

Bedfordshire County Scout Council

Financial statements for
the year ended 31 December 2023

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 2024

| Section | Bedford & Ouse Valley | Biggleswade | Dunstable | Falkes | Icknield | Leighton Linslade | County | 2024 | Total 2023 | Total 2022 | Total 2021 |
|---------------------------|-----------------------|--------------|------------|------------|--------------|-------------------|----------|--------------|--------------|--------------|--------------|
| Groups | 19 | 18 | 9 | 9 | 11 | 8 | | 74 | 76 | 77 | 77 |
| | | | | | | | | | | | |
| Squirrels | 35 | 57 | 27 | 14 | 52 | 0 | | 185 | 82 | 21 | |
| Beavers | 270 | 477 | 150 | 82 | 201 | 164 | | 1,344 | 1,430 | 1,303 | 1,070 |
| Cub Scouts | 356 | 554 | 195 | 139 | 253 | 190 | | 1,687 | 1,638 | 1,596 | 1,408 |
| Scouts | 305 | 430 | 188 | 111 | 242 | 180 | | 1,456 | 1,432 | 1,352 | 1,269 |
| Explorer Scouts | 52 | 127 | 55 | 22 | 86 | 66 | | 408 | 389 | 358 | 359 |
| Scout Network | 0 | 9 | 4 | 6 | 0 | 0 | | 19 | 60 | 64 | 56 |
| | | | | | | | | | | | |
| Total Young People | 1,018 | 1,654 | 619 | 374 | 834 | 600 | | 5,099 | 5,031 | 4,694 | 4,162 |
| | | | | | | | | | | | |
| Active Support Roles | 5 | 10 | 5 | 6 | 13 | 12 | | 51 | 71 | 103 | 94 |
| Leadership Roles | 171 | 318 | 98 | 82 | 168 | 105 | | 942 | 914 | 850 | 839 |
| Management Roles | 12 | 16 | 12 | 11 | 11 | 7 | | 69 | 76 | 77 | 80 |
| Support Roles | 40 | 21 | 11 | 25 | 33 | 17 | | 147 | 119 | 186 | 159 |
| Governance Roles | 72 | 84 | 48 | 38 | 44 | 55 | | 341 | 362 | 309 | 353 |
| Young Leaders | 31 | 44 | 30 | 16 | 51 | 20 | | 192 | 139 | 138 | 130 |
| | | | | | | | | | | | |
| Total Adults | 300 | 449 | 174 | 162 | 269 | 196 | 0 | 1,550 | 1,542 | 1,525 | 1,525 |
| | | | | | | | | | | | |
| Total | 1,318 | 2,103 | 793 | 536 | 1,103 | 796 | 0 | 6,649 | 6,573 | 6,219 | 5,687 |

| UNITS | | | | | | | | 2024 | 2023 | Total 2022 | Total 2021 |
|-----------------------|----|----|---|---|----|----|--|------|------|------------|------------|
| Squirrel Scout Dreys | 2 | 4 | 2 | 1 | 4 | 0 | | 13 | 6 | 2 | |
| Beaver Scout Colonies | 18 | 24 | 8 | 9 | 14 | 10 | | 83 | 88 | 90 | 89 |
| Cub Scout Packs | 18 | 27 | 9 | 9 | 13 | 10 | | 86 | 90 | 91 | 92 |
| Scout Troops | 17 | 22 | 9 | 8 | 11 | 10 | | 77 | 77 | 78 | 80 |
| Explorer Scout Units | 5 | 11 | 3 | 3 | 4 | 4 | | 30 | 31 | 31 | 34 |
| Local Scout Networks | | | | 1 | | | | 1 | 6 | 7 | 7 |
| Active Support Units | 3 | 3 | 1 | 1 | 3 | 1 | | 12 | 12 | 12 | 10 |
| Young Leader Units | 1 | 1 | 1 | 1 | 2 | 1 | | 7 | 7 | 8 | 7 |

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 |
|---------------------|-----------------------------|--|---|
| Stuart Andrews | District Helper | From 29 November 2023 | County Commissioner |
| Ian Brown | County Secretary | From 5 June 2023 | |
| Andrew Goddon | County Training Manager | | |
| David Heard | LSAC Chairman | | County Commissioner |
| Charlotte Jackson | Assistant Cub Scout Leader | | County Commissioner |
| Robert Pullinger | District Commissioner | | Elected by County Scout Council at it's AGM |
| Ben Summerfield | County Youth Commissioner | | |
| Martin Wesley | County Commissioner | Until 13 January 2024 | |

Bedfordshire County Scout Council

Role of Honour

For the year ended 31 December 2023

Role of Honour 2023 Awards

The Medal for Meritorious Conduct

Lucas Smith

Silver Acorn

| | |
|-----------------|-------------------------|
| Barbara White | Bedford and Ouse Valley |
| Colin Danobrega | Bedford and Ouse Valley |
| Paul Farrow | Bedford and Ouse Valley |
| Sarah Panton | Biggleswade |

Bar to the Award for Merit

| | |
|-----------------|------------------|
| Amanda Townend | Dunstable |
| Clair Daniel | Biggleswade |
| Claire Tobin | Leighton Linlade |
| Gillian Rowland | Leighton Linlade |
| Lesley Davidson | Biggleswade |
| Wendy Watkiss | Leighton Linlade |

Award for Merit

| | |
|---------------------|-------------------------|
| David Bailey MA MSc | Biggleswade |
| Mark Billington | Icknield |
| Philip Rutt | Icknield |
| Graham Venables | Bedford and Ouse Valley |
| Josephine Ince | Bedford and Ouse Valley |
| Claire Vaughan | Leighton Linlade |
| Mark Freeman | Leighton Linlade |
| Neil Dickson | Leighton Linlade |

Bedfordshire County Scout Council

Role of Honour

For the year ended 31 December 2023

Role of Honour 2023 Awards

Chief Scout's Commendation for Good Service

| | |
|-------------------|-------------------------|
| Darren Reeve | Icknield |
| Jason Baulk | Icknield |
| Karen Fletcher | Icknield |
| Samantha Fabbro | Icknield |
| Sharon Smith | Leighton Linlade |
| Julia Pullin | Bedford and Ouse Valley |
| Nicholas Kealy | Bedford and Ouse Valley |
| David Devereux | Biggleswade |
| John Smith | Biggleswade |
| Benjamin Sowley | Dunstable |
| Nicola Kinzelmann | Dunstable |
| Susan Sowley | Dunstable |
| Carol Smart | Icknield |
| Ellen Lill | Icknield |
| Jamie Lill | Icknield |
| Sarah Allen | Icknield |
| Joy Wells | Leighton Linlade |
| Paul Nettleton | Leighton Linlade |
| Rebecca Skinner | Leighton Linlade |

Bedfordshire County Scout Council

Trustees' report

For the year ended 31 December 2023

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 2023. 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 2023.

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 several times during the year to manage the affairs of the Charity. The Trustees will continue to meet regularly in 2024.

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 2023

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 2023. 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 2023

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 2023

Achievements and performance

All the decisions made by the Trustees and subcommittees 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.

- 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 extended to 2024 to further enable more young people to engage in adventurous activities.
- 3 County Training Academies were held in 2023. 161 Adult Leaders attended the 17 courses run over three weekends.
- The census has been completed and the county has recorded 5,099 youth members, an increase of 2% and 1,584 adults, an increase of 0.5%.
- The county hosted its annual Award event for all Chief Scout Award recipients. From the 379 awardees registered, 210 young people (plus families) attended the ceremony in October 2023.
- 36 Young People had the time of their lives enjoying a range of activities, despite the challenging weather conditions.
- 2023 saw over 7,500 visitors to the Lelie Sell Activity Centre. Activities undertaken included camping, caving, shooting, archery and go karting.
- The county website and social media continues to publicise the events and activities of Scouting across Bedfordshire.

Bedfordshire County Scout Council

Trustees' report For the year ended 31 December 2023

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 2023

Financial Review

Statement of Financial Activities

The overall result for the year was a deficit of £(1,210) (2022: deficit of £14,307).

Total unrestricted income amounts to £315,682 (2022: £165,223) which is higher than 2022 because of the Jamboree income being recognised in 2023. Unrestricted income from charitable activities in the year is £313,482 (2022: £160,532). Voluntary income from donation and legacies was £3,240 (2022: £8,499), £740 of which was unrestricted and £2,500 was restricted (2022: £4,399 of which was unrestricted and £4,100 was restricted).

Total unrestricted expenditure is £319,392 (2022: £183,630) and total restricted expenditure is £nil (2022: £4,100).

Balance Sheet

There was no capital expenditure on tangible fixed assets in the year (2022: £nil). Fixed assets now stand at a net book value of £587,565 at the year end (2022: £611,297).

Fund balances

At the end of the year the Charity had £792,003 of unrestricted funds (2022: £795,713) and £2,500 of restricted funds which will be spent in 2024 (2022: £nil). £276,032 of the unrestricted fund is non-designated and used to support County-wide activities. £515,506 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 2023

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 £165,000 of unrestricted free reserves. At the end of December 2023 the total free reserves after deducting tangible fixed assets amounted to £204,438 (2022: £184,413). Total reserves include designated funds of £515,971 (2022: £526,144). Free reserves represent approximately 14 months (2022: 12) of the Charity's unrestricted resources expended which is approximately £27,000 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 2023

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 8 May 2024 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 2023 which are set out on pages 17 to 30.

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: 8 May 2024

Bedfordshire County Scout Council

Statement of financial activities (including Income and Expenditure Account) For the year ended 31 December 2023

| | Notes | 2023 Unrestricted Funds £ | 2023 Restricted Funds £ | 2023 Total Funds £ | 2022 Total Funds £ |
|---|-------------------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Income and endowments from: | | | | | |
| Donations and legacies | | 740 | 2,500 | 3,240 | 8,499 |
| Charitable activities | | 313,482 | - | 313,482 | 160,532 |
| Investment income | | 1,460 | - | 1,460 | 292 |
| Total income | 2 | 315,682 | 2,500 | 318,182 | 169,323 |
| Expenditure on: | | | | | |
| Charitable activities | | 319,392 | - | 319,392 | 183,630 |
| Total expenditure | 3 | 319,392 | - | 319,392 | 183,630 |
| Net income | | (3,710) | 2,500 | (1,210) | (14,307) |
| Transfers between funds | | - | - | - | - |
| Net movement in funds for the year | | (3,710) | 2,500 | (1,210) | (14,307) |
| Reconciliation of funds: | | | | | |
| Total funds brought forward | | 795,713 | - | 795,713 | 810,020 |
| Total funds carried forward | 12, 13, 14 | 792,003 | 2,500 | 794,503 | 795,713 |

All operations are continuing operations.

Of the total income for the year ended 31 December 2022, £4,100 was restricted donations. The remainder of the income was unrestricted. Of the total expenditure for the year ended 31 December 2022, £4,100 was restricted with the balance being unrestricted.

The notes on pages 20 to 30 form part of these financial statements.

Bedfordshire County Scout Council

Balance sheet

As at 31 December 2023

| | Notes | 2023 £ | 2022 £ |
|--|-------|----------------|----------------|
| Fixed assets: | | | |
| Tangible fixed assets | 6 | 587,565 | 611,297 |
| Total fixed assets | | 587,565 | 611,297 |
| Current assets: | | | |
| Stocks | 7 | 1,575 | 1,901 |
| Debtors | 8 | 6,030 | 84,857 |
| Cash at bank and in hand | 9 | 210,418 | 196,943 |
| Total current assets | | 218,023 | 283,701 |
| Liabilities: | | | |
| Creditors: amounts falling due within one year | 10 | (11,085) | (99,285) |
| Net current assets | | 206,938 | 184,416 |
| Total assets less current liabilities | | 794,503 | 795,713 |
| Net assets | | 794,503 | 795,713 |
| The funds of the charity: | | | |
| Unrestricted funds | 12 | 792,003 | 795,713 |
| Restricted funds | 13 | 2,500 | - |
| Total charity funds | 14 | 794,503 | 795,713 |

The notes on pages 20 to 30 form part of these financial statements.

The financial statements were approved by the trustees on 8 May 2024

And signed on their behalf by



Robert Pullinger
County Chairman
County Executive Committee

Bedfordshire County Scout Council

Statement of cash flows

For the year ended 31 December 2023

| | Notes | 2023 £ | 2022 £ |
|---|-----------|----------------|----------------|
| Cash flows from operating activities: | | | |
| Net cash used in operating activities | 18 | 12,015 | 14,936 |
| | | <hr/> | <hr/> |
| Cash flows from investing activities: | | | |
| Interest and dividend income | | 1,460 | 292 |
| Payments to acquire fixed assets | | - | - |
| | | <hr/> | <hr/> |
| Net cash used in investing activities | | 1,460 | 292 |
| | | <hr/> | <hr/> |
| Change in cash and cash equivalents in the year | | 13,475 | 15,228 |
| | | | |
| Cash and cash equivalents at the beginning of the year | | 196,943 | 181,715 |
| | | <hr/> | <hr/> |
| Cash and cash equivalents at the end of the year | | 210,418 | 196,943 |
| | | <hr/> | <hr/> |

Bedfordshire County Scout Council

Notes to the financial statements For the year ended 31 December 2023

1 Accounting policies

1.1 Accounting convention

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

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

The financial statements have been prepared to give a true and fair view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable 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 2023

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 2023

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 2023

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 £ | 2023 Total £ | 2022 Total £ |
|---|-------------------------|-----------------------|--------------------|--------------------|
| Donations and legacies | | | | |
| County donations | 100 | - | 100 | 175 |
| LSAC donations | 640 | 2,500 | 3,140 | 8,324 |
| Total | 740 | 2,500 | 3,240 | 8,499 |
| Charitable activities | | | | |
| County Membership subscriptions | 233,637 | - | 233,637 | 208,350 |
| Less: paid to the Scout Association | (176,470) | - | (176,470) | (159,735) |
| Less: Prompt payment refunds to Districts | (2,486) | - | (2,486) | (2,625) |
| Jamboree income | 143,600 | - | 143,600 | - |
| Campsite fees | 92,111 | - | 92,111 | 89,335 |
| Campsite activity fees | 21,556 | - | 21,556 | 22,048 |
| Sales of badges and provider | 1,154 | - | 1,154 | 1,318 |
| County training course fees | 258 | - | 258 | 432 |
| Sundry income | 122 | - | 122 | 1,409 |
| Total | 313,482 | - | 313,482 | 160,532 |
| Investment income | | | | |
| Bank interest, other interest and dividends | 1,460 | - | 1,460 | 292 |
| Total income | 315,682 | 2,500 | 318,182 | 169,323 |

Of the total income for the year ended 31 December 2022, £4,100 was restricted donations for LSAC. The remainder of income for the year ended 31 December 2022 was unrestricted.

Bedfordshire County Scout Council

Notes to the financial statements For the year ended 31 December 2023

3 Analysis of expenditure on charitable activities and raising funds

| | County Activities and administration £ | Running the Bromham Site £ | Training and Events £ | 2023 Total £ | 2022 Total £ |
|--|--|--|--------------------------------|--------------------|--------------------|
| <u>Charitable activities</u> | | | | | |
| Awards | 1,417 | - | - | 1,417 | 2,013 |
| Bank charges | 60 | 108 | - | 168 | 201 |
| Jamboree expenses | - | - | 154,895 | 154,895 | 6,367 |
| Campsite activity expenses | - | 1,471 | - | 1,471 | 6,897 |
| Campsite expenses | - | 59,234 | - | 59,234 | 69,536 |
| Cost of sale of badges and provider | 453 | (450) | - | 3 | 567 |
| Training course expenses | - | - | 7,894 | 7,894 | 6,438 |
| Section expenses | 8,507 | 432 | 1,033 | 9,972 | 9,926 |
| Depreciation | - | 23,732 | - | 23,732 | 24,608 |
| Publicity expenses | 1,047 | - | - | 1,047 | 916 |
| Insurance | 235 | 9,020 | - | 9,255 | 7,418 |
| Support costs: Office expenses and salaries | 8,500 | 33,199 | 4,375 | 46,074 | 44,992 |
| Total | 20,219 | 126,746 | 168,197 | 315,162 | 179,879 |
| <u>Governance costs</u> | | | | | |
| Trustees expenses | 540 | - | - | 540 | - |
| Accountants preparation fees | 2,100 | - | - | 2,100 | 2,100 |
| Independent Examiner's fees | 1,500 | - | - | 1,500 | 1,500 |
| AGM costs | 90 | - | - | 90 | 151 |
| Total | 4,230 | - | - | 4,230 | 3,751 |
| Total resources expended | 24,449 | 126,746 | 168,197 | 319,392 | 183,630 |

Of the above expenditure, there are no amounts attributable to restricted funds (2022: £4,100).

Bedfordshire County Scout Council

Notes to the financial statements For the year ended 31 December 2023

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.

2023

| Cost type | Support costs £ | Governance costs £ | 2023 Total £ | Basis of apportionment |
|----------------------------------|--------------------|-----------------------|--------------------|---------------------------|
| Salaries | 39,299 | - | 39,299 | Time spent |
| Grants | 600 | - | 600 | Cost and usage |
| Printing, postage and stationery | 788 | - | 788 | Cost and usage |
| Telephone and IT | 1,487 | - | 1,487 | Cost and usage |
| Repairs | - | - | - | Cost and usage |
| General office costs | 2,316 | - | 2,316 | Cost and usage |
| Independent Examination fees | - | 1,500 | 1,500 | Governance |
| Accountancy services | 1,584 | 2,100 | 3,684 | Governance |
| Trustees expenses | - | 540 | 540 | Governance |
| AGM costs | - | 90 | 90 | Governance |
| | <u>46,074</u> | <u>4,230</u> | <u>50,304</u> | |

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> | |

Notes to the financial statements

For the year ended 31 December 2023

5 Staff costs

| | 2023 £ | 2022 £ |
|-----------------------|---------------|---------------|
| Salaries | 38,719 | 36,526 |
| Social Security costs | - | - |
| Pension costs | 581 | 288 |
| | <u>39,300</u> | <u>36,814</u> |

The average number of employees during the year was 2 (2022: 1). No employee received remuneration of more than £60,000 (2022: none).

6 Fixed assets

| | Freehold Property £ | Freehold Property Improvements £ | Fixtures & Fittings £ | Computer Equipment £ | Motor Vehicles £ | Total £ |
|------------------------|---------------------------|---|-----------------------------|----------------------------|------------------------|----------------|
| Cost | | | | | | |
| At 1 January 2023 | 793,588 | 133,972 | 18,342 | 5,742 | 14,000 | 965,644 |
| Additions | - | - | - | - | - | - |
| At 31 December 2023 | <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 2023 | 219,272 | 102,698 | 17,535 | 5,742 | 9,100 | 354,347 |
| Charge for the year | 16,411 | 4,106 | 415 | - | 2,800 | 23,732 |
| At 31 December 2023 | <u>235,683</u> | <u>106,804</u> | <u>17,950</u> | <u>5,742</u> | <u>11,900</u> | <u>378,079</u> |
| Net book values | | | | | | |
| 31 December 2023 | <u>557,905</u> | <u>27,168</u> | <u>392</u> | <u>-</u> | <u>2,100</u> | <u>587,565</u> |
| 31 December 2022 | <u>574,316</u> | <u>31,274</u> | <u>807</u> | <u>-</u> | <u>4,900</u> | <u>611,297</u> |

Bedfordshire County Scout Council

Notes to the financial statements For the year ended 31 December 2023

| | | | |
|----------|---------------------------------|-----------------------|-----------------------|
| 7 | Stock | 2023 | 2022 |
| | | £ | £ |
| | Badges and providore | 1,575 | 1,901 |
| | | <u>1,575</u> | <u>1,901</u> |
| | | <u><u>1,575</u></u> | <u><u>1,901</u></u> |
| 8 | Debtors | 2023 | 2022 |
| | | £ | £ |
| | Debtors | 3,030 | 6,866 |
| | Prepayments | 3,000 | 77,991 |
| | | <u>6,030</u> | <u>84,857</u> |
| | | <u><u>6,030</u></u> | <u><u>84,857</u></u> |
| 9 | Cash at bank and in hand | 2023 | 2022 |
| | | £ | £ |
| | Cash at bank | 210,418 | 196,943 |
| | | <u>210,418</u> | <u>196,943</u> |
| | | <u><u>210,418</u></u> | <u><u>196,943</u></u> |

Bedfordshire County Scout Council

Notes to the financial statements For the year ended 31 December 2023

10 Creditors: amounts falling due within one year

| | 2023 £ | 2022 £ |
|------------------------------|---------------|---------------|
| Accounts payable | 4,630 | 1,576 |
| Accruals | 4,225 | 4,225 |
| Campsite deposits | 900 | 1,050 |
| Deferred income | - | 89,745 |
| Taxation and social security | 1,193 | 2,536 |
| Other creditors | 137 | 153 |
| | <u>11,085</u> | <u>99,285</u> |

Deferred income

| | 2023 £ | 2022 £ |
|--------------------------------|-----------|---------------|
| At 1 January 2023 | 89,745 | 6,216 |
| Received during the year | - | 83,529 |
| Released to incoming resources | (89,745) | - |
| | <u>-</u> | <u>89,745</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 2023

12 Unrestricted funds

| | Balance at 1 Jan 2023 £ | Movement in year | | Transfers £ | Balance at 31 Dec 2023 £ |
|-------------------|-------------------------------|----------------------------|----------------------------|----------------|--------------------------------|
| | | Incoming resources £ | Resources expended £ | | |
| General fund | 269,569 | 203,033 | (196,570) | - | 276,032 |
| Designated funds: | | | | | |
| LSCS | 525,679 | 112,649 | (122,822) | - | 515,506 |
| Network | 465 | - | - | - | 465 |
| | <u>795,713</u> | <u>315,682</u> | <u>(319,392)</u> | <u>-</u> | <u>792,003</u> |

13 Restricted funds

| | Balance at 1 Jan 2023 £ | Movement in year | | Transfers £ | Balance at 31 Dec 2023 £ |
|----------------------|-------------------------------|----------------------------|----------------------------|----------------|--------------------------------|
| | | Incoming resources £ | Resources expended £ | | |
| Activity Centre fund | - | 2,500 | - | - | 2,500 |
| | <u>-</u> | <u>2,500</u> | <u>-</u> | <u>-</u> | <u>2,500</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 | 587,565 | 207,918 | 7,605 | (11,085) | 792,003 |
| Restricted funds | - | 2,500 | - | - | 2,500 |
| | <u>587,565</u> | <u>210,418</u> | <u>7,605</u> | <u>(11,085)</u> | <u>794,503</u> |

Bedfordshire County Scout Council

Notes to the financial statements For the year ended 31 December 2023

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 (2022: £nil).

During the year no Trustees (2022: none) were reimbursed for travelling and meeting expenses aggregating (2022: £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

| | 2023 £ | 2022 £ |
|---|-----------|-----------|
| Net income for the year | (1,210) | (14,307) |
| Investment income from listed investments | (1,460) | (292) |
| Depreciation | 23,732 | 24,608 |
| Decrease in stock | 326 | 395 |
| (Increase)/decrease in debtors | 78,827 | (80,190) |
| (Decrease)/increase in creditors | (88,200) | 84,722 |
| | <hr/> | <hr/> |
| Net cash flow from operating activities | 12,015 | 14,936 |
| | <hr/> | <hr/> |