

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
		<hr/>
		£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.

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.