

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
 - responsible for the appointment and review of District adult appointments
- The Jordans Close Management team
 - 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
		<hr/>
		£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
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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.