

BEDFORD AND OUSE VALLEY DISTRICT SCOUT COUNCIL  
Registered Charity Number 300455



**Trustees' Report & Accounts for the year ended 31<sup>st</sup> December 2023**

**BEDFORD & OUSE VALLEY DISTRICT SCOUT COUNCIL**  
**TRUSTEES' REPORT - YEAR ENDED 31<sup>ST</sup> 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:

<b>Trustee Name</b>	<b>Office</b>
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 78<sup>th</sup> 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 78<sup>th</sup> 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 31<sup>ST</sup> 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 31<sup>ST</sup> 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

## **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 31<sup>ST</sup> DECEMBER 2023**

**Statement of Financial Activities**

	Notes	2023 Unrestricted Funds £	2023 Restricted Funds £	2023 Total Funds £	2022 Total Funds £
<b>Income and Endowments from:</b>					
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
<b>Total Income</b>	2	94601.36	0.00	94601.36	127675.45
<b>Expenditure on:</b>					
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
<b>Total Expenditure</b>	3	(81363.02)	0.00	(81363.02)	(123193.03)
Net gains/(losses) on investments		0.00	0.00	0.00	0.00
<b>Net Income</b>		13238.34	0.00	13238.34	4482.42
<b>Total Funds Brought Forward</b>		93180.91	0.00	93180.91	88698.49
Gross Transfers Between Funds		0.00	0.00	0.00	0.00
<b>Total Funds Carried Forward</b>		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 31<sup>ST</sup> DECEMBER 2023**

**Balance Sheet**

	Notes	2023 £	2022 £
<b>Fixed Assets</b>			
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
<b>Current Assets</b>			
Shop Stocks		9153.28	7381.98
Banks		86022.67	52058.87
Debtors	4	19193.53	38076.93
<b>Total Current Assets</b>		114369.48	97517.78
<b>Current Liabilities</b>			
Creditors	5	(8477.77)	(5125.20)
Payments Received in Advance		0.00	0.00
<b>Net Current Assets</b>		105891.71	92392.58
<b>Total Assets Less Liabilities</b>		106419.25	93180.91
<b>Unrestricted Funds</b>			
General Fund		94110.25	81748.91
Jamboree Fund	7	100.00	0.00
Contingency Reserve Fund	8	12209.00	11432.00
<b>Restricted Funds</b>		0.00	0.00
<b>Total Charity Funds</b>		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 31<sup>ST</sup> 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 31<sup>ST</sup> 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 31<sup>ST</sup> 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 31<sup>ST</sup> 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
		<hr/>
		£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 31<sup>ST</sup> 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 31<sup>ST</sup> DECEMBER 2023**

**2. Analysis of Incoming Resources**

	Notes	Unrestricted Funds £	Restricted Funds £	2023 Total £	2022 Total £
<b>Charitable Activities</b>					
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
<b>Total Charitable Income</b>		94601.36	0.00	94601.36	127675.45
<b>Investment Income</b>		0.00	0.00	0.00	0.00
<b>Other Incoming Resources: HMRC Gift Aid</b>		0.00	0.00	0.00	0.00
<b>Total Incoming Resources</b>		94601.36	0.00	94601.36	127675.45

**3. Analysis of Resources Expended**

	Notes	Unrestricted Funds £	Restricted Funds £	2023 Total £	2022 Total £
<b>Direct Costs</b>					
District Scout Shop Purchases	9	(11580.87)	0.00	(11580.87)	(9500.12)
<b>Charitable Activities</b>					
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)
<b>Total Charity Resources Expended</b>		(81363.02)	(0.00)	(81363.02)	(123193.03)
<b>Other Resources Expended</b>		0.00	0.00	0.00	0.00
<b>Total Expenditure</b>		(81363.02)	0.00	(81363.02)	(123193.03)

**BEDFORD & OUSE VALLEY DISTRICT SCOUT COUNCIL**  
**NOTES TO FINANCIAL STATEMENTS - YEAR ENDED 31<sup>ST</sup> 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 <sup>th</sup> 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
<b>Total Debtors</b>	<b>19193.53</b>	<b>38076.93</b>

**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
<b>Total Creditors</b>	<b>8477.77</b>	<b>5125.20</b>

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 31<sup>ST</sup> DECEMBER 2023**

**6. Unrestricted Funds – General Fund**

	Notes	2023 £	2022 £
<b>Charitable Activities Income</b>			
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
<b>Total Charitable Income</b>		55158.12	93923.56
<b>Charitable Activities Resources Expended</b>			
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)
<b>Total Resources Expended</b>		(56442.18)	(95690.70)
<b>Net Income / (Loss) For Year</b>		(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)
<b>Net result for the year</b>		(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 31<sup>ST</sup> 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)
<b>Net District Income</b>		<b>1521.50</b>	<b>(1052.50)</b>

- 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
<b>Total</b>	<b>5105.32</b>	<b>(5091.72)</b>	<b>13.60</b>

- 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 31<sup>ST</sup> 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 31<sup>ST</sup> DECEMBER 2023**

**7. Unrestricted Funds - Jamboree Fund**

		2023 £	2022 £
<b>Balance Brought Forward</b>		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)
<b>Balance Carried Forward</b>		100.00	0.00

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

**8. Unrestricted Funds - Contingency Reserve Fund**

		2023 £	2022 £
<b>Balance Brought Forward</b>		11432.00	8000.00
Income (internal subsidy for rate of inflation)		777.00	3432.00
Expenditure		(0.00)	(0.00)
<b>Balance Carried Forward</b>		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 31<sup>ST</sup> DECEMBER 2023**

**9. District Scout Shop**

	Notes	2023 £	2022 £
<b>Sales</b>		12275.75	12721.19
<b>Direct Costs</b>			
Purchases		(10249.07)	(9500.12)
<b>Gross Profit</b>		2026.68	3221.07
<b>Expenses</b>			
Administration and Sundries		(0.00)	(0.00)
Falkes (Luton) Closing Down Purchase		(1331.80)	(0.00)
Rebate to Groups		(1389.59)	(1411.67)
<b>Net Income / (Loss) For Year</b>		(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 31<sup>ST</sup> DECEMBER 2023**

**10. Jordans Close Campsite and Activity Centre**

	Notes	2023 £	2022 £
<b>Income</b>			
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
<b>Total Income</b>		24404.19	21030.70
<b>Expenditure</b>			
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)
<b>Total Expenditure</b>		(9597.59)	(12610.23)
<b>Net Income / (Loss) For Year</b>		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 31<sup>ST</sup> DECEMBER 2023**

**11. Fixed Assets**

	2023 £	2022 £
<b>Balance Brought Forward</b>	788.33	1019.11
Additions	0.00	529.82
Depreciation Charge for Year	(260.79)	(760.59)
Disposals	(0.00)	(0.00)
<b>Balance Carried Forward</b>	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.