED 31ST DECEMBER 2022

Membership Fees and District Levy

The District experiences certain operational costs that are repeatable annually, itemised in the list below. Based on the number of Members in District, a District contribution of £3.75 per Young Member was set as part of the annual Membership Fees for 2022.

- St. Georges Contribution
- Jordans Close / District Sectional Camps
- Broadcasting License
- International Jamboree
- Appointments Committee Expenses
- Leader & Instructor Training & Expenses
- Administration & External Examiner Fees

Statement of Financial Activities

Total unrestricted income in 2022 for charitable activities amounts to £127675.45, versus costs for charitable activities of £123193.03. In 2021 the income was £95641.22, with costs of £62891.88

Balance Sheet

The District applied for and received Government Grants for continuing to cover running costs during the COVID-19 lock-downs and restricted operations.

Reserves at the year-end were £93180.91 (2021: £88698.49).

Reserves Policy

The Trustees have a policy to hold sufficient resources to continue the charitable activities of the District should income and fundraising activities fall short. The required activities in such a scenario would include:

- Buildings insurance at both sites managed by District
- Contents insurance at Jordans Close
- Business Rates for both sites
- Utilities at Jordans Close
- Basic Maintenance and grass-cutting at Jordans Close
- Insurance for District events
- Broadcasting License
- Training, Instructor and Advisory Committee expenses

The charity's reserves policy is to maintain a minimum balance in reserves, equivalent to £8000.00 in 2017 and which is adjusted for inflation each year, held specifically in the Contingency Reserve Fund.

Investment Policy

The Trustees evaluate balance and operations each financial year to consider opportunities for investment. The District currently does not hold any investments

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with the applicable law and United Kingdom Accounting Standards.

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and apply them consistently
- Observe the methods and principles in the Charities SORP 2019 (FIRS 102)
- Make judgements and estimates that are reasonable and prudent
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume the charity will continue in operation.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Systems of internal control are designed to provide reasonable, but not absolute, assurance against material mismanagement or loss. They include:

- An annual budget approved by the Trustees
- Appropriate delegation of authority and segregation of duties
- Identification and management of risks

Approved by the Trustees on 31 October 2023 and signed on their behalf by:

Matt Rush
District Chair
District Executive Committee

Greg Kilpin
District Commissioner
District Executive Committee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BEDFORD & OUSE VALLEY DISTRICT SCOUT COUNCIL

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2022 which are set out on pages 10 to 25.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the accounts 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn. We understand this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Act;
or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

Except for the matter referred to above, I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Louise Tunley FCA CTA DChA
Monico Tunley Limited, Chartered Accountants
19 Goldington Road
Bedford
MK40 3JY
Date: 31 October 2023

BEDFORD & OUSE VALLEY DISTRICT SCOUT COUNCIL
STATEMENT OF FINANCIAL ACTIVITIES - YEAR ENDED 31ST DECEMBER 2022

Statement of Financial Activities

	Notes	2022 Unrestricted Funds £	2022 Restricted Funds £	2022 Total Funds £	2021 Total Funds £
Income and Endowments from:					
Donations and Legacies		0.00	0.00	0.00	0.00
Charitable Activities		127675.45	0.00	127675.45	95641.22
Investment Income		0.00	0.00	0.00	0.00
Other Incoming Resources		0.00	0.00	0.00	0.00
Total Income	2	127675.45	0.00	127675.45	95641.22
Expenditure on:					
Raising Funds		0.00	0.00	0.00	0.00
Charitable Activities		(123193.03)	0.00	(123193.03)	(62891.88)
Other Resources Expended		0.00	0.00	0.00	0.00
Total Expenditure	3	(123193.03)	0.00	(123193.03)	(62891.88)
Net gains/(losses) on investments		0.00	0.00	0.00	0.00
Net Income		4482.42	0.00	4482.42	32749.34
Total Funds Brought Forward		88698.49	0.00	88698.49	55949.15
Gross Transfers Between Funds		0.00	0.00	0.00	0.00
Total Funds Carried Forward		93180.91	0.00	93180.91	88698.49

The notes on pages 13 to 25 form part of these financial statements.

BEDFORD & OUSE VALLEY DISTRICT SCOUT COUNCIL
BALANCE SHEET – YEAR ENDED 31ST DECEMBER 2022

Balance Sheet

	Notes	2022 £	2021 £
Fixed Assets			
Investments: CAF UK Equity Growth Fund		0.00	0.00
Investments: Cazenove Income Trust		0.00	0.00
Investments: Cazenove Equity Trust		0.00	0.00
Equipment and Canoes	11	788.33	1019.11
Current Assets			
Shop Stocks		7381.98	7901.70
Banks		52058.87	75419.67
Debtors	4	38076.93	8534.26
Total Current Assets		97517.78	91855.63
Current Liabilities			
Creditors	5	(5125.20)	(4176.25)
Payments Received in Advance		0.00	0.00
Net Current Assets		92392.58	87679.38
Total Assets Less Liabilities		93180.91	88698.49
Unrestricted Funds			
General Fund		81748.91	79798.49
Jamboree Fund	7	0.00	900.00
Contingency Reserve Fund	8	11432.00	8000.00
Restricted Funds		0.00	0.00
Total Charity Funds		93180.91	88698.49

All assets and liabilities of the charity relate to the unrestricted fund.

**BEDFORD & OUSE VALLEY DISTRICT SCOUT COUNCIL
BALANCE SHEET – YEAR ENDED 31ST DECEMBER 2022**

Balance Sheet (continued)

The notes on pages 13 to 25 form part of these financial statements.

The financial statements were approved by the trustees on 31 October 2023

And signed on their behalf by

Matt Rush

Trustee (Chairman)

BEDFORD & OUSE VALLEY DISTRICT SCOUT COUNCIL
NOTES TO FINANCIAL STATEMENTS - YEAR ENDED 31ST DECEMBER 2022

1. Accounting Policies

1.1 Accounting Convention

The financial statements have been prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value as stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

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

The financial statements have been prepared to give a true and fair view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern, due to the fact that sufficient reserves are held to cover any necessary period of scaling down of activities.

1.2 Recognition of Incoming Resources

These are included in the Statement of Financial Activity (SoFA) when:

- The charity becomes entitled to the resources
- The trustees are virtually certain they will receive the resources
- The monetary value can be measured with sufficient reliability

When incoming resources have related expenditure the incoming resources and related expenditure are reported gross in the SoFA.

1.3 Grants and Donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

1.4 Tax Reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SoFA when they have been submitted to HM Revenue & Customs.

BEDFORD & OUSE VALLEY DISTRICT SCOUT COUNCIL
NOTES TO FINANCIAL STATEMENTS - YEAR ENDED 31ST DECEMBER 2022

1.5 Contractual Income and Performance Related Grants

This is only included in the SoFA once the related goods or services have been delivered.

1.6 Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

1.7 Donated Service and Facilities

These are only included in incoming resources when the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity.

The value of any voluntary help received is not included in the accounts but is described in the Trustees' Annual Report.

1.8 Investment Income

Investment Income is recognised when it is receivable.

1.9 Allocation of Costs

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Fundraising trading costs comprise costs incurred in encouraging people and organisations to contribute financially to the charity's work. It includes the cost of advertising for funds and the costs of mounting appeals.

Support costs include central functions and have been allocated to activity cost categories on the basis of time spent.

1.10 Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

1.11 Investments

Investments quoted on a recognised stock exchange are valued at market value at year end.

BEDFORD & OUSE VALLEY DISTRICT SCOUT COUNCIL
NOTES TO FINANCIAL STATEMENTS - YEAR ENDED 31ST DECEMBER 2022

1.12 Fixed Assets and Depreciation

The Scout Council acts as managing trustees of the Jordans Close Campsite and Activity Centre at Great Barford, and the hut in the Pilgrims Way area of Bedford. The Scout Association Trust Corporation is the custodian Trustee of the freehold land and buildings at Great Barford, and of the ground lease of premises in the Pilgrims Way area of Bedford.

The District Scout Council owns equipment stored at the Jordans Close site and other locations.

The insured values of property and assets are:

Jordans Close		
	Headquarters Building	£191,645
	Store	£ 97,560
	Toilet Block	£ 94,072
	Equipment	£ 9,310
	Canoe Store	£ 17,511
	Canoes	£ 7,607
Elstow Headquarters		£123,517
		£541,222

These fixed assets are capitalised when ready for use and have a useful life exceeding three years. They are valued at cost.

All assets are assumed to have a useful working life of 5 years and are depreciated using the 5-year straight line method, 20% reduction of original cost each year, with the first accounting period receiving a full year's depreciation irrespective of when it was capitalised.

1.13 Stock

This is valued at the lower of cost and net realisable value, after making allowance for obsolete and slow-moving items.

1.14 Public Benefit Entity Concessionary Loans

Concessionary loans are recognised at the amounts payable or receivable.

1.15 Financial Instruments

Debtors and Creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses.

BEDFORD & OUSE VALLEY DISTRICT SCOUT COUNCIL
NOTES TO FINANCIAL STATEMENTS - YEAR ENDED 31ST DECEMBER 2022

1.16 Short Term Employee Benefits

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

1.17 Fund Accounting

Where there is a legal restriction on the purpose to which a fund may be put, the fund is classified either as an endowment fund, where the donor has expressly provided that only the income of the fund may be applied, or as a restricted fund where the donor has provided for the donation to be spent in furtherance of a specified charitable purpose. Endowment funds, where the capital is held to generate income for charitable purposes, are sub-analysed between those where the trustees have the discretion to spend the capital, expendable endowment, and those where there is no discretion to expend the capital, permanent endowment. The charity currently has neither permanent or expendable endowment funds.

Funds which are neither endowment nor restricted funds are unrestricted income funds, which are sub-analysed between designated (earmarked) funds where the trustees have set aside amounts to be used for specific purposes, and un-designated funds which are at the trustees' discretion.

The major funds held in each of these categories are disclosed in Notes 6, 7 and 8.

1.18 Key Areas of Judgement and Estimate

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision only affects the period, or in the period of revision and future periods where the revision affects both current and future periods.

In the opinion of the Trustees, there are no critical accounting judgements or estimation uncertainties within the charity.

BEDFORD & OUSE VALLEY DISTRICT SCOUT COUNCIL
NOTES TO FINANCIAL STATEMENTS - YEAR ENDED 31ST DECEMBER 2022

2. Analysis of Incoming Resources

	Notes	Unrestricted Funds £	Restricted Funds £	2022 Total £	2021 Total £
Charitable Activities					
General Account	6	93923.56	0.00	93923.56	71201.91
District Scout Shop Sales	9	12721.19	0.00	12721.19	11655.31
Jordans Close Campsite & Activity Centre	10	21030.70	0.00	21030.70	12784.00
Jamboree Fund	7	0.00	0.00	0.00	0.00
Scout Shop Stock Addition	9	0.00	0.00	0.00	0.00
Total Charitable Income		127675.45	0.00	127675.45	95641.22
Investment Income		0.00	0.00	0.00	0.00
Other Incoming Resources: HMRC Gift Aid		0.00	0.00	0.00	0.00
Total Incoming Resources		127675.45	0.00	127675.45	95641.22

3. Analysis of Resources Expended

	Notes	Unrestricted Funds £	Restricted Funds £	2022 Total £	2021 Total £
Direct Costs					
District Scout Shop Purchases	9	(9500.12)	0.00	(9500.12)	(8584.49)
Charitable Activities					
General Account	6	(95690.70)	(0.00)	(95690.70)	(38428.81)
District Scout Shop Costs & Rebates	9	(1411.67)	(0.00)	(1411.67)	(1331.40)
Jordans Close Campsite & Activity Centre	10	(12610.23)	(0.00)	(12610.23)	(12898.49)
Jamboree Fund	7	(1800.00)	(0.00)	(1800.00)	(0.00)
Independent Examiner Fees		(900.00)	(0.00)	(900.00)	(900.00)
Asset Depreciation and Disposals	11	(760.59)	(0.00)	(760.59)	(748.69)
Scout Shop Stock Reduction	9	(519.72)	(0.00)	(519.72)	(0.00)
Total Charity Resources Expended		(123193.03)	(0.00)	(123193.03)	(62891.88)
Other Resources Expended		0.00	0.00	0.00	0.00
Total Expenditure		(123193.03)	0.00	(123193.03)	(62891.88)

BEDFORD & OUSE VALLEY DISTRICT SCOUT COUNCIL
NOTES TO FINANCIAL STATEMENTS - YEAR ENDED 31ST DECEMBER 2022

4. Debtors

	2022 £	2021 £
Other debtors:		
Jordans Close payments received after year end	402.00	1325.00
Jordans Close Anglian Water Balance	0.00	323.51
Jordans Close Hut Rent received after year end	340.00	0.00
Jordans Close Insurance paid for next financial year	2560.00	1735.50
Membership Fees Owed from 2021	1080.00	1080.00
Broadcasting License paid for next financial year	0.00	308.16
Scout Shop Payments received after year end	5361.73	3762.09
Unity Insurance Repayment received after year end	28333.20	0.00
Total Debtors	38076.93	8534.26

5. Creditors

	2022 £	2021 £
Accruals and deferred income:		
Jordans Close Expenses paid after year end	251.33	69.30
Jordans Close Water Bill paid after year end	515.99	0.00
Scout Shop Expenses paid after year end	1666.21	0.00
Scout Shop Rebate paid after year end	1411.67	1331.40
Jordans Close deposits received for next financial year	380.00	85.00
Independent Examiner Fees	900.00	1800.00
District Activity/Training payments after year end	0.00	56.00
Pilgrims Way Running Costs paid after year end	0.00	834.55
Total Creditors	5125.20	4176.25

The deferred income at beginning of the year was £85.00. Deferred income at end of year was £380.00 related to deposits for the Jordans Close campsite for 2023. Income is deferred when it relates to a future accounting period.

BEDFORD & OUSE VALLEY DISTRICT SCOUT COUNCIL
NOTES TO FINANCIAL STATEMENTS - YEAR ENDED 31ST DECEMBER 2022

6. Unrestricted Funds – General Fund

	Notes	2022 £	2021 £
Charitable Activities Income			
Membership Fees	6a	42969.25	33110.92
Activities, Events & Training	6b	1360.00	56.00
Income Received on Behalf of Groups	6c	4914.58	0.00
Income Received on Behalf of Explorers	6c	984.29	0.00
Grant Payments Received		5334.00	34784.00
Pilgrims Way Hut Income		38333.20	0.00
Other		28.24	3250.99
Total Charitable Income		93923.56	71201.91
Charitable Activities Resources Expended			
Membership Fees Paid to County	6a	(44021.75)	(33885.00)
Activities, Events & Training	6b	(2186.86)	(185.12)
Expenditure on Behalf of Groups	6c	(6304.49)	(0.00)
Expenditure on Behalf of Explorers	6c	(0.00)	(300.00)
Administration / Expenses		(2001.93)	(836.70)
Pilgrims Way Hut Expenditure		(41043.41)	(1845.43)
Other		(132.26)	(3025.25)
Total Resources Expended		(95690.70)	(40077.50)
Net Income / (Loss) For Year		(1767.14)	31124.41
Transfer to Jordans Close Fund (internal subsidy)		(0.00)	(0.00)
Transfer to Jamboree Fund (internal)		(300.00)	(300.00)
Transfer to Contingency Reserves Fund (internal)		(0.00)	(0.00)
Net result for the year		(2067.14)	30824.41

- The General Fund acts as a central repository for all funds that are not specifically assigned elsewhere.
- The Scout Shop (Section 9) and Jordans Close campsite (Section 10) experience a varying environment and income. These operating entities pass any profits or loss to the General Fund.
- The District has a known level of fixed-cost commitments each year, and the District Membership Fee is set at a level that is designed to meet these needs with no long-term profit or loss.
- The District received Government Grant payments in 2022. These payments are received in to the General Fund and allocated to specific causes as required.

BEDFORD & OUSE VALLEY DISTRICT SCOUT COUNCIL
NOTES TO FINANCIAL STATEMENTS - YEAR ENDED 31ST DECEMBER 2022

6a. Unrestricted Funds – Membership Fees Overview

		2022 £	2021 £
Membership Fees Received		42969.25	33110.92
Less Paid to County		(44021.75)	(33885.00)
Net District Income		(1052.50)	(774.08)

- From 2022, and as per Minutes from the relevant Trustee meeting, the District have agreed to waive membership fees (to pay on their behalf) for new sections that start up within 12 months of the Census. This is to overcome the issue that new Sections would not have built up a reserve from which to be able to pay the subscriptions.
- Four sections were subsidised in such a manner in 2022, resulting in the overall loss from Membership Fee receipts.

6b. Unrestricted Funds – Activities, Events, Training

	Income £	Expenses £	Balance £
Adult Training	0.00	(509.93)	(509.93)
District Section Activities	1360.00	(1312.93)	47.07
District Explorer Scout Activities	0.00	(0.00)	0.00
District Activities (St. Georges Day)	0.00	(364.00)	(364.00)
Total	1360.00	(2186.86)	(826.86)

- The Training expenses include costs associated with certification to be able to perform electrical PAT Tests for the District and its Groups.
- Emergency Aid Courses were held at Jordans Close throughout 2022.

BEDFORD & OUSE VALLEY DISTRICT SCOUT COUNCIL
NOTES TO FINANCIAL STATEMENTS - YEAR ENDED 31ST DECEMBER 2022

6c. Unrestricted Funds – Designated Funds Overview

The District recognises certain moneys accounted for within the Unrestricted General Fund as relating to certain Activities or Groups, and maintains a record of the balances of these totals, and also allows for payments to be made or received in relation to these totals.

Details are presented in Table 6c but examples of such totals might be:

- District Events which run year to year may have an overall balance after payments and receipts that is carried over from year to year.
- Groups may require District to assist with payments and receipts for a period of time while Group bank accounts are being sorted.
- Some Explorer Groups handle their banking through the District accounts.

	2022 Start Balance £	2022 Income £	2022 Expenditure £	2022 End Balance £
St. Georges Parade Fund	1318.46	0.00	(364.00)	954.46
Salam Bedford Scout Group	893.22	2145.00	(1023.19)	2015.03
Clapham Scout Group	1382.18	206.00	(4631.30)	(3043.12)
Riseley Scout Group	0.00	1913.58	0.00	1913.58
Harrold Scout Group	0.00	650.00	(650.00)	0.00
District Explorers General	0.00	732.41	0.00	732.41
- Polhill Explorers (Closure)	0.00	542.29	(542.29)	0.00
- Dragons Explorers (Closure)	190.12	0.00	(190.12)	0.00
Harriers Explorers	0.00	442.00	0.00	442.00

- Riseley Scout Group closed at the end of 2021, and Group funds transferred to District. Trustees have agreed to maintain the Riseley funds as a designated entity for a period of 3 years should the Group re-form in that time, before being assimilated into District Funds.
- Dragons and Polhill Explorer Units closed, and the funds from both Units have been absorbed as a General total within District Funds. To be made available for District-wide Explorer use.
- Harrier Explorer Unit formed in 2022 and created a new bank account under the control of District from which to operate.
- A negative End Balance signifies that the Group owes the District for the services provided.

BEDFORD & OUSE VALLEY DISTRICT SCOUT COUNCIL
NOTES TO FINANCIAL STATEMENTS - YEAR ENDED 31ST DECEMBER 2022

7. Unrestricted Funds - Jamboree Fund

		2022 £	2021 £
Balance Brought Forward		900.00	600.00
Income (internal subsidy: Membership)		300.00	300.00
Income (Internal subsidy: General Fund)		600.00	0.00
Expenditure		(1800.00)	(0.00)
Balance Carried Forward		0.00	900.00

- A subsidy of £300 is provided to the Jamboree Fund per year.

8. Unrestricted Funds - Contingency Reserve Fund

		2022 £	2021 £
Balance Brought Forward		8000.00	8000.00
Income (internal subsidy)		3432.00	0.00
Expenditure		(0.00)	(0.00)
Balance Carried Forward		11432.00	8000.00

- The Contingency Reserves Fund with a threshold of £8000.00 was set in 2017 to cover fixed costs, should the District be without income for one year - to cover rates and utilities for both district properties, basic maintenance on the sites, and continuing operation of the district and appointments teams. The increase due to inflation has been calculated for 2022, and will be increased in line with inflation on subsequent years.

BEDFORD & OUSE VALLEY DISTRICT SCOUT COUNCIL
NOTES TO FINANCIAL STATEMENTS - YEAR ENDED 31ST DECEMBER 2022

9. District Scout Shop

	Notes	2022 £	2021 £
Sales		12721.19	11655.31
Direct Costs			
Purchases		(9500.12)	(8584.49)
Gross Profit		3221.07	3070.82
Expenses			
Administration and Sundries		(0.00)	(0.00)
Rebate to Groups		(1411.67)	(1331.40)
Net Income / (Loss) For Year		1809.40	1739.42
Stock Held		7381.98	7901.70

The District Scout Shop had moderate activity even during the periods of restrictions in 2020 and 2021, and it has not taken long for operations to ramp up to close to the pre-pandemic levels.

The National Scout Shop raised prices on two occasions in 2022. Due to having a certain level of stock in place already when these price rises occurred, the District usually delay increasing prices for uniform and badges for at least one term after the National prices have been increased. Delaying the increase of prices for District Groups has not had a significant impact on Scout Shop performance.

BEDFORD & OUSE VALLEY DISTRICT SCOUT COUNCIL
NOTES TO FINANCIAL STATEMENTS - YEAR ENDED 31ST DECEMBER 2022

10. Jordans Close Campsite and Activity Centre

	Notes	2022 £	2021 £
Income			
Great Barford Scout Group Hut Hire		340.00	0.00
Camp Fees		12309.50	6856.00
Headquarters Hire		1815.00	1320.00
Archery Hire		1737.50	612.00
Pioneering Hire		60.00	37.50
Canoe / Kayak Hire		1011.50	1360.00
Climbing Wall Hire		1861.00	880.00
Raft Hire		230.00	123.00
Rifle Range Hire		1405.00	1368.50
Miscellaneous		261.20	227.00
Total Income		21030.70	12784.00
Expenditure			
Maintenance and General Expenses		(7632.69)	(8617.97)
Electricity		(1471.21)	(1347.65)
Water		(839.50)	29.12
Insurance – Buildings & Contents		(2414.21)	(2392.91)
Insurance – Mower		(185.30)	(524.00)
Rates		(67.32)	(45.08)
Total Expenditure		(12610.23)	(12898.49)
Net Income / (Loss) For Year		8420.47	(114.49)

With the return of full face-to-face Scouting in 2022, use of Jordans Close site in 2022 proved very popular, and the District experienced record attendance at the site for camping and activities.

BEDFORD & OUSE VALLEY DISTRICT SCOUT COUNCIL
NOTES TO FINANCIAL STATEMENTS - YEAR ENDED 31ST DECEMBER 2022

11. Fixed Assets

	2022 £	2021 £
Balance Brought Forward	1019.11	1243.67
Additions	529.82	524.13
Depreciation Charge for Year	(760.59)	(748.69)
Disposals	(0.00)	(0.00)
Balance Carried Forward	788.33	1019.11

- For financial purposes, assets are assigned a working life of 5 years and their value falls 20% each year.
- The Mower at Jordans Close was purchased in the 2017 financial year. The fifth and final £500 depreciation charge was included in the 2022 Fixed Assets, and the mower will no longer feature in future financial reports.
- The assets added in 2022 were helmets and paddles for water activities.

12. Transfers Between Funds

No transfers between funds were made in the year. Internal adjustments were made from the General Fund to allocate:

£300.00 to the Jamboree Fund.

13. Trustees' Remuneration

The Trustees consider that the key management personnel of the charity is the Board of Trustees. The Trustees are not remunerated for their work as Trustees, and so the remuneration of the charity's key management personnel is £nil.

No Trustee received any remuneration during the year, nor any expenses.

14. Related Party Transactions

There have been no other stated party transactions in the year that require disclosure in the accounts.

15. Employees

The charity has no employees and therefore there are no staff costs. There was no employee that earned over £60000.00 (2021: none).

16. Merger

The Ouse Valley District Council merged with Bedford District Scout Council on 31 December 2016.

BEDFORD AND OUSE VALLEY DISTRICT SCOUT COUNCIL

England & Wales - Charity number 300455

Accounts

BEDFORD AND OUSE VALLEY DISTRICT SCOUT COUNCIL
Registered Charity Number 300455



Trustees' Report & Accounts for the year ended 31st December 2021

BEDFORD & OUSE VALLEY DISTRICT SCOUT COUNCIL
TRUSTEES' REPORT - YEAR ENDED 31ST DECEMBER 2021

Reference and Administration Details

CHARITY NAME: Bedford and Ouse Valley District Scout Council

OTHER NAMES USED: Prior to 2017 the charity was named Bedford District Scout Council

REGISTERED CHARITY NUMBER: 300455

HQ REGISTRATION NUMBER: 12017785

CHARITY'S PRINCIPAL ADDRESS: 1 Dewlands
Oakley
Bedfordshire
MK43 7RW

NAMES OF CHARITY TRUSTEES:

Trustee Name	Office
Ex-Officio:	
Greg Kilpin	District Commissioner
Stuart Andrews	District Chair
Ian Wright	District Treasurer
Other:	
Pearl Farr	Elected Member
Howard Valentine	Elected Member
Michelle Davis	Elected Member
David Goddard	Elected Member
Janet Dickinson	Elected Member
Michelle Frost	Elected Member
John Wilkes	Elected Member
Mike Letch	Elected Member

The *Ex-Officio* members are members of all sub-committees.

VICE PRESIDENT: Mr. K Wells, Mr. J Hitt, & Mrs. P Farr

PRESIDENT: Mr. J Tusting

BANKERS: CAF Bank Ltd., Kings Hill, West Malling, Kent (& HSBC plc, Allhallows, Bedford)
District registration number with the Scout Association 10111

Lloyds Bank plc, High Street, Bedford

INDEPENDENT EXAMINER: Louise Tunley FCA CTA DChA
Steve Monico Limited, 19 Goldington Road, Bedford, MK40 3JY

Structure, Governance and Management

Governance

The District's governing documents are those of The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and The Policy, Organisation and Rules of The Scout Association.

The District is a trust established under its rules which are common to all Scouts.

The Trustees are appointed in accordance with the Policy, Organisation and Rules of the Scout Association, and newly appointed trustees are invited to attend the new HQ Executive Training.

Structure

The District is managed by a District Executive Committee, the members of which are the 'Charity Trustees' of the Scout District which is an educational charity. As charity trustees they are responsible for complying with the legislation applicable to charities. This includes the registration, keeping proper accounts and making returns to the Charity Commission as appropriate.

The Committee consists of three independent representatives Chair, Treasurer and Secretary, together with the District Commissioner and District Explorer Scout Commissioner, and other members forming a representation from across District Groups. The Executive Committee meets once every six weeks.

Management

The District Executive Committee exists to support the District Commissioner in meeting the responsibilities of the appointment and to provide support for Scout Groups and Explorer Scout Units in the District. In fulfilling this role, the Executive Committee operates mainly through its sub-committees and members of the District Team.

The activities of Scout Groups within the District are not reflected in the report and accounts. These bodies are autonomous organisations that together form Scouting in Bedford and Ouse Valley District.

There are two sites managed by the District:

- Jordans Close Campsite and Activity Centre, Great Barford.
- Scout Hut, Pilgrims Way, Bedford.

There are two sub-committees for the Charity:

- The Appointments Advisory Committee
 - responsible for the appointment and review of District adult appointments.
- Jordans Close Management Committee
 - responsible for the management and running of the site, and maintenance of equipment.

An annual budget for the Jordans Close site is set, including an agreed maintenance scheme and an equipment replacement plan, allowing the Jordans Close Management Team to operate efficiently.

The Pilgrims Way headquarters is hired by 78th Bedford Scout Group, who cover associated costs.

Risk and Internal Control

The trustees have a risk management strategy which includes:

- Ensuring a risk assessment is produced for all District events and activities
- An ongoing review of risks and safeguarding matters faced by the Charity
- The establishment of systems and procedures to mitigate risks where appropriate

Risk assessments have been completed for all activities and facilities at the Jordans Close site and reside with the Jordans Close management team. Electrical Installation and PAT inspections are performed on site as per recommendations, and trees are regularly inspected by management team and qualified surgeons utilised as required. A working crew maintains the lawn area, hedgerows and general maintenance.

The District provides insurance coverage for buildings and contents, and for adventurous activities conducted at the activity centre, to ensure that insurable risks are covered.

The District provides an umbrella licence for broadcasting audio, television, streaming, downloads and/or DVD/Blu-rays, to cover both outdoor events and activities held in huts and halls.

For all bank accounts operated by the District, multiple designated Executive Committee members have been granted full on-line access, allowing full overview of accounts, and two signatures are required on cheques.

Operating under COVID-19

Since the outbreak of COVID-19 in 2020, the Trustees have prepared enhanced Risk Assessments associated with accessing the Jordans Close site and using certain facilities under the Scout Association Back Together Safely Readiness Levels.

The site is stocked with appropriate means of cleaning and disinfecting various equipment items, and also for self sanitisation. The site has signage in all areas to highlight the safe operating procedure in that area, and also at the entrance to highlight the necessary actions on arrival.

The District has implemented a method for receiving and approving Group Risk Assessments within the Return to Scouting alert levels. Approval for a section to resume in the face-to-face context is given with strict requirements for up to date safeguarding and leader training and risk assessment submission.

At all times in 2021 when the Alert Level has been set to Red, all face-to-face scouting activities have ceased, and this has included any maintenance activities performed at the Jordans Close site.

The District and Trustees follow the Scout Association Guidance on Alert Levels and recommended procedures at all times.

Objectives and Activities

The Purpose of Scouting

Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.

The Values of Scouting

As Scouts we are guided by these values:

- Integrity - We act with integrity; we are honest, trustworthy and loyal
- Respect - We have self-respect and respect for others
- Care - We support others and take care of the world in which we live
- Belief - We explore our faiths, beliefs and attitudes
- Co-operation - We make a positive difference; we co-operate with others and make friends

The Scout Method

Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting and:

- Enjoy what they are doing and have fun
- Take part in activities indoors and outdoors
- Learn by Doing
- Share in spiritual reflection
- Take responsibility and make choices
- Undertake new and challenging activities
- Make and live by their Promise

In setting their objectives, the Trustees have had due regard to the Charity Commission's guidance on public benefit. The District meets the Charity Commission's public benefit criteria for both the advancement of education and of citizenship or community development, through the objectives that Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.

Financial Review

In 2021, the scouting activities within District have mirrored the national status:

Dates	Status	Duration (weeks)
1 st Jan – 28 th Mar 2021	All face-to-face scouting suspended	12
29 th Mar – 11 th Apr 2021	Face-to-face scouting: Outdoor only	2
12 th Apr – 30 th May 2021	Face-to-face scouting: Amber Readiness Level	7
31 st May – 31 st Dec 2021	Face-to-face scouting: Yellow Readiness Level	31

Face-to-face scouting was prohibited for 12 weeks in 2021, and activities (such as overnight camping) were limited for other periods. It was necessary to maintain equipment and property, and the District successfully applied for and received income via the Government Grant Scheme for such activities. In instances where it was deemed unsafe or unsuitable to perform maintenance personally within the lock-down context, professional services were contracted to perform the work.

BEDFORD & OUSE VALLEY DISTRICT SCOUT COUNCIL
TRUSTEES' REPORT - YEAR ENDED 31ST DECEMBER 2021

During 2021, the District agreed to assist Salam Bedford Scout Group and Clapham Scout Group in terms of providing an active bank account to pass funds through while the Groups worked on signatory transfer or the setting up of new accounts. The District 2021 figures for the General Fund do include income and expenditure specifically related to activity from these two groups, and the funds related to the two Groups are independently recorded.

Remembering Howard Valentine

In November 2021 we sadly said goodbye to Howard Valentine, who passed away having devoted over 50 years of his adult life to Scouting. Howard was an elected member of the District Executive Committee. Other members in the District remember his time as Group Scout Leader of the Bunyan Scout Group when it existed, and his interests in teaching knots and water activities to young members.

Achievements and Performance

The scouting activities undertaken by and within the District in 2021 were curtailed by the COVID-19 outbreak and restrictions in place. However, there are some items of note:

- The District Scout Council congratulates all of those involved in the formation of the new Salam Bedford Scout Group, especially in the difficult times experienced in 2020 and 2021. The new Group started to run regular meetings from the summer of 2021, and held a formal AGM in December 2021 to fully form the Executive Committee and to create a working structure to support the Group.
- During the spring and summer of 2021, the climbing wall had structural and reparative work performed, as per the action items from recent inspections. The wall was opened for use in time for the summer term.
- The Appointments Advisory Committee has continued to meet during the year, holding virtual interviews with new volunteers or those changing roles when necessary. Trustees would like to thank all those working on the committee.
- The 2021 District Census, conducted in January 2021, and following nearly a full year under the COVID-19 pandemic, produced a figure of 926 Young Members compared to 1118 Young Members in January 2020. The Census recorded 295 Adult Members compared to 308 Adult Members in 2020.

BEDFORD & OUSE VALLEY DISTRICT SCOUT COUNCIL
TRUSTEES' REPORT - YEAR ENDED 31ST DECEMBER 2021

Membership Fees and District Levy

In 2021, the District elected not to charge Members a District Fee. The District continued to cover the fixed costs, but these were not passed onto Young Members:

- St. Georges Contribution
- Jordans Close / District Sectional Camps
- Broadcasting License
- International Jamboree
- Appointments Committee Expenses
- Leader & Instructor Training & Expenses
- Administration & External Examiner Fees

Statement of Financial Activities

Total unrestricted income in 2021 for charitable activities amounts to £95641.22, versus costs for charitable activities of £62891.88. In 2020 the income was £87125.65, with costs of £64971.17.

Balance Sheet

The District applied for and received Government Grants for continuing to cover running costs during the COVID-19 lock-downs and restricted operations. The District invested heavily in 2021 in the climbing wall rehabilitation and upgrade to abseiling and belay equipment.

Reserves at the year-end were £88698.49 (2020: £55949.15).

Reserves Policy

The Trustees have a policy to hold sufficient resources to continue the charitable activities of the District should income and fundraising activities fall short. The required activities in such a scenario would include:

- Buildings insurance at both sites managed by District
- Contents insurance at Jordans Close
- Business Rates for both sites
- Utilities at Jordans Close
- Basic Maintenance and grass-cutting at Jordans Close
- Insurance for District events
- Broadcasting License
- Training, Instructor and Advisory Committee expenses

The charity's reserves policy is to maintain a minimum balance in reserves of £8000.00, held specifically in the Contingency Reserve Fund.

Investment Policy

The Trustees evaluate balance and operations each financial year to consider opportunities for investment. The District currently does not hold any investments

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with the applicable law and United Kingdom Accounting Standards.

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and apply them consistently
- Observe the methods and principles in the Charities SORP 2019 (FIRS 102)
- Make judgements and estimates that are reasonable and prudent
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume the charity will continue in operation.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Systems of internal control are designed to provide reasonable, but not absolute, assurance against material mismanagement or loss. They include:

- An annual budget approved by the Trustees
- Appropriate delegation of authority and segregation of duties
- Identification and management of risks

Approved by the Trustees on 6 July 2022 and signed on their behalf by:

Stuart Andrews
District Chair
District Executive Committee

Greg Kilpin
District Commissioner
District Executive Committee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BEDFORD & OUSE VALLEY DISTRICT SCOUT COUNCIL

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2021 which are set out on pages 10 to 24.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the accounts 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn. We understand this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Act;
or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

Except for the matter referred to above, I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Louise Tunley FCA CTA DChA
Steve Monico Limited, Chartered Accountants
19 Goldington Road
Bedford
MK40 3JY
Date: 6 July 2022

BEDFORD & OUSE VALLEY DISTRICT SCOUT COUNCIL
STATEMENT OF FINANCIAL ACTIVITIES - YEAR ENDED 31ST DECEMBER 2021

Statement of Financial Activities

	Notes	2021 Unrestricted Funds £	2021 Restricted Funds £	2021 Total Funds £	2020 Total Funds £
Income and Endowments from:					
Donations and Legacies		0.00	0.00	0.00	0.00
Charitable Activities		95641.22	0.00	95641.22	87125.65
Investment Income		0.00	0.00	0.00	0.00
Other Incoming Resources		0.00	0.00	0.00	0.00
Total Income	2	95641.22	0.00	95641.22	87125.65
Expenditure on:					
Raising Funds		0.00	0.00	0.00	0.00
Charitable Activities		(62891.88)	0.00	(62891.88)	(64971.17)
Other Resources Expended		0.00	0.00	0.00	0.00
Total Expenditure	3	(62891.88)	0.00	(62891.88)	(64971.17)
Net gains/(losses) on investments		0.00	0.00	0.00	0.00
Net Income		32749.34	0.00	32749.34	22154.48
Total Funds Brought Forward		55949.15	0.00	55949.15	33794.67
Gross Transfers Between Funds		0.00	0.00	0.00	0.00
Total Funds Carried Forward		88698.49	0.00	88698.49	55949.15

The notes on pages 13 to 24 form part of these financial statements.

BEDFORD & OUSE VALLEY DISTRICT SCOUT COUNCIL
BALANCE SHEET – YEAR ENDED 31ST DECEMBER 2021

Balance Sheet

	Notes	2021 £	2020 £
Fixed Assets			
Investments: CAF UK Equity Growth Fund		0.00	0.00
Investments: Cazenove Income Trust		0.00	0.00
Investments: Cazenove Equity Trust		0.00	0.00
Equipment and Canoes	11	1019.11	1243.85
Current Assets			
Shop Stocks		7901.70	5872.00
Banks		75419.67	48975.54
Debtors	4	8534.26	3789.90
Total Current Assets		91855.63	58637.44
Current Liabilities			
Creditors	5	(4176.25)	(3932.14)
Payments Received in Advance		0.00	0.00
Net Current Assets		87679.38	54705.30
Total Assets Less Liabilities		88698.49	55949.15
Unrestricted Funds			
General Fund		79798.49	47349.15
Jamboree Fund	7	900.00	600.00
Contingency Reserve Fund	8	8000.00	8000.00
Restricted Funds		0.00	0.00
Total Charity Funds		88698.49	55949.15

All assets and liabilities of the charity relate to the unrestricted fund.

BEDFORD & OUSE VALLEY DISTRICT SCOUT COUNCIL
BALANCE SHEET – YEAR ENDED 31ST DECEMBER 2021

Balance Sheet (continued)

The notes on pages 13 to 24 form part of these financial statements.

The financial statements were approved by the trustees on 6 July 2022

And signed on their behalf by

Stuart Andrews

Trustee (Chairman)

1. Accounting Policies

1.1 Accounting Convention

The financial statements have been prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value as stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

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

The financial statements have been prepared to give a true and fair view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern, due to the fact that sufficient reserves are held to cover any necessary period of scaling down of activities.

1.2 Recognition of Incoming Resources

These are included in the Statement of Financial Activity (SoFA) when:

- The charity becomes entitled to the resources
- The trustees are virtually certain they will receive the resources
- The monetary value can be measured with sufficient reliability

When incoming resources have related expenditure the incoming resources and related expenditure are reported gross in the SoFA.

1.3 Grants and Donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

1.4 Tax Reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SoFA when they have been submitted to HM Revenue & Customs.

BEDFORD & OUSE VALLEY DISTRICT SCOUT COUNCIL
NOTES TO FINANCIAL STATEMENTS - YEAR ENDED 31ST DECEMBER 2021

1.5 Contractual Income and Performance Related Grants

This is only included in the SoFA once the related goods or services have been delivered.

1.6 Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

1.7 Donated Service and Facilities

These are only included in incoming resources when the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity.

The value of any voluntary help received is not included in the accounts but is described in the Trustees' Annual Report.

1.8 Investment Income

Investment Income is recognised when it is receivable.

1.9 Allocation of Costs

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Fundraising trading costs comprise costs incurred in encouraging people and organisations to contribute financially to the charity's work. It includes the cost of advertising for funds and the costs of mounting appeals.

Support costs include central functions and have been allocated to activity cost categories on the basis of time spent.

1.10 Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

1.11 Investments

Investments quoted on a recognised stock exchange are valued at market value at year end.

BEDFORD & OUSE VALLEY DISTRICT SCOUT COUNCIL
NOTES TO FINANCIAL STATEMENTS - YEAR ENDED 31ST DECEMBER 2021

1.12 Fixed Assets and Depreciation

The Scout Council acts as managing trustees of the Jordans Close Campsite and Activity Centre at Great Barford, and the hut in the Pilgrims Way area of Bedford. The Scout Association Trust Corporation is the custodian Trustee of the freehold land and buildings at Great Barford, and of the ground lease of premises in the Pilgrims Way area of Bedford.

The District Scout Council owns equipment stored at the Jordans Close site and other locations.

The insured values of property and assets are:

Jordans Close		
	Headquarters Building	£185,164
	Store	£ 94,260
	Toilet Block	£ 90,890
	Equipment	£ 8,995
	Canoe Store	£ 16,918
	Canoes	£ 7,607
Elstow Headquarters		£119,340
		£523,174

These fixed assets are capitalised when ready for use and have a useful life exceeding three years. They are valued at cost.

All assets are assumed to have a useful working life of 5 years and are depreciated using the 5-year straight line method, 20% reduction of original cost each year, with the first accounting period receiving a full year's depreciation irrespective of when it was capitalised.

1.13 Stock

This is valued at the lower of cost and net realisable value, after making allowance for obsolete and slow-moving items.

1.14 Public Benefit Entity Concessionary Loans

Concessionary loans are recognised at the amounts payable or receivable.

1.15 Financial Instruments

Debtors and Creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses.

1.16 Short Term Employee Benefits

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

1.17 Fund Accounting

Where there is a legal restriction on the purpose to which a fund may be put, the fund is classified either as an endowment fund, where the donor has expressly provided that only the income of the fund may be applied, or as a restricted fund where the donor has provided for the donation to be spent in furtherance of a specified charitable purpose. Endowment funds, where the capital is held to generate income for charitable purposes, are sub-analysed between those where the trustees have the discretion to spend the capital, expendable endowment, and those where there is no discretion to expend the capital, permanent endowment. The charity currently has neither permanent or expendable endowment funds.

Funds which are neither endowment nor restricted funds are unrestricted income funds, which are sub-analysed between designated (earmarked) funds where the trustees have set aside amounts to be used for specific purposes, and un-designated funds which are at the trustees' discretion.

The major funds held in each of these categories are disclosed in Notes 6, 7 and 8.

1.18 Key Areas of Judgement and Estimate

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision only affects the period, or in the period of revision and future periods where the revision affects both current and future periods.

In the opinion of the Trustees, there are no critical accounting judgements or estimation uncertainties within the charity.

BEDFORD & OUSE VALLEY DISTRICT SCOUT COUNCIL
NOTES TO FINANCIAL STATEMENTS - YEAR ENDED 31ST DECEMBER 2021

2. Analysis of Incoming Resources

	Notes	Unrestricted Funds £	Restricted Funds £	2021 Total £	2020 Total £
Charitable Activities					
General Account	6	71201.91	0.00	71201.91	79332.30
District Scout Shop Sales	9	11655.31	0.00	11655.31	3442.85
Jordans Close Campsite & Activity Centre	10	12784.00	0.00	12784.00	4350.50
Jamboree Fund	7	0.00	0.00	0.00	0.00
Total Charitable Income		95641.22	0.00	95641.22	87125.65
Investment Income		0.00	0.00	0.00	0.00
Other Incoming Resources					
HMRC Gift Aid Payments		0.00	0.00	0.00	0.00
Total Incoming Resources		95641.22	0.00	95641.22	87125.65

3. Analysis of Resources Expended

	Notes	Unrestricted Funds £	Restricted Funds £	2021 Total £	2020 Total £
Direct Costs					
District Scout Shop Purchases	9	(8584.49)	0.00	(8584.49)	(3182.50)
Charitable Activities					
General Account	6	(38428.81)	(0.00)	(38428.81)	(48532.48)
District Scout Shop Costs & Rebates	9	(1331.40)	(0.00)	(1331.40)	(348.71)
Jordans Close Campsite & Activity Centre	10	(12898.49)	(0.00)	(12898.49)	(11362.41)
Jamboree Fund	7	(0.00)	(0.00)	(0.00)	(0.00)
Independent Examiner Fees	6	(900.00)	(0.00)	(900.00)	(900.00)
Asset Depreciation and Disposals	11	(748.69)	(0.00)	(748.69)	(645.27)
Total Charity Resources Expended		(62891.88)	(0.00)	(62891.88)	(64971.17)
Other Resources Expended					
Other Transactions		0.00	0.00	0.00	0.00
Total Expenditure		(62891.88)	0.00	(62891.88)	(64971.17)

BEDFORD & OUSE VALLEY DISTRICT SCOUT COUNCIL
NOTES TO FINANCIAL STATEMENTS - YEAR ENDED 31ST DECEMBER 2021

4. Debtors

	2021 £	2020 £
Other debtors:		
Jordans Close payments received after year end	1325.00	88.00
Jordans Close Anglian Water Balance	323.51	294.39
Jordans Close Hut Rent received after year end	0.00	0.00
Jordans Close Insurance paid for next financial year	1735.50	0.00
Membership Fees still due at year end	1080.00	1911.00
Broadcasting License paid for next financial year	308.16	265.66
St. Georges deposit paid for next financial year	0.00	0.00
Scout Shop Payments received after year end	3762.09	890.85
District payments received after year end	0.00	340.00
Total Debtors	8534.26	3789.90

5. Creditors

	2021 £	2020 £
Accruals and deferred income:		
Jordans Close Expenses paid after year end	69.30	858.41
Scout Shop Expenses paid after year end	0.00	1075.02
Scout Shop Rebate paid after year end	1331.40	348.71
Jordans Close deposits received for next financial year	85.00	0.00
Explorer Expedition Refunds paid after year end	0.00	750.00
Independent Examiner Fees 2020	900.00	0.00
Independent Examiner Fees 2021	900.00	900.00
District Activity/Training payments after year end	56.00	0.00
Pilgrims Way Running Costs paid after year end	834.55	0.00
Total Creditors	4176.25	3932.14

The deferred income at beginning of the year was zero. Deferred income at end of year was £85.00 related to deposits for the Jordans Close campsite for 2022. Income is deferred when it relates to a future accounting period.

BEDFORD & OUSE VALLEY DISTRICT SCOUT COUNCIL
NOTES TO FINANCIAL STATEMENTS - YEAR ENDED 31ST DECEMBER 2021

6. Unrestricted Funds – General Fund

	Notes	2021 £	2020 £
Charitable Activities Income			
Membership Fees	6a	33110.92	49365.50
Activities, Events & Training	6b	56.00	5101.00
Shop Stock Increase		0.00	87.00
Pilgrims Way Hut Income		0.00	406.80
Grant Payments		34784.00	24002.00
Explorers		0.00	230.00
Other		3250.99	140.00
Total Charitable Income		71201.91	79332.30
Charitable Activities Resources Expended			
Membership Fees Paid to County	6a	(33885.00)	(41344.00)
Activities, Events & Training	6b	(185.12)	(4965.00)
Shop Stock Reduction		(0.00)	(0.00)
Pilgrims Way Hut Running Costs		(1845.43)	(1433.78)
Administration / Expenses		(836.70)	(445.29)
Explorers		(300.00)	(0.00)
Independent Examiner Fees		(900.00)	(900.00)
Fixed asset depreciation		(748.69)	(645.27)
Other		(1376.56)	(344.41)
Total Resources Expended		(40077.50)	(50077.75)
Net Income / (Loss) For Year		31124.41	29254.55
Transfer to Jordans Close Fund (internal subsidy)		(0.00)	(7011.91)
Transfer to Jamboree Fund (internal)		(300.00)	(300.00)
Transfer to Contingency Reserves Fund (internal)		(0.00)	(0.00)
Net result for the year		30824.41	21942.64

- The General Fund acts as a central repository for all funds that are not specifically assigned elsewhere.
- The Scout Shop (Section 9) and Jordans Close campsite (Section 10) experience a varying environment and income. These operating entities pass any profits or loss to the General Fund.
- The District has a known level of fixed-cost commitments each year, and the District Membership Fee is set at a level that is designed to meet these needs with no long-term profit or loss.
- The District received Government Grant payments in 2021. These payments are received in to the General Fund and allocated to specific causes as required.

BEDFORD & OUSE VALLEY DISTRICT SCOUT COUNCIL
NOTES TO FINANCIAL STATEMENTS - YEAR ENDED 31ST DECEMBER 2021

6a. Unrestricted Funds – Membership Fees Overview

		2021 £	2020 £
Membership Fees Received		33,110.92	49365.50
Less Paid to County		(33885.00)	(41344.00)
Net District Levy		(774.08)	8021.50

6b. Unrestricted Funds – Activities, Events, Training

	Income £	Expenses £	Balance £
Adult Training	0.00	(129.12)	(129.12)
District Section Activities	56.00	(56.00)	0.00
District Explorer Scout Activities	0.00	(0.00)	0.00
Total	56.00	(185.12)	(129.12)

- The District Beavers did some badge work on-line.
- The District started to hold Emergency Aid courses at the end of 2021.

6c. Unrestricted Funds – Designated Funds Overview

		2021 £	2020 £
St. Georges Net Income		0.00	(100.00)
Dragons Explorers Net Income		0.00	230.00

- The District did not hold a gathering to celebrate St. Georges Day in 2021.

7. Unrestricted Funds - Jamboree Fund

		2021 £	2020 £
Balance Brought Forward		600.00	300.00
Income (internal subsidy)		300.00	300.00
Expenditure		(0.00)	(0.00)
Balance Carried Forward		900.00	600.00

- A subsidy of £300 is provided to the Jamboree Fund per year.

8. Unrestricted Funds - Contingency Reserve Fund

		2021 £	2020 £
Balance Brought Forward		8000.00	8000.00
Income (internal subsidy)		0.00	0.00
Expenditure		(0.00)	(0.00)
Balance Carried Forward		8000.00	8000.00

- The Contingency Reserves Fund with a threshold of £8000.00 is set to cover fixed costs without income for one year, to cover rates and utilities for both district properties, basic maintenance on the sites, and continuing operation of the district and appointments teams.

9. District Scout Shop

	Notes	2021 £	2020 £
Sales		11655.31	3442.85
Direct Costs			
Purchases		(8584.49)	(3182.30)
Gross Profit		3070.82	260.55
Expenses			
Administration and Sundries		(0.00)	(0.00)
Rebate to Groups		(1331.40)	(348.71)
Net Income / (Loss) For Year		1739.42	(88.16)
Stock Held		7901.70	5872.00

The participation in active Scouting has gradually increased during 2021, such that the Scout Shop activity for 2021 was vastly improved over 2020.

- The logistical issues experienced by the transportation industry globally delayed many deliveries in 2021, such that many of the items ordered earlier in the Autumn arrived late in the year, and contributed to a high level of stock at year-end.
- In 2020 the National wholesalers increased their prices. Since sales volumes were low in 2020 and the shop during 2020 would have largely consisted of stock already purchased at a lower cost, the 2021 value Stock Held has been adjusted to allow for the fact that District stock in 2021 was largely at the higher purchase price.
- The District Scout Shop activated Card and Contactless methods for payment during 2021, to allow for more convenient use for customers, especially in the COVID environment.

10. Jordans Close Campsite and Activity Centre

	Notes	2021 £	2020 £
Income			
Great Barford Scout Group Hut Hire		0.00	270.00
Camp Fees		6856.00	3642.50
Headquarters Hire		1320.00	180.00
Archery Hire		612.00	57.00
Pioneering Hire		37.50	0.00
Canoe / Kayak Hire		1360.00	44.00
Climbing Wall Hire		880.00	35.00
Raft Hire		123.00	30.00
Rifle Range Hire		1368.50	92.00
Miscellaneous		227.00	0.00
Total Income		12784.00	4350.50
Expenditure			
Maintenance and General Expenses		(8617.97)	(6233.33)
Electricity		(1347.65)	(1519.00)
Water		29.12	(706.55)
Insurance – Buildings & Contents		(2392.91)	(2357.53)
Insurance – Activities		(524.00)	(504.00)
Rates		(45.08)	(42.00)
Total Expenditure		(12898.49)	(11362.41)
Net Income / (Loss) For Year		(114.49)	(7011.91)
Transfer from General Fund via Membership Fees and Grants (internal subsidy)		0.00	7011.91
Net result for the year		(114.49)	0.00

- The number of activities and camps held at Jordans Close in 2021 increased greatly compared to over 2020, and the site was very busy over the second half of the year.
- The site recognises a small loss for the year largely due to the one-off expenditure to re-habilitate the climbing wall at a cost of £5612.52, and the resulting site surveys and safety inspections.

11. Fixed Assets

	2021 £	2020 £
Balance Brought Forward	1243.85	1889.12
Additions	524.13	0.00
Depreciation Charge for Year	(748.69)	(645.27)
Disposals	(0.00)	(0.00)
Balance Carried Forward	1019.29	1243.85

- New abseiling and belaying equipment was purchased for use with the climbing wall in 2021, and a total cost of £524.13.
- For financial purposes, all assets are assigned a working life of 5 years and their value falls 20% each year.

12. Transfers Between Funds

No transfers between funds were made in the year. Internal adjustments were made from the General Fund to allocate:

£300.00 to the Jamboree Fund.

13. Trustees' Remuneration

The Trustees consider that the key management personnel of the charity is the Board of Trustees. The Trustees are not remunerated for their work as Trustees, and so the remuneration of the charity's key management personnel is £nil.

No Trustee received any remuneration during the year, nor any expenses.

14. Related Party Transactions

There have been no other stated party transactions in the year that require disclosure in the accounts.

15. Employees

The charity has no employees and therefore there are no staff costs. There was no employee that earned over £60000.00 (2020: none).

16. Merger

The Ouse Valley District Council merged with Bedford District Scout Council on 31 December 2016.

Accounts

BEDFORD AND OUSE VALLEY DISTRICT SCOUT COUNCIL
Registered Charity Number 300455



Trustees' Report & Accounts for the year ended 31st December 2020

BEDFORD & OUSE VALLEY DISTRICT SCOUT COUNCIL
TRUSTEES' REPORT - YEAR ENDED 31ST DECEMBER 2020

Reference and Administration Details

CHARITY NAME: Bedford and Ouse Valley District Scout Council

OTHER NAMES USED: Prior to 2017 the charity was named Bedford District Scout Council

REGISTERED CHARITY NUMBER: 300455

HQ REGISTRATION NUMBER: 12017785

CHARITY'S PRINCIPAL ADDRESS: 1 Dewlands
Oakley
Bedfordshire
MK43 7RW

NAMES OF CHARITY TRUSTEES:

Trustee Name	Office
Ex-Officio:	
Greg Kilpin	District Commissioner
Stuart Andrews	District Chair
Ian Wright	District Treasurer
Other:	
Pearl Farr	Elected Member
Howard Valentine	Elected Member
Michelle Davis	Elected Member
David Goddard	Elected Member
Dawn Stapleton	Elected Member
Janet Dickinson	Elected Member
Michelle Frost	Elected Member
John Wilkes	Elected Member

The *Ex-Officio* members are members of all sub-committees.

VICE PRESIDENT: Mr. K Wells, Mr. J Hitt, & Mrs. P Farr

PRESIDENT: Mr. J Tusting

BANKERS: CAF Bank Ltd., Kings Hill, West Malling, Kent (& HSBC plc, Allhallows, Bedford)
District registration number with the Scout Association 10111

Lloyds Bank plc, High Street, Bedford

Structure, Governance and Management

Governance

The District's governing documents are those of The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and The Policy, Organisation and Rules of The Scout Association.

The District is a trust established under its rules which are common to all Scouts.

The Trustees are appointed in accordance with the Policy, Organisation and Rules of the Scout Association, and newly appointed trustees are invited to attend the new HQ Executive Training.

Structure

The District is managed by a District Executive Committee, the members of which are the 'Charity Trustees' of the Scout District which is an educational charity. As charity trustees they are responsible for complying with the legislation applicable to charities. This includes the registration, keeping proper accounts and making returns to the Charity Commission as appropriate.

The Committee consists of three independent representatives Chair, Treasurer and Secretary, together with the District Commissioner and District Explorer Scout Commissioner, and other members forming a representation from across District Groups. The Executive Committee meets once every six weeks.

Management

The District Executive Committee exists to support the District Commissioner in meeting the responsibilities of the appointment and to provide support for Scout Groups and Explorer Scout Units in the District. In fulfilling this role, the Executive Committee operates mainly through its sub-committees and members of the District Team.

The activities of Scout Groups within the District are not reflected in the report and accounts. These bodies are autonomous organisations that together form Scouting in Bedford and Ouse Valley District.

There are two sites managed by the District:

- Jordans Close Campsite and Activity Centre, Great Barford.
- Scout Hut, Elstow, Bedford.

There are two sub-committees for the Charity:

- The Appointments Advisory Committee
 - responsible for the appointment and review of District adult appointments.
- Jordans Close Management Committee
 - responsible for the management and running of the site, and maintenance of equipment.

An annual budget for the Jordans Close site is set, including an agreed maintenance scheme and an equipment replacement plan, allowing the Jordans Close Management Team to operate efficiently.

The Elstow headquarters is hired by 78th Bedford Scout Group, who cover associated costs.

Risk and Internal Control

The trustees have a risk management strategy which includes:

- Ensuring a risk assessment is produced for all District events and activities
- An ongoing review of risks and safeguarding matters faced by the Charity
- The establishment of systems and procedures to mitigate risks where appropriate

Risk assessments have been completed for all activities and facilities at the Jordans Close site and reside with the Jordans Close management team. Electrical Installation and PAT inspections are performed on site as per recommendations, and trees are regularly inspected by management team and qualified surgeons utilised as required. A working crew maintains the lawn area, hedgerows and general maintenance.

The District provides insurance coverage for buildings and contents, and for adventurous activities conducted at the activity centre, to ensure that insurable risks are covered.

The District provides an umbrella licence for broadcasting audio, television, streaming, downloads and/or DVD/Blu-rays, to cover both outdoor events and activities held in huts and halls.

For all bank accounts operated by the District, multiple designated Executive Committee members have been granted full on-line access, allowing full overview of accounts, and two signatures are required on cheques.

Operating under COVID-19

Since the outbreak of COVID-19 in 2020, the Trustees have prepared enhanced Risk Assessments associated with accessing the Jordans Close site and using certain facilities under the Scout Association Back Together Safely Readiness Levels.

The site is stocked with appropriate means of cleaning and disinfecting various equipment items, and also for self sanitisation. The site has signage in all areas to highlight the safe operating procedure in that area, and also at the entrance to highlight the necessary actions on arrival.

The District has implemented a method for receiving and approving Group Risk Assessments within the Return to Scouting alert levels. Approval for a section to resume in the face-to-face context is given with strict requirements for up to date safeguarding and leader training and risk assessment submission.

At all times in 2020 when the Alert Level has been set to Red, all face-to-face scouting activities have ceased, and this has included any maintenance activities performed at the Jordans Close site.

The District and Trustees follow the Scout Association Guidance on Alert Levels and recommended procedures at all times.

Objectives and Activities

The Purpose of Scouting

Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.

The Values of Scouting

As Scouts we are guided by these values:

- Integrity - We act with integrity; we are honest, trustworthy and loyal
- Respect - We have self-respect and respect for others
- Care - We support others and take care of the world in which we live
- Belief - We explore our faiths, beliefs and attitudes
- Co-operation - We make a positive difference; we co-operate with others and make friends

The Scout Method

Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting and:

- Enjoy what they are doing and have fun
- Take part in activities indoors and outdoors
- Learn by Doing
- Share in spiritual reflection
- Take responsibility and make choices
- Undertake new and challenging activities
- Make and live by their Promise

In setting their objectives, the Trustees have had due regard to the Charity Commission's guidance on public benefit. The District meets the Charity Commission's public benefit criteria for both the advancement of education and of citizenship or community development, through the objectives that Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.

Achievements and Performance

The scouting activities undertaken by and within the District in 2020 were curtailed by the COVID-19 outbreak. However, scouting in a normal context did run January to March, and the Amber Alert Level also allowed some activity. The highlights for the year include:

- In March 2020 Beaver Scouts held a District Sleepover at Safari soft play centre in Milton Keynes. 130 Beavers, joined by their leaders invaded the soft play centre for a crazy sleepover! They were joined by Ampthill and Woburn District to meet some new friends, after a milk & cookie supper the Beavers settled down, filling every inch of floor space with their sleeping bags for a surprisingly quiet night. A quick breakfast to refuel and the Beavers were let loose on the play structure once more, before heading home. Lots of fantastic comments from the Beavers, we hope to do a sleepover again when the world allows.

Achievements and Performance (continued)

- In March 2020 the District Cubs visited London, providing them with many firsts. For some it was the first time on the train and tube and for most the first time doing so without their parents. We visited Kidzania a wonderfully interactive mini-city that allowed the cubs to experience real world jobs and having to earn "money". We are looking forward to being able to offer similar experiences in the future.
- A memorial bench was installed at Jordans Close in memory of David White, site warden for over 20 years who passed away in 2019.
- The old storage heaters in the Headquarters building at Jordans Close were replaced with an eco-friendly and programmable heating system, and the hut and kitchen have undergone general refurbishment.
- The Climbing Wall at Jordans Close was inspected in January 2020, and although passed safe to continue to use, a list of maintenance work was drawn up. Due to the restrictions implemented during 2020, the work has been delayed.
- The pontoon at Jordans Close suffered damage during the extreme floods in December 2020 and repairs will be required when restrictions are lifted.
- The Appointments Advisory Committee has continued to meet during the year, holding virtual interviews with new volunteers or those changing roles. Trustees would like to thank all those working on the committee.
- The 2020 District Census, conducted in January 2020 and before the COVID-19 pandemic took hold, showed a 2.9% increase in Youth membership to 1118 members, but a 23% decline in Adult volunteers to 308 registered adults.

Financial Review

In 2020, the scouting activities within District have mirrored the national status:

Dates	Status	Duration
1 st Jan – 16 th Mar 2020	All Scouting Activities Available	11
17 th Mar – 6 th Jul 2020	All face-to-face scouting suspended	16
7 th Jul – 4 th Nov 2020	Face-to-face scouting: Amber Readiness Level	17
5 th Nov – 1 st Dec 2020	All face-to-face scouting suspended	4
2 nd Dec – 18 th Dec 2020	Face-to-face scouting: Amber Readiness Level	3
19 th Dec – 31 st Dec 2020	All face-to-face scouting suspended	2

Face-to-face scouting was prohibited for 22 weeks in 2020. In those periods, it was necessary to implement a minimum level of maintenance of property, and the properties continued to require payment of bills and insurance. In instances where it was deemed unsafe or unsuitable to perform maintenance personally within the lock-down context, professional services were contracted to perform the work.

In order to continue to maintain property and cover the costs for the properties, the District successfully applied for and received income via the Government's Grant scheme linked to business rates.

BEDFORD & OUSE VALLEY DISTRICT SCOUT COUNCIL
TRUSTEES' REPORT - YEAR ENDED 31ST DECEMBER 2020

Membership Fees and District Levy

In 2020, each Young Member in the District was requested to pay £8 as a District Membership fee. The fee contributes towards:

- St. Georges Contribution
- Jordans Close / District Sectional Camps
- Broadcasting License
- International Jamboree
- Appointments Committee Expenses
- Leader & Instructor Training & Expenses
- Administration & External Examiner Fees

Statement of Financial Activities

Total unrestricted income in 2020 for charitable activities amounts to £87125.65, versus costs for charitable activities of £64971.17. In 2019 the income was £84564.38, with costs of £78080.76.

Balance Sheet

Due to the restrictions in place for much of 2020, there was no purchase of new equipment at Jordans Close. The most significant outgoing in 2020 was the £1488.00 cost related to the replacement of the old heating system in the Jordans Close Headquarters, and the installation of an economical and programmable system.

Reserves at the year-end were £55949.15 (2019: £33794.67).

Reserves Policy

The Trustees have a policy to hold sufficient resources to continue the charitable activities of the District should income and fundraising activities fall short. The required activities in such a scenario would include:

- Buildings insurance at both sites managed by District
- Contents insurance at Jordans Close
- Business Rates for both sites
- Utilities at Jordans Close
- Basic Maintenance and grass-cutting at Jordans Close
- Insurance for District events
- Broadcasting License
- Training, Instructor and Advisory Committee expenses

The charity's reserves policy is to maintain a minimum balance in reserves of £8000.00, held specifically in the Contingency Reserve Fund.

Investment Policy

The Trustees evaluate balance and operations each financial year to consider opportunities for investment. The District currently does not hold any investments.

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with the applicable law and United Kingdom Accounting Standards.

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and apply them consistently
- Observe the methods and principles in the Charities SORP 2019 (FIRS 102)
- Make judgements and estimates that are reasonable and prudent
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume the charity will continue in operation.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Systems of internal control are designed to provide reasonable, but not absolute, assurance against material mismanagement or loss. They include:

- An annual budget approved by the Trustees
- Appropriate delegation of authority and segregation of duties
- Identification and management of risks

Approved by the Trustees on
and signed on their behalf by:

Stuart Andrews
District Chair
District Executive Committee

Greg Kilpin
District Commissioner
District Executive Committee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BEDFORD & OUSE VALLEY DISTRICT SCOUT COUNCIL

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2020 which are set out on pages 10 to 24.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the accounts 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn. We understand this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Act;
or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

Except for the matter referred to above, I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Stephen Monico FCA DChA
19 Goldington Road
Bedford
MK40 3JY

Date:

BEDFORD & OUSE VALLEY DISTRICT SCOUT COUNCIL
STATEMENT OF FINANCIAL ACTIVITIES - YEAR ENDED 31ST DECEMBER 2020

Statement of Financial Activities

	Notes	2020 Unrestricted Funds £	2020 Restricted Funds £	2020 Total Funds £	2019 Total Funds £
Income and Endowments from:					
Donations and Legacies		0.00	0.00	0.00	0.00
Charitable Activities		87125.65	0.00	87125.65	84564.38
Investment Income		0.00	0.00	0.00	0.00
Other Incoming Resources		0.00	0.00	0.00	0.00
Total Income	2	87125.65	0.00	87125.65	84564.38
Expenditure on:					
Raising Funds		0.00	0.00	0.00	0.00
Charitable Activities		(64971.17)	0.00	(64971.17)	(78080.76)
Other Resources Expended		0.00	0.00	0.00	0.00
Total Expenditure	3	(64971.17)	0.00	(64971.17)	(78080.76)
Net gains/(losses) on investments		0.00	0.00	0.00	0.00
Net Income		22154.48	0.00	22154.48	6483.62
Total Funds Brought Forward		33794.67	0.00	33794.67	27311.05
Gross Transfers Between Funds		0.00	0.00	0.00	0.00
Total Funds Carried Forward		55949.15	0.00	55949.15	33794.67

The notes on pages 13 to 24 form part of these financial statements.

BEDFORD & OUSE VALLEY DISTRICT SCOUT COUNCIL
BALANCE SHEET – YEAR ENDED 31ST DECEMBER 2020

Balance Sheet

	Notes	2020 £	2019 £
Fixed Assets			
Investments: CAF UK Equity Growth Fund		0.00	0.00
Investments: Cazenove Income Trust		0.00	0.00
Investments: Cazenove Equity Trust		0.00	0.00
Equipment and Canoes	11	1243.85	1889.12
Current Assets			
Shop Stocks		5872.00	5785.00
Banks		48975.54	30641.74
Debtors	4	3789.90	5421.42
Total Current Assets		58637.44	41848.16
Current Liabilities			
Creditors	5	(3932.14)	(9942.61)
Payments Received in Advance		0.00	0.00
Net Current Assets		54705.30	31905.55
Total Assets Less Liabilities		55949.15	33794.67
Unrestricted Funds			
General Fund		47349.15	25494.67
Jamboree Fund	7	600.00	300.00
Contingency Reserve Fund	8	8000.00	8000.00
Restricted Funds		0.00	0.00
Total Charity Funds		55949.15	33794.67

All assets and liabilities of the charity relate to the unrestricted fund.

**BEDFORD & OUSE VALLEY DISTRICT SCOUT COUNCIL
BALANCE SHEET – YEAR ENDED 31ST DECEMBER 2020**

Balance Sheet (continued)

The notes on pages 13 to 24 form part of these financial statements.

The financial statements were approved by the trustees on

And signed on their behalf by

Stuart Andrews

Trustee (Chairman)

1. Accounting Policies

1.1 Accounting Convention

The financial statements have been prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value as stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

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

The financial statements have been prepared to give a true and fair view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern, due to the fact that sufficient reserves are held to cover any necessary period of scaling down of activities.

1.2 Recognition of Incoming Resources

These are included in the Statement of Financial Activity (SoFA) when:

- The charity becomes entitled to the resources
- The trustees are virtually certain they will receive the resources
- The monetary value can be measured with sufficient reliability

When incoming resources have related expenditure the incoming resources and related expenditure are reported gross in the SoFA.

1.3 Grants and Donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

1.4 Tax Reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SoFA when they have been submitted to HM Revenue & Customs.

BEDFORD & OUSE VALLEY DISTRICT SCOUT COUNCIL
NOTES TO FINANCIAL STATEMENTS - YEAR ENDED 31ST DECEMBER 2020

1.5 Contractual Income and Performance Related Grants

This is only included in the SoFA once the related goods or services have been delivered.

1.6 Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

1.7 Donated Service and Facilities

These are only included in incoming resources when the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity.

The value of any voluntary help received is not included in the accounts but is described in the Trustees' Annual Report.

1.8 Investment Income

Investment Income is recognised when it is receivable.

1.9 Allocation of Costs

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Fundraising trading costs comprise costs incurred in encouraging people and organisations to contribute financially to the charity's work. It includes the cost of advertising for funds and the costs of mounting appeals.

Support costs include central functions and have been allocated to activity cost categories on the basis of time spent.

1.10 Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

1.11 Investments

Investments quoted on a recognised stock exchange are valued at market value at year end.

BEDFORD & OUSE VALLEY DISTRICT SCOUT COUNCIL
NOTES TO FINANCIAL STATEMENTS - YEAR ENDED 31ST DECEMBER 2020

1.12 Fixed Assets and Depreciation

The Scout Council acts as managing trustees of the Jordans Close Campsite and Activity Centre at Great Barford, and the hut in the Elstow area of Bedford. The Scout Association Trust Corporation is the custodian Trustee of the freehold land and buildings at Great Barford, and of the ground lease of premises in the Elstow area of Bedford.

The District Scout Council owns equipment stored at the Jordans Close site and other locations.

The insured values of property and assets are:

Jordans Close		
	Headquarters Building	£178,902
	Store	£ 91,072
	Toilet Block	£ 87,816
	Equipment	£ 8,995
	Canoe Store	£ 16,346
	Canoes	£ 7,607
Elstow Headquarters		£115,304
		£506,042

These fixed assets are capitalised when ready for use and have a useful life exceeding three years. They are valued at cost.

All assets are assumed to have a useful working life of 5 years and are depreciated using the 5-year straight line method, 20% reduction of original cost each year, with the first accounting period receiving a full year's depreciation irrespective of when it was capitalised.

1.13 Stock

This is valued at the lower of cost and net realisable value, after making allowance for obsolete and slow-moving items.

1.14 Public Benefit Entity Concessionary Loans

Concessionary loans are recognised at the amounts payable or receivable.

1.15 Financial Instruments

Debtors and Creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses.

1.16 Short Term Employee Benefits

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

1.17 Fund Accounting

Where there is a legal restriction on the purpose to which a fund may be put, the fund is classified either as an endowment fund, where the donor has expressly provided that only the income of the fund may be applied, or as a restricted fund where the donor has provided for the donation to be spent in furtherance of a specified charitable purpose. Endowment funds, where the capital is held to generate income for charitable purposes, are sub-analysed between those where the trustees have the discretion to spend the capital, expendable endowment, and those where there is no discretion to expend the capital, permanent endowment. The charity currently has neither permanent or expendable endowment funds.

Funds which are neither endowment nor restricted funds are unrestricted income funds, which are sub-analysed between designated (earmarked) funds where the trustees have set aside amounts to be used for specific purposes, and un-designated funds which are at the trustees' discretion.

The major funds held in each of these categories are disclosed in Notes 6, 7 and 8.

1.18 Key Areas of Judgement and Estimate

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision only affects the period, or in the period of revision and future periods where the revision affects both current and future periods.

In the opinion of the Trustees, there are no critical accounting judgements or estimation uncertainties within the charity.

BEDFORD & OUSE VALLEY DISTRICT SCOUT COUNCIL
NOTES TO FINANCIAL STATEMENTS - YEAR ENDED 31ST DECEMBER 2020

2. Analysis of Incoming Resources

	Notes	Unrestricted Funds £	Restricted Funds £	2020 Total £	2019 Total £
Charitable Activities					
General Account	6	79332.30	0.00	79332.30	56926.54
District Scout Shop Sales	9	3442.85	0.00	3442.85	13116.54
Jordans Close Campsite & Activity Centre	10	4350.50	0.00	4350.50	14521.30
Jamboree Fund	7	0.00	0.00	0.00	0.00
Total Charitable Income		87125.65	0.00	87125.65	84564.38
Investment Income		0.00	0.00	0.00	0.00
Other Incoming Resources					
HMRC Gift Aid Payments		0.00	0.00	0.00	0.00
Total Incoming Resources		87125.65	0.00	87125.65	84564.38

3. Analysis of Resources Expended

	Notes	Unrestricted Funds £	Restricted Funds £	2020 Total £	2019 Total £
Direct Costs					
District Scout Shop Purchases	9	(3182.30)	0.00	(3182.30)	(10767.64)
Charitable Activities					
General Account	6	(48532.48)	(0.00)	(48532.48)	(54136.62)
District Scout Shop Costs & Rebates	9	(348.71)	(0.00)	(348.71)	(2020.73)
Jordans Close Campsite & Activity Centre	10	(11362.41)	(0.00)	(11362.41)	(9011.09)
Jamboree Fund	7	(0.00)	(0.00)	(0.00)	(600.00)
Independent Examiner Fees		(900.00)	(0.00)	(900.00)	(900.00)
Asset Depreciation and Disposals	11	(645.27)	(0.00)	(645.27)	(644.68)
Total Charity Resources Expended		(64971.17)	(0.00)	(64971.17)	(78080.76)
Other Resources Expended					
Other Transactions		0.00	0.00	0.00	0.00
Total Expenditure		(64971.17)	0.00	(64971.17)	(78080.76)

BEDFORD & OUSE VALLEY DISTRICT SCOUT COUNCIL
NOTES TO FINANCIAL STATEMENTS - YEAR ENDED 31ST DECEMBER 2020

4. Debtors

	2020 £	2019 £
Other debtors:		
Jordans Close payments received after year end	88.00	228.50
Jordans Close Anglian Water Balance	294.39	1000.94
Jordans Close Hut Rent received after year end	0.00	330.00
Jordans Close Insurance paid for next financial year	0.00	1005.90
Membership Fees still due at year end	1911.00	0.00
Broadcasting License paid for next financial year	265.66	0.00
St. Georges deposit paid for next financial year	0.00	100.00
Scout Shop Payments received after year end	890.85	2316.08
District payments received after year end	340.00	440.00
Total Debtors	3789.90	5421.42

5. Creditors

	2020 £	2019 £
Accruals and deferred income:		
Jordans Close Expenses paid after year end	858.41	225.52
Scout Shop Expenses paid after year end	1075.02	2852.26
Scout Shop Rebate paid after year end	348.71	1663.13
Jordans Close deposits received for next financial year	0.00	440.00
Explorer Expedition Refunds paid after year end	750.00	0.00
Independent Examiner Fees	900.00	900.00
Explorers hut rent paid after year end	0.00	75.00
District Activity/Training payments after year end	0.00	3786.70
Total Creditors	3932.14	9942.61

At the beginning of the year deferred income was £440 and at the end of the year it was £0. Income is deferred when it relates to a future accounting period.

BEDFORD & OUSE VALLEY DISTRICT SCOUT COUNCIL
NOTES TO FINANCIAL STATEMENTS - YEAR ENDED 31ST DECEMBER 2020

6. Unrestricted Funds – General Fund

	Notes	2020 £	2019 £
Charitable Activities Income			
Membership Fees	6a	49365.50	46156.47
Activities, Events & Training	6b	5101.00	4559.85
Shop Stock Increase		87.00	2535.00
Elstow Hut Rent		406.80	802.95
Grant Payments		24002.00	0.00
Explorers		230.00	778.12
Other		140.00	2094.15
Total Charitable Income		79332.30	56926.54
Charitable Activities Resources Expended			
Membership Fees Paid to County	6a	(41344.00)	(39414.24)
Activities, Events & Training	6b	(4965.00)	(4909.21)
Elstow Hut Running Costs		(1433.78)	(800.19)
Administration / Expenses		(445.29)	(1934.48)
Explorers		(0.00)	(780.00)
Independent Examiner fees		(900.00)	(900.00)
Fixed asset depreciation		(645.27)	(664.68)
Other		(344.41)	(6298.50)
Total Resources Expended		(50077.75)	(55681.30)
Net Income / (Loss) For Year		29254.55	1245.24
Transfer to Jordans Close Fund (internal subsidy)		(7011.91)	(1500.00)
Transfer to Jamboree Fund (internal)		(300.00)	(300.00)
Transfer to Contingency Reserves Fund (internal)		(0.00)	(8000.00)
Net result for the year		21942.64	(8554.76)

- The General Fund acts as a central repository for all funds that are not specifically assigned elsewhere.
- The Scout Shop (Note 9) and Jordans Close campsite (Note 10) experience a varying environment and income. These operating entities pass any profits or loss to the General Fund.
- The District has a known level of fixed-cost commitments each year, and the District Membership Fee is set at a level that is designed to meet these needs with no long-term profit or loss.
- The District received Government Grant payments in 2020. These payments are received in to the General Fund and allocated to specific causes as required.

6a. Unrestricted Funds – Membership Fees Overview

		2020 £	2019 £
Membership Fees Received		49365.50	46156.47
Less Paid to County		(41344.00)	(39414.24)
Net District Levy		8021.50	6742.23

6b. Unrestricted Funds – Activities, Events, Training

	Income £	Expenses £	Balance £
Adult Training	0.00	(0.00)	(0.00)
District Section Activities	2841.00	(2705.00)	136.00
District Explorer Scout Activities	2260.00	(2260.00)	0.00
Total	5101.00	(4965.00)	136.00

- The District Beavers attended a sleepover event at MK Safari in March 2020.
- The District Cubs visited Kidzania in London in March 2020.
- The District Explorer Expedition planned for August was cancelled and arrangements were made to refund all payments received for the event.

6c. Unrestricted Funds – Designated Funds Overview

		2020 £	2019 £
St. Georges Net Income		(100.00)	464.15
Dragons Explorers Net Income		230.00	(1.88)

- The 2020 St. Georges event planned for Sunday 26th April was cancelled, and some administrative costs were experienced during the early planning phase in December 2019.

7. Unrestricted Funds - Jamboree Fund

		2020 £	2019 £
Balance Brought Forward		300.00	600.00
Income (internal subsidy)		300.00	300.00
Expenditure		(0.00)	(600.00)
Balance Carried Forward		600.00	300.00

- A subsidy of £300 is provided to the Jamboree Fund per year.

8. Unrestricted Funds - Contingency Reserve Fund

		2020 £	2019 £
Balance Brought Forward		8000.00	0.00
Income (internal subsidy)		0.00	8000.00
Expenditure		(0.00)	(0.00)
Balance Carried Forward		8000.00	8000.00

- The Contingency Reserves Fund with a threshold of £8000.00 is set to cover fixed costs without income for one year, to cover rates and utilities for both district properties, basic maintenance on the sites, and continuing operation of the district and appointments teams.

9. District Scout Shop

	Notes	2020 £	2019 £
Sales		3442.85	13116.54
Direct Costs			
Purchases		(3182.30)	(10767.64)
Gross Profit		260.55	2348.90
Expenses			
Administration and Sundries		(0.00)	(542.28)
Rebate to Groups		(348.71)	(1478.45)
Net Income / (Loss) For Year		(88.16)	328.17
Stock Held		5872.00	5785.00

Due to the reduced face-to-face scouting in 2020 the Scout Shop has experienced a vastly lower turnover for the year compared to previous years.

- The shop operated as usual from 1st January – 11th March 2020.
- The scout shop has continued to service groups through the rest of the year when in the Amber Readiness Level.
- A number of groups have continued to hold virtual meetings with members throughout the year, and have continued to order badges for the scouting activities they have been undertaking on-line.
- A small number of groups did resume face-to-face scouting during periods of Amber Readiness Level during and have had some uniform and badge requests during these periods.

10. Jordans Close Campsite and Activity Centre

	Notes	2020 £	2019 £
Income			
Great Barford Scout Group Hut Hire		270.00	950.00
Camp Fees		3642.50	7732.80
Headquarters Hire		180.00	1546.50
Archery Hire		57.00	1359.00
Pioneering Hire		0.00	52.00
Canoe / Kayak Hire		44.00	995.00
Climbing Wall Hire		35.00	723.50
Raft Hire		30.00	112.00
Rifle Range Hire		92.00	957.50
Miscellaneous		0.00	93.00
Total Income		4350.50	14521.30
Expenditure			
Maintenance and General Expenses		(6233.33)	(3514.48)
Electricity		(1519.00)	(2083.94)
Water		(706.55)	(660.73)
Insurance – Buildings & Contents		(2357.53)	(2074.06)
Insurance – Activities		(504.00)	(504.00)
Rates		(42.00)	(173.88)
Total Expenditure		(11362.41)	(9011.09)
Net Income / (Loss) For Year		(7011.91)	5510.21
Transfer from General Fund via Membership Fees and Grants (internal subsidy)		7011.91	1500.00
Net result for the year		0.00	7010.21

- The activities at Jordans Close were greatly curtailed in 2020. However, the site has continued to suffer costs and require maintenance. Grant Payment subsidy has been allocated at a level specific to meet zero net income.
- The Headquarters building was inspected for asbestos, had the internal heating system replaced, and was generally refurbished inside.
- A memorial bench for David White and landscaping was installed.

11. Fixed Assets

	2020 £	2019 £
Balance Brought Forward	1889.12	2283.80
Additions	0.00	250.00
Depreciation Charge for Year	(645.27)	(644.68)
Disposals	(0.00)	(0.00)
Balance Carried Forward	1243.85	1889.12

- There have been no purchases of new equipment in 2020.
- All fixed assets have been purchased from the Jordans Close funds. For financial purposes, all assets are assigned a working life of 5 years and their value falls 20% each year.

12. Transfers Between Funds

No transfers between funds were made in the year. Internal adjustments were made from the General Fund to allocate:

£300.00 to the Jamboree Fund.
£7011.91 to the Jordans Close fund for the year.

13. Trustees' Remuneration

The Trustees consider that the key management personnel of the charity is the Board of Trustees. The Trustees are not remunerated for their work as Trustees, and so the remuneration of the charity's key management personnel is £nil.

No Trustee received any remuneration during the year, nor any expenses.

14. Related Party Transactions

There have been no other stated party transactions in the year that require disclosure in the accounts.

15. Employees

The charity has no employees and therefore there are no staff costs. There was no employee that earned over £60000.00 (2019: none).

16. Merger

The Ouse Valley District Council merged with Bedford District Scout Council on 31 December 2016.