

# Bedfordshire County Scout Council

Financial statements for  
the year ended 31 December 2024

# Bedfordshire County Scout Council

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# Bedfordshire County Scout Council

## Administrative Details

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**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](mailto:bedscouts@btconnect.com)  
Web site: [www.bedfordshirescouts.org.uk](http://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 (died 4 November 2024)

Kenneth J Wells Esq

**Incorporated by Royal Charter**

**THE BEDFORDSHIRE COUNTY SCOUT COUNCIL**

Registered Charity No 300480

**COUNTY MEMBERSHIP**

As at 31 January 2025

Section	Bedford & Ouse Valley	Biggleswade	Dunstable	Falkes	Icknield	Leighton Linslade	County	Total 2025	Total 2024	Total 2023
Squirrels	32	107	18	15	50	0	0	222	185	82
Beavers	273	465	145	92	179	146	0	1300	1344	1430
Cub Scouts	347	548	180	121	229	197	0	1622	1687	1638
Scouts	309	455	177	79	254	189	0	1463	1456	1432
Explorer Scouts	58	149	77	10	82	60	0	436	408	389
Scout Network	3	2	0	4	0	1	0	10	19	60
<b>Total Youth</b>	<b>1022</b>	<b>1726</b>	<b>597</b>	<b>321</b>	<b>794</b>	<b>593</b>	<b>0</b>	<b>5053</b>	<b>5099</b>	<b>5031</b>
Active Support Roles								0	51	71
Leadership Roles	183	338	94	76	170	109	0	970	942	914
Management Roles	12	16	9	5	12	7	5	66	69	76
Support Roles	8	37	11	7	24	14	24	125	147	119
Governance Roles	67	79	44	30	47	63	4	333	341	362
Young Leaders	35	75	39	12	45	19	0	225	192	139
<b>Total Adults (excluding young leaders)</b>	<b>270</b>	<b>470</b>	<b>158</b>	<b>118</b>	<b>253</b>	<b>193</b>	<b>33</b>	<b>1494</b>	<b>1550</b>	<b>1542</b>
<b>Total District</b>	<b>1292</b>	<b>2196</b>	<b>755</b>	<b>439</b>	<b>1047</b>	<b>786</b>	<b>33</b>	<b>6547</b>	<b>6649</b>	<b>6573</b>

# Bedfordshire County Scout Council

## Charity information

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### 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	Main Scouting Appointment	Dates acted if not for whole year	Method of Appointment
Stuart Andrews	County Trustee	29 November 2023 to 12 June 2024	Co-opted by Trustee Board
		12 June 2024 to 26 February 2026	Elected to 2 Year Term at 2024 AGM
	Acting County Chair	From 26 February 2025	Co-opted by Trustee Board
Ian Brown	County Secretary	Until 12 June 2024	Elected to 1 Year Term at 2023 AGM
Stewart Cowling	County Treasurer	From 12 June 2024	Elected to 3 Year Term at 2024 AGM
Connor Gibbs	County Trustee	From 12 June 2024	Elected to 1 Year Term at 2024 AGM
Andrew Goddon	County Volunteering Development Team Leader		Elected to 1 Year Term at 2023 AGM\ Elected to 3 Year Term at 2024 AGM
Paul Harley	County Trustee	From 12 June 2024	Elected to 3 Year Term at 2024 AGM
David Heard	LSAC Chairman		Elected to 1 Year Term at 2023 AGM Elected to 2 Year Term at 2024 AGM
Charlotte Jackson	Assistant Cub Scout Leader	Until 12 June 2024	Nominated by County Commissioner for a 1 year term at 2023 AGM
Megan McShane	County Youth Lead	From 26 February 2025	Ex Officio
Robert Pullinger	County Chair	Until 12 June 2024	Nominated by County Commissioner for a 1 year term at 2023 AGM
		12 June 2024 to 8 February 2025	Elected to 3 Year Term at 2024 AGM
	County Lead Volunteer	From 8 February 2025	Ex Officio
Ben Summerfield	District Lead Volunteer (Icknield (Luton))	Until 12 June 2024	Elected to 1 Year Term at 2023 AGM
Martin Wesley	County Commissioner	Until 13 January 2024	Ex Officio

# Bedfordshire County Scout Council

## Role of Honour

For the year ended 31 December 2024

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### Role of Honour 2024 Awards

#### Silver Wolf

David Bridges  
Nicky Taylor

Biggleswade & District  
Icknield (Luton)

#### Bar to the Silver Acorn

Teresa Julie Loughbrough

Icknield (Luton)

#### Silver Acorn

Andrew Martyn Harris  
James Hinkins  
Jean Mitchell  
John Worthington  
Maureen Ann Fairweather  
Philip Ian Jeffrey  
Reginald Steven Palmer

Biggleswade & District  
Icknield (Luton)  
Icknield (Luton)  
Icknield (Luton)  
Biggleswade & District  
Icknield (Luton)  
Biggleswade & District

#### Bar to the Award for Merit

Gillian Mary Merrick

Icknield (Luton)

#### Award for Merit

Daniel Christopher Green  
Graham Neal Brown  
Kate Nippard  
Rebecca Grace Maher  
Scott Edward Roberts  
Callum Pollard  
Caroline Ann Constantine  
Craig Stuart Allensby  
David Christopher Gibson  
Helen Charters  
Joanna Davey  
Kristian Nickolai Brooks-Buckingham  
Malcolm George Henrick Plaats  
Matthew John Harris  
Nicholas David Porter  
Rachel Moore  
Sandra Blake

Icknield (Luton)  
Icknield (Luton)  
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Dunstable

# Bedfordshire County Scout Council

## Role of Honour

For the year ended 31 December 2024

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### Role of Honour 2024 Awards

#### Award for Merit (continued)

Sarah Louise Carey	Dunstable
Stephen Mark Coleman	Dunstable
William John Evans	Dunstable
Christopher John Elwood	Biggleswade & District
Christopher Michael George	Biggleswade & District
Joanne Smith	Biggleswade & District
Karen Chambers	Biggleswade & District
Lee Alan Springett	Biggleswade & District
Paul Andrew Bevis	Biggleswade & District
Paulette Rhiannan Reid	Biggleswade & District
Richard David Asbury	Biggleswade & District
Richard Lewis Davies	Biggleswade & District
Susan Marion George	Biggleswade & District

#### Chief Scout's Commendation for Good Service

Matthew Brian Harris	Biggleswade & District
Antony Durrant	Dunstable
Ben Jon Charters	Dunstable
Carol Elizabeth Carey	Dunstable
Charlotte Ann Jackson	Dunstable
Christopher David Sweetman	Dunstable
Christopher John Carey	Dunstable
Dan Brooks	Dunstable
Edward Allan Waymark	Dunstable
Harry Callum Shelley	Dunstable
Heather Julie Stevens	Dunstable
Helen Jeeves	Dunstable
Ian Crosby	Dunstable
James Grant Palmer	Dunstable
James Peter Owen	Dunstable
Jane Hicks	Dunstable
Jason Stephen Simpson	Dunstable
Joanne Lisa Crosby	Dunstable
Katherine Jane Colomb	Dunstable
Kieran Anthony Grimes	Dunstable
Kirstin Williamson	Dunstable
Liam George Thingsaker	Dunstable
Linda Doris Rooney	Dunstable
Mark Puddephatt	Dunstable

# Bedfordshire County Scout Council

## Role of Honour

For the year ended 31 December 2024

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### Role of Honour 2024 Awards

#### Chief Scout's Commendation for Good Service (continued)

Matthew James Arnold	Dunstable
Michael Vincent Morland	Dunstable
Paul Mark Jessop	Dunstable
Pauline Ann Lawless	Dunstable
Pheroze Bulsara	Dunstable
Rachel Sayer	Dunstable
Rhyannan Joyce Winter	Dunstable
Richard Paul Fisher	Dunstable
Rob Cutler	Dunstable
Ross Allen	Dunstable
Roxanne Christina Smith	Dunstable
Sarah Jane Rooney	Dunstable
Stephen Paul Clarke	Dunstable
Stuart Bryan Wright	Dunstable
Susan Elizabeth Gibson	Dunstable
Vicky Louise Williams	Dunstable
Andrew Michael Conran	Icknield (Luton)
Christopher Wells	Icknield (Luton)
David Lee Jonathan Pike	Icknield (Luton)
Gareth Phillips	Icknield (Luton)
Harry Ian Matthews	Icknield (Luton)
Rhys Lewis	Icknield (Luton)
Sandra Rawstorne	Icknield (Luton)
Wendy Sarah Wilmer	Icknield (Luton)
Andrew David Helden	Leighton-Linslade
Stephen Frances Anderson	Leighton-Linslade



# Bedfordshire County Scout Council

## Trustees' report For the year ended 31 December 2024

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The members of the County Trustee Board (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 2024. 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 His 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](http://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 2025.

#### 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 the County Lead Volunteer and County Leadership Team, supported by the Trustee Board. They are accountable to the Bedfordshire County Scout Council for the satisfactory running of Scouting in Bedfordshire.

#### Management

The County Trustee Board is a team of volunteers who work together, as charity Trustees, to make sure Scouts is run safely and legally. At the heart of their role is a focus on strategy, performance and assurance, working to ensure that the County is meeting the Scout Association's overall aims and strategic goals.

Effective Trustee support helps other volunteers run the Scout programme that gives young people skills for life.

The County Trustee Board is appointed in accordance with Policy, Organisation, and Rules of the Scout Association.

# Bedfordshire County Scout Council

## Trustees' report

For the year ended 31 December 2024

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### Management (Continued)

The County Trustee Board may create sub-teams it deems necessary to support its governance function. Currently, the Trustee Board Has one sub-team, the Leslie Sell Activity Centre (LSAC) Management Committee, responsible for the management, development and running of the centre, within the authority delegated to it from the Trustee Board. The LSAC Management Committee met regularly in 2024.

### Organisation

The County is led by the County Lead Volunteer and he is assisted and supported by:

- The County Leadership Team;
- County Support, Programme and Volunteering Development Teams;
- The County Trustee Board;
- District Lead Volunteers

### Appointment of Trustees

Trustees are appointed in accordance with the "Policy, Organisation & Rules" of The Scout Association. Trustees and newly appointed Trustees will be required to complete relevant online learning within six months of appointment, including Safety & Safeguarding (within 30 days), Being a Trustee in Scouts, Data Protection in Scouts, Who We are and What We Do and Creating Inclusion.

### 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 2024

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### 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 2024

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### Achievements and performance

#### Leadership & Volunteering

- For most of 2024, there was no County Lead Volunteer in post. Andy Goddon led the County successfully as acting County Lead Volunteer, supported by the County Chair, Rob Pullinger.
- Two County Training Academies were held in 2024. 105 Adult Leaders attended the 13 courses run over the two weekends.
- In November 2024 the County transitioned into the new Volunteer Experience structures and processes, alongside a new adult membership and learning system.

#### Campsites

- Over 8,000 visitors used the Leslie Sell Activity Centre in 2024 (up from 7,500 in 2023). In addition, the centre is in regular use by local Air Cadets, a holiday/fun club and Bromham Scout Group.
- The centre continues to develop its facilities and in 2024 completed a refurbishment of the dormitory block.
- Following the acquisition of the Milton Bryan Campsite following the closure of the Ampthill & Woburn District, the Trustee considered potential future use of the site and determined that it was not in the best interests of the Charity to continue to occupy the site. Preparations will be made to vacate the site in 2025.

#### Growth

- The 2025 census was completed and the County recorded 5,053 youth members, a decrease of 0.2%, mainly driven by reductions in participation in the Beaver Scout and Cub Scout age ranges. There are 1478 adults, a decrease of 1.5%
- The County Trustee Board agreed in 2024 to fund a 2-year project to employ a Local Growth Officer supported by the national Scouts Growth & Communities Team. This project will commence in May 2025.

#### Publicity & Events

- The county hosted its annual Award Event for all Chief Scout Award recipients. From the 449 registered by their leaders as achieving a top award, 203 young people (plus their families) attended the ceremony in October 2024
- 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 2024

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### 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 2024

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### Financial Review

#### Statement of Financial Activities

The overall result for the year was a deficit of £(10,502) (2023: deficit of £1,210).

Total unrestricted income amounts to £191,133 (2023: £315,682) which is lower than 2023 because of the Jamboree income being recognised in 2023. Unrestricted income from charitable activities in the year is £182,141 (2023: £313,482). Voluntary income from donation and legacies was £29,802 (2023: £3,240), £5,063 of which was unrestricted and £24,739 was restricted (2023: £740 of which was unrestricted and £2,500 was restricted).

Total unrestricted expenditure is £214,664 (2023: £319,392) and total restricted expenditure is £11,710 (2023: £nil).

#### Balance Sheet

There was capital expenditure of £15,802 on tangible fixed assets in the year (2023: £nil). Fixed assets now stand at a net book value of £579,533 at the year end (2023: £587,565).

#### Fund balances

At the end of the year the Charity had £768,472 of unrestricted funds (2023: £792,003) and £15,529 of restricted funds which will be spent in 2025 (2023: £2,500). £309,445 of the unrestricted fund is non-designated and used to support County-wide activities. £458,562 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 2024

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### 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 2024 the total free reserves after deducting tangible fixed assets amounted to £188,939 (2023: £204,438). Total reserves include designated funds of £459,027 (2023: £515,971). Free reserves represent approximately 14 months (2023: 14) of the Charity's unrestricted resources expended which is approximately £23,000 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 2024

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### 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 10 June 2025 and signed on their behalf by:



**Stuart Andrews**  
**Trustee, Acting Chair**  
**County Trustee Board**



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

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I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2024 which are set out on pages 18 to 31.

## **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 (ICAEW, Chartered Accountant)

19 Goldington Road, Bedford, MK40 3JY

Date: 10 June 2025

# Bedfordshire County Scout Council

## Statement of financial activities (including Income and Expenditure Account) For the year ended 31 December 2024

	Notes	2024 Unrestricted Funds £	2024 Restricted Funds £	2024 Total Funds £	2023 Total Funds £
<b>Income and endowments from:</b>					
Donations and legacies		5,063	24,739	29,802	3,240
Charitable activities		182,141	-	182,141	313,482
Investment income		3,929	-	3,929	1,460
<b>Total income</b>	<b>2</b>	<b>191,133</b>	<b>24,739</b>	<b>215,872</b>	<b>318,182</b>
<b>Expenditure on:</b>					
Charitable activities		214,664	11,710	226,374	319,392
<b>Total expenditure</b>	<b>3</b>	<b>214,664</b>	<b>11,710</b>	<b>226,374</b>	<b>319,392</b>
<b>Net income</b>		<b>(23,531)</b>	<b>13,029</b>	<b>(10,502)</b>	<b>(1,210)</b>
<b>Transfers between funds</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds for the year</b>		<b>(23,531)</b>	<b>13,029</b>	<b>(10,502)</b>	<b>(1,210)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		792,003	2,500	794,503	795,713
<b>Total funds carried forward</b>	<b>12, 13, 14</b>	<b>768,472</b>	<b>15,529</b>	<b>784,001</b>	<b>794,503</b>

All operations are continuing operations.

The notes on pages 21 to 31 form part of these financial statements.

# Bedfordshire County Scout Council

## Balance sheet

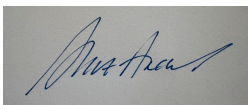
As at 31 December 2024

	Notes	2024 £	2023 £
<b>Fixed assets:</b>			
Tangible fixed assets	6	579,533	587,565
<b>Total fixed assets</b>		<b>579,533</b>	<b>587,565</b>
<b>Current assets:</b>			
Stocks	7	704	1,575
Debtors	8	8,041	6,030
Cash at bank and in hand	9	210,169	210,418
<b>Total current assets</b>		<b>218,914</b>	<b>218,023</b>
<b>Liabilities:</b>			
Creditors: amounts falling due within one year	10	(14,446)	(11,085)
<b>Net current assets</b>		<b>204,468</b>	<b>206,938</b>
<b>Total assets less current liabilities</b>		<b>784,001</b>	<b>794,503</b>
<b>Net assets</b>		<b>784,001</b>	<b>794,503</b>
<b>The funds of the charity:</b>			
Unrestricted funds	12	768,472	792,003
Restricted funds	13	15,529	2,500
<b>Total charity funds</b>	14	<b>784,001</b>	<b>794,503</b>

The notes on pages 21 to 31 form part of these financial statements.

The financial statements were approved by the trustees on 10 June 2025

And signed on their behalf by



**Stuart Andrews**  
**Trustee, Acting Chair**  
**County Trustee Board**

# Bedfordshire County Scout Council

## Statement of cash flows For the year ended 31 December 2024

	Notes	2024 £	2023 £
<b>Cash flows from operating activities:</b>			
Net cash used in operating activities	<b>18</b>	11,624	12,015
		<hr/>	<hr/>
<b>Cash flows from investing activities:</b>			
Interest and dividend income		3,929	1,460
Payments to acquire fixed assets		(15,802)	-
		<hr/>	<hr/>
<b>Net cash used in investing activities</b>		<b>(11,873)</b>	<b>1,460</b>
		<hr/>	<hr/>
<b>Change in cash and cash equivalents in the year</b>		<b>(249)</b>	<b>13,475</b>
Cash and cash equivalents at the beginning of the year		210,418	196,943
		<hr/>	<hr/>
<b>Cash and cash equivalents at the end of the year</b>		<b>210,169</b>	<b>210,418</b>
		<hr/> <hr/>	<hr/> <hr/>

# Bedfordshire County Scout Council

## Notes to the financial statements For the year ended 31 December 2024

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### **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 2024

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### **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 2024

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### 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 2024

### 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 £	2024 Total £	2023 Total £
<b>Donations and legacies</b>				
County donations	2,063	-	2,063	100
LSAC donations	3,000	-	3,000	3,140
Other donations	-	24,739	24,739	-
<b>Total</b>	<b>5,063</b>	<b>24,739</b>	<b>29,802</b>	<b>3,240</b>
<b>Charitable activities</b>				
County Membership subscriptions	248,920	-	248,920	233,637
Less: paid to the Scout Association	(190,500)	-	(190,500)	(176,470)
Less: Prompt payment refunds to Districts	(2,540)	-	(2,540)	(2,486)
Jamboree income	2,162	-	2,162	143,600
Campsite fees	99,740	-	99,740	92,111
Campsite activity fees	23,190	-	23,190	21,556
Sales of badges and provider	933	-	933	1,154
County training course fees	215	-	215	258
Sundry income	21	-	21	122
<b>Total</b>	<b>182,141</b>	<b>-</b>	<b>182,141</b>	<b>313,482</b>
<b>Investment income</b>				
Bank interest, other interest and dividends	3,929	-	3,929	1,460
<b>Total income</b>	<b>191,133</b>	<b>24,739</b>	<b>215,872</b>	<b>318,182</b>

Of the total income for the year ended 31 December 2024, £24,739 was restricted donations following the closure of Ampthill and Woburn District. The remainder of income for the year ended 31 December 2024 was unrestricted.



# Bedfordshire County Scout Council

## Notes to the financial statements For the year ended 31 December 2024

### 3 Analysis of expenditure on charitable activities and raising funds

	County Activities and administration £	Running the Bromham Site £	Training and Events £	2024 Total £	2023 Total £
<b><u>Charitable activities</u></b>					
Awards	2,189	-	-	2,189	1,417
Bank charges	55	122	-	177	168
Jamboree expenses	-	-	1,529	1,529	154,895
Campsite activity expenses	-	4,980	-	4,980	1,471
Campsite expenses	-	104,152	-	104,152	59,234
Cost of sale of badges and provider	872	-	-	872	3
Training course expenses	-	-	3,598	3,598	7,894
Section expenses	15,512	396	-	15,908	9,972
Depreciation	-	23,834	-	23,834	23,732
Publicity expenses	15	-	-	15	1,047
Insurance	828	8,512	-	9,340	9,255
Support costs: Office expenses and salaries	19,441	35,942	44	55,427	46,074
Total	38,912	177,938	5,171	222,021	315,162
<b><u>Governance costs</u></b>					
Trustees expenses	657	-	-	657	540
Accountants preparation fees	2,100	-	-	2,100	2,100
Independent Examiner's fees	1,500	-	-	1,500	1,500
AGM costs	96	-	-	96	90
Total	4,353	-	-	4,353	4,230
<b>Total resources expended</b>	<b>43,265</b>	<b>177,938</b>	<b>5,171</b>	<b>226,374</b>	<b>319,392</b>

Of the above expenditure, £9,210 of section expenses were restricted and £2,500 of campsite expenses were restricted. The balance was unrestricted. No amounts for the year ended 31 December 2023 were restricted.

# Bedfordshire County Scout Council

## Notes to the financial statements For the year ended 31 December 2024

### 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.

#### 2024

Cost type	Support costs £	Governance costs £	2024 Total £	Basis of apportionment
Salaries	45,704	-	45,704	Time spent
Grants	600	-	600	Cost and usage
Printing, postage and stationery	813	-	813	Cost and usage
Telephone and IT	1,834	-	1,834	Cost and usage
Repairs	-	-	-	Cost and usage
General office costs	4,892	-	4,892	Cost and usage
Independent Examination fees	-	1,500	1,500	Governance
Accountancy services	1,584	2,100	3,684	Governance
Trustees expenses	-	657	657	Governance
AGM costs	-	96	96	Governance
	<u>55,427</u>	<u>4,353</u>	<u>59,780</u>	

#### 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>	

# Bedfordshire County Scout Council

## Notes to the financial statements For the year ended 31 December 2024

### 5 Staff costs

	2024 £	2023 £
Salaries	44,956	38,719
Social Security costs	-	-
Pension costs	748	581
	<u>45,704</u>	<u>39,300</u>

The average number of employees during the year was 2 (2023: 2). No employee received remuneration of more than £60,000 (2023: none).

### 6 Fixed assets

	Freehold Property £	Freehold Property Improvements £	Fixtures & Fittings £	Computer Equipment £	Motor Vehicles £	Total £
<b>Cost</b>						
At 1 January 2024	793,588	133,972	18,342	5,742	14,000	965,644
Additions	-	-	7,993	1,702	6,107	15,802
	<u>793,588</u>	<u>133,972</u>	<u>26,335</u>	<u>7,444</u>	<u>20,107</u>	<u>981,446</u>
At 31 December 2024	<u>793,588</u>	<u>133,972</u>	<u>26,335</u>	<u>7,444</u>	<u>20,107</u>	<u>981,446</u>
<b>Depreciation</b>						
At 1 January 2024	235,683	106,804	17,950	5,742	11,900	378,079
Charge for the year	16,412	4,022	1,099	99	2,202	23,834
	<u>252,095</u>	<u>110,826</u>	<u>19,049</u>	<u>5,841</u>	<u>14,102</u>	<u>401,913</u>
At 31 December 2024	<u>252,095</u>	<u>110,826</u>	<u>19,049</u>	<u>5,841</u>	<u>14,102</u>	<u>401,913</u>
<b>Net book values</b>						
31 December 2024	<u>541,493</u>	<u>23,146</u>	<u>7,286</u>	<u>1,603</u>	<u>6,005</u>	<u>579,533</u>
31 December 2023	<u>557,905</u>	<u>27,168</u>	<u>392</u>	<u>-</u>	<u>2,100</u>	<u>587,565</u>

# Bedfordshire County Scout Council

## Notes to the financial statements For the year ended 31 December 2024

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### 7 Stock

	2024 £	2023 £
Badges and providore	704	1,575
	<u>704</u>	<u>1,575</u>

### 8 Debtors

	2024 £	2023 £
Debtors	4,834	3,030
Prepayments	3,207	3,000
	<u>8,041</u>	<u>6,030</u>

### 9 Cash at bank and in hand

	2024 £	2023 £
Cash at bank	210,169	210,418
	<u>210,169</u>	<u>210,418</u>

# Bedfordshire County Scout Council

## Notes to the financial statements For the year ended 31 December 2024

### 10 Creditors: amounts falling due within one year

	2024 £	2023 £
Accounts payable	1,223	4,630
Accruals	4,225	4,225
Campsite deposits	5,446	900
Deferred income	-	-
Taxation and social security	2,888	1,193
Other creditors	664	137
	<u>14,446</u>	<u>11,085</u>

#### Deferred income

	2024 £	2023 £
At 1 January 2024	-	89,745
Received during the year	-	-
Released to incoming resources	-	(89,745)
	<u>-</u>	<u>-</u>
At 31 December 2024	<u>-</u>	<u>-</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:	
Activity Centre repair fund	To support the repair costs of the Bromham activity centre
Amphill & Woburn	Funds received on closure of the Amphill & Woburn group to cover arising costs of the site closure

# Bedfordshire County Scout Council

## Notes to the financial statements For the year ended 31 December 2024

### 12 Unrestricted funds

	Balance at 1 Jan 2024 £	Movement in year		Transfers £	Balance at 31 Dec 2024 £
		Incoming resources £	Resources expended £		
General fund	276,032	69,875	(36,462)	-	309,445
Designated funds:					
LSCS	515,506	121,258	(178,202)	-	458,562
Network	465	-	-	-	465
	<u>792,003</u>	<u>191,133</u>	<u>(214,664)</u>	<u>-</u>	<u>768,472</u>

### 13 Restricted funds

	Balance at 1 Jan 2024 £	Movement in year		Transfers £	Balance at 31 Dec 2024 £
		Incoming resources £	Resources expended £		
Activity Centre fund	2,500	-	(2,500)	-	-
Amphill & Woburn fund	-	24,739	(9,210)	-	15,529
	<u>2,500</u>	<u>24,739</u>	<u>(11,710)</u>	<u>-</u>	<u>15,529</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	579,533	194,640	8,745	(14,446)	768,472
Restricted funds	-	15,529	-	-	15,529
	<u>579,533</u>	<u>210,169</u>	<u>8,745</u>	<u>(14,446)</u>	<u>784,001</u>

# Bedfordshire County Scout Council

## Notes to the financial statements For the year ended 31 December 2024

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### 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 (2023: £nil).

During the year no Trustees (2023: none) were reimbursed for travelling and meeting expenses aggregating (2023: £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

	2024 £	2023 £
Net income for the year	(10,502)	(1,210)
Investment income from listed investments	(3,929)	(1,460)
Depreciation	23,834	23,732
Decrease in stock	871	326
(Increase)/decrease in debtors	(2,011)	78,827
(Decrease)/increase in creditors	3,361	(88,200)
Net cash flow from operating activities	<u>11,624</u>	<u>12,015</u>