

Bedfordshire County Scout Council

Financial statements for
the year ended 31 December 2022

Bedfordshire County Scout Council

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Bedfordshire County Scout Council

Administrative Details

Charity Registration No: 300480

PRINCIPAL ADDRESS: County Office
The Leslie Sell County Scout Activity Centre
Molivers Lane
Bromham
Bedfordshire
MK43 8LD

Telephone: 01234 826079
E-mail: bedscouts@btconnect.com
Web site: www.bedfordshirescouts.org.uk

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

PRINCIPAL BANKER: CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

SCOUT ASSOCIATION The Scout Association
MEMBERSHIP Gilwell Park
The Bedfordshire County Scout Chingford
Council is registered with London
The Scout Association E4 7QW
(No 101)

County Vice Presidents

Robert Lovesey Esq JP DL

George T Plenderleath Esq DL LL.B

Kenneth J Wells Esq

Incorporated by Royal Charter

THE BEDFORDSHIRE COUNTY SCOUT COUNCIL
Registered Charity No 300480
COUNTY MEMBERSHIP
As at 31 January 2023

Section	Ampthill & Woburn	Bedford & Ouse Valley	Biggleswade	Dunstable	Falkes	Icknield	Leighton Linlade	County	2023	Total 2022	Total 2021	Total 2020
Groups	9	18	15	10	9	9	6		76	77	77	76
Squirrels	39	0	16	7	20	0	0		82	21		
Beavers	240	286	393	183	107	103	118		1,430	1,303	1,070	1,592
Cub Scouts	277	279	478	217	123	144	120		1,638	1,596	1,408	1,828
Scouts	235	285	361	183	102	151	115		1,432	1,352	1,269	1,444
Explorer Scouts	77	54	108	46	25	38	41		389	358	359	435
Scout Network	32	8	12	5	3	0	0		60	64	56	109
Total Young People	900	912	1,368	641	380	436	394		5,031	4,694	4,162	5,408
Active Support Roles	19	10	4	8	6	13	11		71	103	94	99
Leadership Roles	140	143	275	96	80	109	71		914	850	839	961
Management Roles	7	16	16	12	10	10	5		76	77	80	104
Support Roles	13	19	23	10	9	21	24		119	186	159	136
Governance Roles	57	74	74	48	34	39	36		362	309	353	412
Young Leaders	27	18	31	12	8	28	15		139	138	130	191
Total Adults	236	262	392	174	139	192	147	0	1,542	1,525	1,525	1,712
Total	1,136	1,174	1,760	815	519	628	541	0	6,573	6,219	5,687	7,120

UNITS	2023	Total 2022	Total 2021	Total 2020
Squirrel Scout Dreys	6	2		
Beaver Scout Colonies	88	90	89	91
Cub Scout Packs	90	91	92	94
Scout Troops	77	78	80	81
Explorer Scout Units	31	31	34	32
Local Scout Networks	6	7	7	6
Active Support Units	76	12	10	9
Young Leader Units	7	8	7	11

Bedfordshire County Scout Council

Charity information

Charity Registration No: 300480

County Office, The Leslie Sell County Scout Activity & Training Centre
Molivers Lane, Bromham, Bedfordshire MK43 8LD

Names of the Charity Trustees who manage the Charity:

Trustee Name	Scouting Appointment	Dates acted if not for whole year	Name of person or body entitled to appoint Trustee
Nazia Ahmed	Group Scout Leader	Until 18 May 2022	County Commissioner
Ian Brown	County Secretary	From 5 June 2022	
Andrew Goddon	County Training Manager	From 18 May 2022	
David Heard	LSAC Chairman		County Commissioner
Charlotte Jackson	Assistant Cub Scout Leader		County Commissioner
Ruth Marienfeld	Group Scout Leader	Until 18 May 2022	Elected by County Scout Council at it's AGM
Michael Peet	County Executive Member	Until 18 May 2022	County Commissioner
Robert Pullinger	District Commissioner		Elected by County Scout Council at it's AGM
Ben Summerfield	County Youth Commissioner		
Martin Wesley	County Commissioner		

Bedfordshire County Scout Council

Role of Honour

For the year ended 31 December 2022

Role of Honour 2022 Awards

Silver Wolf

Brendan Rodney	Owen	Icknield
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Silver Acorn

Margaret	Harris	Biggleswade
Janet	Owen	Icknield

Bar to the Award for Merit

John	Turner	Biggleswade
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Award for Merit

Robert Matthew	Pullinger	Biggleswade
Darren	Collinson	Biggleswade
Elise Christine	Allen	Biggleswade
Philip Michael	Hough	Biggleswade

Chief Scout's Commendation for Meritorious Conduct

Hugo	Healey	Biggleswade
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Chief Scout's Commendation for Good Service

Mark	Norwood	Leighton-Linslade
Alexandra	Maycock	Biggleswade
Jayne	Sweatman	Biggleswade
Leah	Martin	Biggleswade
Paul	Trustam	Biggleswade
Sonya	Evans	Biggleswade
Geraldine	Costin	Biggleswade
Hugo	Healey	Biggleswade

Bedfordshire County Scout Council

Trustees' report

For the year ended 31 December 2022

The members of the County Executive Committee (The Trustees of Bedfordshire County Scout Council) present their report, Statement of Financial Activities, Balance sheet and Statement of Cash Flows for the year ended 31 December 2022. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and the Charities Statement of Recommended Practice (second edition) and Financial Reporting Standard FRS 102.

Structure, Governance and Management

Governance

The Charity's governing document is the Royal Charter granted by King George V to the "Boy Scouts Association" on 16 December 1911. Its name has since been changed to the "Scout Association". This Charter has been supplemented by further Charters granted by King George VI and Queen Elizabeth II. These Charters give authority to the Bye Laws of the Association, which are approved by Her Majesty's Privy Council. The Bye Laws, in turn, authorise the making of rules for the regulation of the Association's affairs and thereby give authority for the Rules known as "*Policy, Organisation and Rules*" which are located at www.scouts.org.uk/por.

The Bedfordshire County Scout Council was registered in 1962 as an educational Charity.

The Charity is aware of the Code of Governance for the Voluntary and Community Sector and its six key principles and will continue to critically review its approach to governance and assess how effective it is against these principles in 2022.

Structure

This report and accounts cover the activities directly controlled by Bedfordshire County Scout Council which is an autonomous organisation admitting people to membership subject to the policy and rules of The Scout Association. The activities of the Scout Districts and Groups in Bedfordshire are not reflected in the report and accounts. These bodies are autonomous charities affiliated to Bedfordshire County Scout Council that together form Scouting in Bedfordshire.

Bedfordshire Scouts are led by Martin Wesley, the County Commissioner, and managed by an Executive Committee. They are accountable to the Bedfordshire County Scout Council for the satisfactory running of Scouting in Bedfordshire.

Management

The management of the business of the County Scout Council is vested in the County Executive Committee. The County Executive Committee (Trustees of the Charity) is appointed in accordance with Policy, Organisation, and Rules of the Scout Association.

The County Executive Committee met six times during the year to manage the affairs of the Charity. The Trustees will continue to meet with this regularity in 2023.

The County Executive Committee is responsible for policy making but delegates some operational decisions to its sub committees, which may also recommend policies for the consideration of the County Executive Committee. The County Executive Committee appoints Chairmen and members of sub-committees annually.

Bedfordshire County Scout Council

Trustees' report

For the year ended 31 December 2022

Management (Continued)

In previous years there was a finance sub-committee but in 2015 the Executive Committee decided that there was no need for the existence of this additional committee and as such it was disbanded. The work of this committee is now undertaken by the Executive.

There are two sub-committees for the Charity:

- The Leslie Sell Activity Centre Committee – responsible for the management, development and running of the centre;
- The Appointments Advisory Committee – responsible for the appointment and review of County adult appointments.

The Leslie Sell Activity Centre Committee met regularly in 2022. The Appointments Advisory Committee met on an ad hoc basis.

The Leslie Sell Activity Centre Committee has delegated authority so decisions can be made quickly and without added bureaucracy.

Organisation

The County is led by the County Commissioner and he is assisted and supported by:

- The County Team;
- County Administrators;
- The County Executive Committee;
- District Commissioners

Appointment of Trustees

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

Risk Management

The Trustees have a risk management strategy which includes:

- a requirement to produce a risk assessment for all County events and activities;
- an annual review of the risks the Charity may face;
- the establishment of systems and procedures to mitigate those risks identified in the annual review and for all County events and activities; and
- the implementation of procedures designed to minimise any potential impact on the Charity should those risks materialise.

Risk assessments have been completed for all activities and facilities at the Activity Centre and are now available on the website. These are reviewed quarterly. When unacceptable risks are identified actions are taken on an on-going basis to mitigate them. Every three years the activity centre trees are required to be independently reviewed. The Site Manager conducts physical inspections on an on-going basis and in particular after high winds. A key element in the management of financial risk is the regular review of the adequacy of insurance coverage and investment and reserves policies by the Trustees.

Bedfordshire County Scout Council

Trustees' report

For the year ended 31 December 2022

Objectives and Activities

Our Purpose

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

Our values

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.

Our 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; and
- Make and live by their promise

The Charity Trustees have a duty to report on their public benefit in their Annual Report. We have assessed our aims, activities, and charitable objectives which are:

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

We believe we have met the Charity Commission's public benefit criteria for both the advancement of education and the advancement of citizenship or community development.

Bedfordshire County Scout Council

Trustees' report

For the year ended 31 December 2022

Achievements and performance

All of the decisions made by the Trustees and sub Committees have been in the interests of young people and adult volunteers and we hope that everybody in Scouting in Bedfordshire will have benefitted from them. Some of these decisions were made in early 2020, but I feel it is important we include them.

- For every new Group that started the County has made a payment of £1,000.
- For every new section that has started we have made payment of £300.
- In order to try and increase the use of The Leslie Sell Activity Centre, the Executive Committee agreed to reduce the prices by 20% for all members of Scouting within the County. This discount for Scout Activities has been agreed again for 2022 to further enable more young people to engage in adventurous activities.
- County Training Academies were held in 2022 and this concept continues to be a success story for Bedfordshire. This approach has a direct impact on the breadth and frequency of activities offered to our youth members.
- Where possible we continue to run, and often subsidise, training courses for adult volunteers in order for them to attain permits to provide more adventurous activities for young people.
- The census has been completed and Groups are recovering from the impact of Covid-19 leading to an increase in youth membership of 7%. Additionally, fifty one Groups grew their youth membership.
- There were a large number of Chief Scout Awards and adult awards in Bedfordshire in the last year including Wood Badges and National Awards. We were able to once again hold a large celebration event to recognise these achievements.
- The County website and social media continues to publicise the events and activities of Scouting within the County.

Bedfordshire County Scout Council

Trustees' report For the year ended 31 December 2022

Plans for future periods

The Scout Association "Skills for Life"

This is the five year plan for the Scout Association.

Our vision

By 2025 we will have prepared more young people with skills for life, supported by amazing leaders delivering an inspiring programme.

We will be growing, more inclusive, shaped by young people and making a bigger impact in our communities.

Our objectives

In 2016 we asked volunteers what should be prioritised in the next strategic plan and the majority of volunteers said we should keep working towards the same four strategic objectives.

- ☐ Growth
- ☐ Inclusivity
- ☐ Youth Shaped
- ☐ Community Impact

What does this mean for Bedfordshire County Scout Council?

Growth – We have incorporated the information received from Districts to create the County Development Plan to achieve our growth goals and support Districts.

Inclusivity – We will support development work to ensure that Scouting is reaching all sectors of our community.

Youth shaped – Ensure that young people are at the heart of our strategies and represented on key committees.

Community Impact – The County is providing resources through new marketing materials and the Grants Board to enable new projects which might otherwise not have gone ahead or have been more poorly resourced to have greater positive community impact. This, together with the continued running of and improvement to the Leslie Sell Activity Centre, offers valuable opportunities to the community.

Bedfordshire County Scout Council

Trustees' report For the year ended 31 December 2022

Financial Review

Statement of Financial Activities

The overall result for the year was a deficit of £(14,307) (2021: surplus of £4,277).

Total unrestricted income amounts to £165,223 (2021: £140,406) which is higher than 2021. Unrestricted income from charitable activities in the year is £160,532 (2021: £102,292). Voluntary income from donation and legacies was £8,499 (2021: £44,240), £4,399 of which was unrestricted and £4,100 was restricted (2021: £37,972 was unrestricted and the balance of £6,268 was a large donation for the new lodge dormitory block).

Total unrestricted expenditure is £183,630 (2021: £142,397) and total restricted expenditure is £4,100 (2021: £nil). Total costs of raising funds are £nil (2021: £nil).

Balance Sheet

There was no capital expenditure on tangible fixed assets in the year (2021: £360), all of which was incurred at the Leslie Sell County Scout Activity Centre. Fixed assets now stand at a net book value of £611,297 at the year end (2021: £635,905).

Shortly before the end of 2020 the Trustees instructed the investment managers that they wanted to withdraw all funds. As a result, all funds held within the investment portfolio were transferred to cash accounts have been classified within cash at bank and in hand in the accounts.

Fund balances

At the end of the year the Charity had £795,713 of unrestricted funds (2021: £810,020) and no restricted funds (2021: £nil). £269,569 of the unrestricted fund is non-designated and used to support County-wide activities. £525,679 is designated to support the Leslie Sell County Scout Activity & Training Centre with a further £465 designated to support the County's Network.

Bedfordshire County Scout Council

Trustees' report For the year ended 31 December 2022

Reserves policy

The policy has been established to protect the Charity and its charitable programme by providing time to adjust to changing financial circumstances. It also provides parameters for future budgeting and strategic plans and contributes towards decision making.

The Charity's reserves policy establishes an appropriate target range for the level of general reserves. The range is based on a risk assessment of the probability and likely impact on the Charity's activities that might be caused by a decline in income, an inability to meet financial obligations, or an inability to reduce expenditure in the immediate short term. The policy ensures a balance between spending the maximum amount of income raised as soon as possible after receipt, while maintaining the appropriate level of reserves to ensure uninterrupted operation. The policy and target range will be reviewed annually to reassess the risks and reflect changes in the Charity's income, financial obligations and expenditure.

The charity's reserves policy is to hold 12 months' running costs in reserves in order to ensure uninterrupted operation during a time of adjustment. This equates to approximately £170,000 of unrestricted free reserves. At the end of December 2022 the total free reserves after deducting tangible fixed assets amounted to £184,413 (2021: £174,115). Total reserves include designated funds of £526,144 (2021: £532,853). Free reserves represent approximately 12 (2021: 17) months of the Charity's unrestricted resources expended which is approximately £14,000 more than the upper level of the range.

Investment policy

The Trustees have a policy of investing some surplus funds to provide for inflation proofing, income and growth using a mixture of indexed linked government bonds, investment grade corporate bonds and selected mutual funds as a medium to longer term investment. Other surplus funds are invested in short-term deposits. All investments can be readily realised in the event the Charity needs to react quickly to various situations and emergencies.

These funds are restricted to investments in companies not involved in alcohol, tobacco, armaments, gambling or the pornography or sex related industry.

The policy is reviewed annually.

Bedfordshire County Scout Council

Trustees' report

For the year ended 31 December 2022

Statement of Trustees' Responsibilities

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

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:

- a) Select suitable accounting policies and apply them consistently;
- b) Observe the methods and principles in the Charities SORP 2019 (FRS (102));
- c) Make judgements and estimates that are reasonable and prudent;
- d) State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- e) 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 (Accounts and Reports) 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 23 May 2023 and signed on their behalf by:



Robert Pullinger
County Chairman
County Executive Committee

Independent Examiner's report to the Trustees of Bedfordshire County Scout Council

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2022 which are set out on pages 16 to 29.

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
Institute of Chartered Accountants in England and Wales (ICAEW)

19 Goldington Road
Bedford
MK40 3JY
Date: 23 May 2023

Bedfordshire County Scout Council

Statement of financial activities (including Income and Expenditure Account) For the year ended 31 December 2022

	Notes	2022 Unrestricted Funds £	2022 Restricted Funds £	2022 Total Funds £	2021 Total Funds £
Income and endowments from:					
Donations and legacies		4,399	4,100	8,499	44,240
Charitable activities		160,532	-	160,532	102,292
Investment income		292	-	292	142
Total income	2	165,223	4,100	169,323	146,674
Expenditure on:					
Raising funds		-	-	-	-
Charitable activities		179,530	4,100	183,630	142,397
Total expenditure	3	179,530	4,100	183,630	142,397
Net income		(14,307)	-	(14,307)	4,277
Transfers between funds		-	-	-	-
Net movement in funds for the year		(14,307)	-	(14,307)	4,277
Reconciliation of funds:					
Total funds brought forward		810,020	-	810,020	805,743
Total funds carried forward	12, 13, 14	795,713	-	795,713	810,020

All operations are continuing operations.

Of the total income for the year ended 31 December 2021, £6,268 was restricted donations. The remainder of the income was unrestricted as was all expenditure for the year ended 31 December 2021.

The notes on pages 19 to 29 form part of these financial statements.

Bedfordshire County Scout Council

Balance sheet

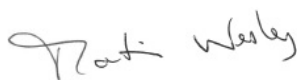
As at 31 December 2022

	Notes	2022 £	2021 £
Fixed assets:			
Tangible fixed assets	6	611,297	635,905
Total fixed assets		611,297	635,905
Current assets:			
Stocks	7	1,901	2,296
Debtors	8	84,857	4,667
Cash at bank and in hand	9	196,943	181,715
Total current assets		283,701	188,678
Liabilities:			
Creditors: amounts falling due within one year	10	(99,285)	(14,563)
Net current assets		184,416	174,115
Total assets less current liabilities		795,713	810,020
Net assets		795,713	810,020
The funds of the charity:			
Unrestricted funds	12	795,713	810,020
Restricted funds	13	-	-
Total charity funds	14	795,713	810,020

The notes on pages 19 to 29 form part of these financial statements.

The financial statements were approved by the trustees on 23 May 2023

And signed on their behalf by



Martin Wesley
County Commissioner
County Executive Committee

Bedfordshire County Scout Council

Statement of cash flows

For the year ended 31 December 2022

	Notes	2022 £	2021 £
Cash flows from operating activities:			
Net cash used in operating activities	18	14,936	29,891
		<hr/>	<hr/>
Cash flows from investing activities:			
Interest and dividend income		292	142
Payments to acquire fixed assets		-	(360)
		<hr/>	<hr/>
Net cash used in investing activities		292	(218)
		<hr/>	<hr/>
Change in cash and cash equivalents in the year		15,228	29,673
Cash and cash equivalents at the beginning of the year		181,715	152,042
		<hr/>	<hr/>
Cash and cash equivalents at the end of the year		196,943	181,715
		<hr/> <hr/>	<hr/> <hr/>

Bedfordshire County Scout Council

Notes to the financial statements For the year ended 31 December 2022

1 Accounting policies

1.1 Accounting convention

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

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

The financial statements have been prepared to give a true and fair view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 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. Despite the Covid-19 pandemic, the charity has continued to operate using other methods within the guidelines of safety as recommended by the Government and its own risk assessments. The most significant area of judgement is depreciation and estimation of useful economic life of the fixed assets. The charity has funded recent fixed asset additions with income which will be held in reserves to cover the depreciation charge in future years.

1.2 Recognition of incoming resources

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

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

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

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

1.3 Grants and donations

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

Bedfordshire County Scout Council

Notes to the financial statements For the year ended 31 December 2022

1.4 Contractual income and performance related grants

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

1.5 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.

1.6 Donated service and facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

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

1.7 Investment income

Investment income is recognised when it is receivable.

1.8 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.

1.9 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.

1.10 Investments

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

Bedfordshire County Scout Council

Notes to the financial statements For the year ended 31 December 2022

1.11 Fixed assets and depreciation

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

All assets are depreciated using the straight line method with the first accounting period receiving a full year's depreciation irrespective of when it was capitalised. The rates used are as follows:

Freehold property	40 or 10 years, straight line method
Freehold property improvements	10 years, straight line method
Fixtures and fittings	5 years, straight line method
Computer equipment	3 years, straight line method
Motor vehicles	5 years, straight line method

1.12 Stock

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

1.13 Public benefit entity concessionary loans

Concessionary loans are recognised at the amounts payable or receivable.

1.14 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.

1.15 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.

1.16 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 income 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 endowment nor expendable endowment funds.

Bedfordshire County Scout Council

Notes to the financial statements For the year ended 31 December 2022

1.17 Fund accounting (continued)

Those funds which are neither endowment nor restricted income 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, often reflecting the wishes of donors and un-designated funds which are at the trustees' discretion. The major funds held in each of these categories are disclosed in Note 12.

2 Analysis of incoming resources

	Unrestricted funds £	Restricted funds £	2022 Total £	2021 Total £
Donations and legacies				
County donations	175	-	175	20,080
LSAC donations	4,224	4,100	8,324	24,160
Total	4,399	4,100	8,499	44,240
Charitable activities				
County Membership subscriptions	208,350	-	208,350	186,823
Less: paid to the Scout Association	(159,735)	-	(159,735)	(147,816)
Less: Prompt payment refunds to Districts	(2,625)	-	(2,625)	(1,993)
Jamboree income	-	-	-	-
Campsite fees	89,335	-	89,335	52,679
Campsite activity fees	22,048	-	22,048	8,593
Sales of badges and provider	1,318	-	1,318	1,261
County training course fees	432	-	432	2,624
Sundry income	1,409	-	1,409	121
Total	160,532	-	160,532	102,292
Investment income				
Bank interest, other interest and dividends	292	-	292	142
Total income	165,223	4,100	169,323	146,674

Of the total income for the year ended 31 December 2021, £6,268 was restricted donations for LSAC. The remainder of income for the year ended 31 December 2021 was unrestricted.

Bedfordshire County Scout Council

Notes to the financial statements For the year ended 31 December 2022

3 Analysis of expenditure on charitable activities and raising funds

	County Activities and administration £	Running the Bromham Site £	Training and Events £	2022 Total £	2021 Total £
<u>Charitable activities</u>					
Awards	2,013	-	-	2,013	7,712
Bank charges	81	120	-	201	204
Jamboree expenses	-	-	6,367	6,367	746
Campsite activity expenses	-	6,897	-	6,897	885
Campsite expenses	-	69,536	-	69,536	60,564
Cost of sale of badges and provider	380	187	-	567	1,282
Training course expenses	-	-	6,438	6,438	7,747
Section expenses	8,735	-	1,191	9,926	5,893
Depreciation	-	24,608	-	24,608	27,921
Publicity expenses	290	626	-	916	240
Insurance	681	6,737	-	7,418	7,545
Support costs: Office expenses and salaries	10,667	28,079	6,246	44,992	18,058
Total	22,847	136,790	20,242	179,879	138,797
<u>Governance costs</u>					
Trustees expenses	-	-	-	-	-
Accountants preparation fees	2,100	-	-	2,100	2,100
Independent Examiner's fees	1,500	-	-	1,500	1,500
AGM costs	151	-	-	151	-
Total	3,751	-	-	3,751	3,600
Total resources expended	26,598	136,790	20,242	183,630	142,397

Of the above expenditure, there are no amounts attributable to restricted funds and included in support costs (2021: £nil).

Bedfordshire County Scout Council

Notes to the financial statements For the year ended 31 December 2022

4 Analysis of governance and support costs

The breakdown of support costs and how these have been allocated between governance and support costs is shown below.

2022

Cost type	Support costs £	Governance costs £	2022 Total £	Basis of apportionment
Salaries	36,814	-	36,814	Time spent
Grants	739	-	739	Cost and usage
Printing, postage and stationery	955	-	955	Cost and usage
Telephone and IT	938	-	938	Cost and usage
Repairs	-	-	-	Cost and usage
General office costs	3,962	-	3,962	Cost and usage
Independent Examination fees	-	1,500	1,500	Governance
Accountancy services	1,584	2,100	3,684	Governance
Trustees expenses	-	-	-	Governance
AGM costs	-	151	151	Governance
	<u>44,992</u>	<u>3,751</u>	<u>48,743</u>	

2021

Cost type	Support costs £	Governance costs £	2021 Total £	Basis of apportionment
Salaries	14,327	-	14,327	Time spent
Printing, postage and stationery	342	-	342	Cost and usage
Telephone and IT	1,102	-	1,102	Cost and usage
Repairs	96	-	96	Cost and usage
General office costs	607	-	607	Cost and usage
Independent Examination fees	-	1,500	1,500	Governance
Accountancy services	1,584	2,100	3,684	Governance
Trustees expenses	-	-	-	Governance
AGM costs	-	-	-	Governance
	<u>18,058</u>	<u>3,600</u>	<u>21,658</u>	

Bedfordshire County Scout Council

Notes to the financial statements For the year ended 31 December 2022

5 Staff costs

	2022 £	2021 £
Salaries	36,526	14,327
Social Security costs	-	-
Pension costs	288	-
	<u>36,814</u>	<u>14,327</u>

The average number of employees during the year was 1 (2021: 1). No employee received remuneration of more than £60,000 (2021: none).

6 Fixed assets

	Freehold Property £	Freehold Property Improvements £	Fixtures & Fittings £	Computer Equipment £	Motor Vehicles £	Total £
Cost						
At 1 January 2022	793,588	133,972	18,342	5,742	14,000	965,644
Additions	-	-	-	-	-	-
At 31 December 2022	<u>793,588</u>	<u>133,972</u>	<u>18,342</u>	<u>5,742</u>	<u>14,000</u>	<u>965,644</u>
Depreciation						
At 1 January 2022	202,861	97,716	17,120	5,742	6,300	329,739
Charge for the year	16,411	4,982	415	-	2,800	24,608
At 31 December 2022	<u>219,272</u>	<u>102,698</u>	<u>17,535</u>	<u>5,742</u>	<u>9,100</u>	<u>354,347</u>
Net book values						
31 December 2022	<u>574,316</u>	<u>31,274</u>	<u>807</u>	<u>-</u>	<u>4,900</u>	<u>611,297</u>
31 December 2021	<u>590,727</u>	<u>36,256</u>	<u>1,222</u>	<u>-</u>	<u>7,700</u>	<u>635,905</u>

Bedfordshire County Scout Council

Notes to the financial statements For the year ended 31 December 2022

7	Stock	2022	2021
		£	£
	Badges	1,523	1,903
	Providore	378	393
		<u>1,901</u>	<u>2,296</u>
		<u><u>1,901</u></u>	<u><u>2,296</u></u>
8	Debtors	2022	2021
		£	£
	Debtors	6,866	2,513
	Interest income accrued	-	2
	Prepayments	77,991	2,152
	Other debtors	-	-
		<u>84,857</u>	<u>4,667</u>
		<u><u>84,857</u></u>	<u><u>4,667</u></u>
9	Cash at bank and in hand	2022	2021
		£	£
	Cash at bank	196,943	181,715
		<u>196,943</u>	<u>181,715</u>
		<u><u>196,943</u></u>	<u><u>181,715</u></u>

Bedfordshire County Scout Council

Notes to the financial statements For the year ended 31 December 2022

10 Creditors: amounts falling due within one year

	2022 £	2021 £
Accounts payable	1,576	1,287
Accruals	4,225	4,225
Campsite deposits	1,050	1,751
Deferred income	89,745	6,216
Taxation and social security	2,536	1,084
Other creditors	153	-
	<u>99,285</u>	<u>14,563</u>

Deferred income

	2022 £	2021 £
At 1 January 2022	6,216	-
Received during the year	83,529	6,216
Released to incoming resources	-	-
	<u>89,745</u>	<u>6,216</u>

Income is deferred when it relates to a future period.

11 Funds held

Fund name	Purpose and restriction
General	This unrestricted fund is used to support the general activities of the charity.
Designated funds:	
LSCS	To support the activities of the Leslie Sell County Scout Activity and Training Centre at Bromham.
Network	To support and record the activities of the Network.
Restricted funds:	
Dormitory Block fund	To support the building of a new dormitory block at the Bromham site.
Defibrillator fund	To fund a defibrillator on the Bromham site

Bedfordshire County Scout Council

Notes to the financial statements For the year ended 31 December 2022

12 Unrestricted funds

	Balance at 1 Jan 2022 £	Movement in year		Transfers £	Balance at 31 Dec 2022 £
		Incoming resources £	Resources expended £		
General fund	277,167	47,781	(55,379)	-	269,569
Designated funds:					
LSCS	532,388	117,442	(124,151)	-	525,679
Network	465	-	-	-	465
	<u>810,020</u>	<u>165,223</u>	<u>(179,530)</u>	<u>-</u>	<u>795,713</u>

13 Restricted funds

	Balance at 1 Jan 2022 £	Movement in year		Transfers £	Balance at 31 Dec 2022 £
		Incoming resources £	Resources expended £		
Dormitory Block fund	-	100	(100)	-	-
Defibrillator fund	-	4,000	(4,000)	-	-
	<u>-</u>	<u>4,100</u>	<u>(4,100)</u>	<u>-</u>	<u>-</u>

Details of the purpose of each of the above funds is described in note 11.

14 Net assets held by funds

	Fixed Assets £	Cash at bank & Investments £	Other Assets £	Creditors £	Total £
Unrestricted funds	611,297	196,943	86,758	(99,285)	795,713
Restricted funds	-	-	-	-	-
	<u>611,297</u>	<u>196,943</u>	<u>86,758</u>	<u>(99,285)</u>	<u>795,713</u>

Bedfordshire County Scout Council

Notes to the financial statements For the year ended 31 December 2022

15 Transfers between funds

There were no transfers made during the year.

16 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 (2021: £nil).

During the year no Trustees (2021: none) were reimbursed for travelling and meeting expenses aggregating (2021: £nil). The amount shown under Trustees expenses relates to meeting room hire.

17 Related party transactions

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

18 Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2022 £	2021 £
Net income for the year	(14,307)	4,277
Investment income from listed investments	(292)	(142)
Depreciation	24,608	27,921
Decrease in stock	395	947
(Increase)/decrease in debtors	(80,190)	(1,573)
(Decrease)/increase in creditors	84,722	(1,539)
	<hr/>	<hr/>
Net cash flow from operating activities	14,936	29,891
	<hr/>	<hr/>

Bedfordshire County Scout Council

County Commissioner's Annual Report For the year ended 31 December 2022

At last, we all seem back to normal with lots of activity and loads of camps taking place all around the County. Locally, our campsites have never been busier, especially the new Lodge at the Leslie Sell Camp Site. My very grateful thanks to everyone whether uniformed Leaders or not. It is the combined input that has allowed all this activity to happen, providing good quality safe scouting to enable our young members to get Skills for Life.

Our youth numbers continue to grow and I wouldn't be surprised if we're soon exceeding our pre-Covid membership. Sad to say, our adult membership has still not recovered. With the ever-growing youth numbers, it is essential that we find more adults to ensure their safety. Another area we often overlook is that of succession planning, looking out for our own successors so we can train them up ready to take over when the time is right.

We owe it to the safety and well-being of our all our members to ensure we are all up-to-date with our mandatory training. That is why HQ has become much stricter with reminding those who fall behind – we all need to be more pro-active in keeping on schedule with our training.

There were a few changes at County level in 2022.

- At the AGM we said 'cheerio' to Rita Lewis after more than twenty years as County Secretary and welcomed Ian Brown as her successor. Many thanks, Rita, for everything you did for us.
- Also last summer we appointed George Gordon as the LSAC Manager and he's already achieving so much.
- Pavlos Arvanitis has taken on the role of ACC Programme Support – welcome Pavlos.
- As of January 2023, Rob Pullinger will step down as DC for Biggleswade to become County Chair. His successor as DC will be Tracey Murrell.
- Amy Johnson took over as DC for Leighton Linlade.
- Ben Summerfield stepped down from his roles as County Youth Commissioner and County Squirrel Advisor (for both of which, many thanks) to take over as DC for Icknield.
- Andy Goddon is still Acting DC for Ampthill & Woburn while doing a great job as CTM.

The next World Scout Jamboree in Korea is now very close indeed! My grateful thanks to Nick Kealy, Amy Clews, Chris Dodds and Greg Kilpin for all their hard work in moulding the Unit members into one team. I hope you all have the experience of a lifetime when you get there.

HQ held BaseCamp last year to promote all the new initiatives to help us catch up with "Skills for Life" including the move to being a lot more digital. The ideas look exciting and will reduce all our admin significantly once implemented in full. Megan McIntosh is our Transformation Lead to support us with this.

As ever, my sincere thanks to the County Team for all their hard work over the past year in supporting me in providing support across the County. It is my intention that we provide a fuller programme of County events, building on all that's gone before to support Groups and Districts ensuring safe, high-quality Scouting for us all.

Martin Wesley
County Commissioner

Bedfordshire County Scout Council

ACC(I) Annual Report For the year ended 31 December 2022

2022 has been a very quiet year on the International Visits Abroad front with no Group visits undertaken.

It has been difficult for Groups to undertake visits and preparations for 2023 have already started to progress with the relevant forms having been submitted.

The major event for next year is the World Scout Jamboree in South Korea and Bedfordshire are sending 36 Participants and 4 Leaders.

International Scouting does not necessarily involve "Going Abroad" but can be undertaken in your Groups, with many ideas on the Scout Association website for you to use.

Please contact me if I can be of assistance to you.

Gerry Pope
ACC(I)

Bedfordshire County Scout Council

County Training Manager Annual Report For the year ended 31 December 2022

This year saw training return to near normal, following two years of disruption following the pandemic. I would like to say a huge thank you to Trevor for all his help & guidance in my first year as County Training Manager.

413 Adults completed their training, of which 110 were Wood Badge.

HQ continue to focus on Compliance Training. We still have some way to go but I would like to thank everyone that supports Adult Training within the County especially the Local Training Managers, Training Advisers and Administrators.

Their continued support has ensured that we are heading in the right direction.

This year saw a return to face2face training and the resumption of our three Training Academies, however the number of attendees has declined, we must all encourage adults to make use of this valuable resource and the networking opportunities it offers.

First Aid trainers were kept busy through the year running full Module 10 or just the practical session's Module 10B.

We also ran a very successful Module 38 in October.

My thanks go to everyone who has helped with delivering this year's training programme, alongside their other Scouting commitments.

Andy Goddon
County Training Manager

Bedfordshire County Scout Council

County Scout Network Report For the year ended 31 December 2022

During 2022 Scout Networks across the county have been busy working towards their top awards and carrying out different Scout Network projects.

At the beginning of 2022 Scout Network had three events where network members across the county came together to volunteer at Leslie Scout Campsite.

There were six Queen Scout Awards achieved and two Scouts of the World Awards with some still to be awarded in 2023.

Scout Network members have been busy sharing their journeys and promoting these amazing achievements to the Explorer Units and Scout Troops across Bedfordshire. More Scout Network members have been working towards their King Scout Award and Scouts of the World Award. In October members of the Scout Network across the county attend the JOTI - JOTA and spoke to other Rover Scouts around the world.

Throughout the year different Scout Networks have been giving back to their scouting community and helped out at their local Scout HQ or campsite to spruce it up again. The Scout Networks have begun discussing different ways to network with other Scout Networks within Bedfordshire and across the country to create more opportunities for 18+ year olds to carry on Scouting.

In 2023 Scout Networks across Bedfordshire are hoping to carry on achieving the top awards and to attend more national scouting events including national Scout Network camps.

Megan McIntosh
Bedfordshire Scout Network County Commissioner