

DORSET COUNTY SCOUT COUNCIL

England & Wales · Charity number 301214

Details

Other names	DORSET COUNTY SCOUT COUNCIL OF THE BOY SCOUTS ASSOCIATION, DORSET SCOUT COUNCIL
Status	Registered
Legal form	Other
Registered	1965-11-09
Register	View on the Charity Commission register

Contact

Address	Dorset Scouts County Office Buddens Scouts Centre Puddletown Road Wareham BH20 7NU
Phone	07444745264
Email	countyoffice@dorsetscouts.org.uk
Website	dorsetscouts.org.uk

Activities

Objects: TO PROMOTE THE DEVELOPMENT OF YOUNG PEOPLE IN ACHIEVING THEIR FULL PHYSICAL,INTELLECTUAL,SOCIAL AND SPIRITUAL POTENTIALS,AS INDIVIDUALS,AS RESPONSIBLE CITIZENS AND AS MEMBERS OF THEIR LOCAL,NATIONAL AND INTERNATIONAL COMMUNITIES

Activities: The training of young people. Mission statement:Scouting actively engages and supports young people in their personal development, empowering them to make a positive contribution to society.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space
- **What:** Education/training
- **Who:** Children/young People, People With Disabilities

Geography

- Dorset

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£200,477	£71,518	-	-
2024-03-31	£315,862	£302,440	-	-
2023-03-31	£280,311	£243,975	-	-
2022-03-31	£102,815	£86,672	-	-
2021-03-31	£81,005	£64,689	-	-

Trustees

Name	Role	Appointed
Benjamin James Howard		2023-09-27
Brendan Booth		2016-07-04
Christopher Root		2020-09-29
Claire Louise Mitchell		2023-01-17
Ebony Benfield		2021-09-28
John Godber		2017-09-13
Robin Henry Charles Hill		2024-09-27
Russell Charles Taplin		2025-09-26
Shirley Marden		2021-09-28

DORSET COUNTY SCOUT COUNCIL

England & Wales - Charity number 301214

Accounts

DORSET COUNTY SCOUT COUNCIL
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

DORSET COUNTY SCOUT COUNCIL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

J Godber, County Chair
B Booth
C Root
S Marden
B Pickering
E Benfield
C Mitchell, County Lead Volunteer
B Howard
R Hill (Appointed 27 September 2024)

Charity number

301214

Principal address

Buddens Scout Centre
Puddletown Road
Wareham
BH20 7NU

Accountants

CB Reid Limited
Wadebridge House
16 Wadebridge Square
Poundbury
Dorchester
Dorset
DT1 3AQ

DORSET COUNTY SCOUT COUNCIL

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DORSET COUNTY SCOUT COUNCIL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable in the UK and Republic of Ireland (FRS102)" as amended for accounting periods commencing from 1 January 2016.

Objectives and activities

The purpose of Scouting

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

The values of Scouting

As Scouts we are guided by these values:

Integrity - We act with integrity; we are honest, trustworthy and loyal.

Respect - We have self-respect and respect for others.

Care - We support others and take care of the world in which we live.

Belief - We explore our faiths, beliefs and attitudes.

Co-operation - We make a positive difference; we co-operate with others and make friends.

The Scout Method

Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting and:

- Enjoy what they are doing and have fun
- Take part in activities indoors and outdoors
- Learn by doing
- Share in spiritual reflection
- Take responsibility and make choices
- Undertake new and challenging activities
- Make and live by their Promise.

Activities for achieving objectives

Our aim is to promote the development of young people in achieving their full physical, intellectual, social and spiritual potential, as individuals, as responsible citizens, and as members of their local, national, and international communities.

We arrange a program of camps, sports and other activities at which all young people in the County are encouraged to participate, as well as providing training for all adult leaders.

Each week we provide over 6,000 young people the opportunity to enjoy fun and adventure while developing the skills they need to succeed now and in the future including teamwork, leadership and resilience. We celebrate diversity and stand against intolerance, always. We're part of a worldwide movement, creating stronger communities and inspiring positive futures.

We are proud to say we are a Values based movement.

Public benefit statement

The County meets the Charity Commission's public benefit criteria under both the advancement of education and the advancement of citizenship or community development headings.

DORSET COUNTY SCOUT COUNCIL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance

The focus through the year has been driven by major strategic change from The Scout Association and their Transformation Project. This has seen the introduction of a new membership system with significant effort going into ensuring that membership data was correct before migration. The roles and organisational structures of Scouting were redrawn as part of the Transformation and governance was improved to more closely align with the Charity Commission's views. This project took up a great deal of time from County volunteers, working with our District and Group volunteers to ensure that the changes were understood, prepared for, and implemented successfully.

Alongside the Transformation Project, a great deal of work has gone into ensuring that safety and safeguarding remain well understood and ingrained into everything we do, with a programme of work emerging from the Prevention of Future Deaths report following the tragic loss of a young person on a Scout hike back in 2018. A lot of work has also gone into assessing and documenting the safety of sites and buildings used by Scouts in the County.

Reflecting the experience in schools throughout UK, many leaders are finding themselves dealing with social, emotional, and mental health issues amongst our young people and their families. Senior volunteers within the County are increasingly spending time working on the wellbeing of both the youngsters, and the leaders that work hard to support the youngsters.

Despite this changing landscape, more than 2000 volunteers continued to deliver Scouting to just under 6400 young people across the County throughout the year, numbers that continue to show a steady improvement. County is increasingly playing a guidance and assistance role to our Districts and Groups, rather than engaging in everyday Scouting itself, though a few smaller camps were held across the year.

Usage of our camp and activity centre at Buddens continued to grow, with the revenue going towards our reserves, and contributing to continued development of the infrastructure.

Reserves policy

Reserves and investment policy

The County policy on reserves is to hold sufficient resources to meet three potential demands:

1. In case of a shortfall of income and fundraising against the cost of the County's charitable activities, a figure of £50,000 representing almost one full year's budgeted subscription income. This figure to be adjusted annually to reflect current budgetary position. This element should be held in cash or on short call (1-3 months).
2. To meet the possible demand for repayment of capital under the operating agreement with Rockley Watersports for our Buddens campsite, a figure of £162,500, being the amount outstanding at the end of the previous financial year; additional investment this year in future-proofing the very long driveway at Buddens has increased the amount that might be set aside, but given a regular quarterly pay down this amount remains adequate. This figure will be adjusted annually to take account of repayments made, and any additional capital items purchased. This element may be held in investments on medium call (6-12 months)
3. To float planned large scale events, a figure of £25,000 to be held on short call.

This total of £237,500 is well within the resources held by County at the present time.

The organisation's policy on investment is to take only low-risk positions with reputable and respected banks and fund holders. Funds are currently held in either a current account with no interest payable, or a 95 day interest-bearing savings account. An amount of £16,710 remains locked in a dormant Barclays account with efforts ongoing to release this and transfer it away from Barclays.

The County Executive regularly monitors the levels of bank balances and the interest rates received to ensure the group obtained maximum value and income from its banking arrangements.

DORSET COUNTY SCOUT COUNCIL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Structure, governance and management

Governance

The County's governing documents are those of the The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and the Policy, Organisation and Rules of the Scout association. The County is a trust established under its rules which are common to all Scouts.

The Trustees who served during the year and up to the date of signature of the financial statements were:

J Godber, County Chair

B Booth

J Orchard (Resigned 27 September 2024)

C Root

S Marden

B Pickering

E Benfield

C Mitchell, County Lead Volunteer

K Hewitt, County Treasurer (Resigned 27 September 2024)

B Howard

R Hill (Appointed 27 September 2024)

Recruitment and appointment of trustees

The Trustees are appointed in accordance with the Policy, Organisation and Rules of The Scout Association.

Organisational structure

The County is managed by the County Trustee Board, the members of which are the Charity Trustees of the Scout County which is an educational charity. As charity trustees they are responsible for complying with legislation applicable to charities. This includes the registration, keeping proper accounts and making returns to the Charity Commission as appropriate.

The Board consists of Chair and Treasurer together with the Ex Officio, Elected and when appropriate Co-opted Members.

Members of the Trustee Board must complete 'Essential Information for Executive Committee', GDPR, Safety, Safeguarding and Trustee Introduction training within the first 5 months of joining the Board.

This County Trustee Board exists to support the County Lead Volunteer in meeting the responsibilities of the appointments and is responsible for:

- The maintenance of County property;
- The raising of funds and the administration of County finance;
- The insurance of persons, property and equipment;
- County public occasions;
- Assisting in the recruitment of leaders and other adult support; and
- Appointing any sub committees that may be required.

Risk and Internal Controls

The County has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss. These include two signatories for all payments and a comprehensive insurance policy to ensure that insurable risks are covered.

DORSET COUNTY SCOUT COUNCIL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' 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 year.


In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (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.

This report was approved by the Trustees, on ^{17/09/2025} and signed on their behalf by:


.....
J Godber, County Chair
Trustee 22 Sep 2025
Dated:


.....
C Mitchell, County Lead Volunteer
Trustee 22 Sep 2025
Dated:

DORSET COUNTY SCOUT COUNCIL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF DORSET COUNTY SCOUT COUNCIL

I report to the Trustees on my examination of the financial statements of Dorset County Scout Council (the charity) for the year ended 31 March 2025.

Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

I have completed my examination. I confirm that no 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 Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

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 financial statements to be reached.

Matthew Haines FCA

Wadebridge House
16 Wadebridge Square
Poundbury
Dorchester
Dorset
DT1 3AQ

Dated:

DORSET COUNTY SCOUT COUNCIL**STATEMENT OF FINANCIAL ACTIVITIES****FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Endowment funds 2025 £	Total 2025 £	Total 2024 £
<u>Income from:</u>						
Donations and legacies	4	52,904	-	-	52,904	58,620
Charitable activities	3	136,426	-	-	136,426	256,485
Investments	5	8,354	-	2,793	11,147	757
Total income and endowments		197,684	-	2,793	200,477	315,862
<u>Expenditure on:</u>						
Charitable activities	6	58,037	7,870	-	65,907	299,249
Material other expenditure		-	-	2,793	2,793	-
Governance	9	2,818	-	-	2,818	3,191
Total resources expended		60,855	7,870	2,793	71,518	302,440
Net incoming/(outgoing) resources before transfers		136,829	(7,870)	-	128,959	13,422
Gross transfers between funds		-	-	(10,050)	(10,050)	-
Net movement in funds		136,829	(7,870)	(10,050)	118,909	13,422
Fund balances at 1 April 2024		971,664	20,458	129,818	1,121,940	1,108,518
Fund balances at 31 March 2025		1,108,493	12,588	119,768	1,240,849	1,121,940

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

DORSET COUNTY SCOUT COUNCIL**BALANCE SHEET****AS AT 31 MARCH 2025**

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	11		660,403		677,814
Current assets					
Debtors	12	7,005		9,476	
Cash at bank and in hand		578,639		469,257	
			585,644		478,733
Creditors: amounts falling due within one year	13	(5,198)		(34,607)	
Net current assets			580,446		444,126
Total assets less current liabilities			1,240,849		1,121,940
Capital funds					
Endowment funds - general			119,768		129,818
Income funds					
Restricted funds	16		12,588		20,458
<u>Unrestricted funds</u>					
Designated funds	14	915,314		915,314	
General unrestricted funds		193,179		56,350	
			1,108,493		971,664
			1,240,849		1,121,940

17 Sep 2025

The financial statements were approved by the Trustees on



.....
 J Godber, County Chair
 Trustee

DORSET COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Dorset County Scout Council is a registered charity (no. 301214) and its principal office is at Buddens Scout Centre, Puddletown Road, Wareham, Dorset, BH20 7NU.

The financial statements have been prepared in accordance with the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

1.1 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.2 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the Trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.3 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Assets for distribution are recognised only when distributed. Assets given for use by the charity are recognised when receivable. Stocks of undistributed donated goods are not valued for balance sheet purposes.

DORSET COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.4 Resources expended

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Income and expenses are included in the financial statements as they become receivable or due.

Expenses include VAT where applicable as the charity cannot reclaim it.

1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Freehold land and buildings	Freehold land not depreciated, static camp depreciated at 20% straight line basis
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.6 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

DORSET COUNTY SCOUT COUNCIL**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2025****3 Charitable activities**

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from charitable activities	136,426	256,485

4 Donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
Donations and gifts	52,904	-	52,904	58,620

5 Investments

	Unrestricted funds 2025 £	Endowment funds general 2025 £	Total 2025 £	Total 2024 £
Investment income	-	2,793	2,793	757
Interest receivable	8,354	-	8,354	-
	8,354	2,793	11,147	757
For the year ended 31 March 2024	-	757		757

DORSET COUNTY SCOUT COUNCIL**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2025****6 Charitable activities**

	Activities 2025 £	Activities 2024 £
Depreciation and impairment	17,411	17,411
Charitable expenditure	48,496	281,838
	<u>65,907</u>	<u>299,249</u>
Analysis by fund		
Unrestricted funds	58,037	293,083
Restricted funds	7,870	6,166
	<u>65,907</u>	<u>299,249</u>

7 Trustees

During the year, there were no retirement benefits accruing to employees who were also a trustee (2023 - nil) in respect of defined contribution pension schemes.

8 Employees

There were no employees whose annual remuneration was £60,000 or more.

9 Governance costs

	Unrestricted funds 2025 £	Total 2024 £
Independent examination fee	2,818	2,736
Governance expenses	-	455
	<u>2,818</u>	<u>3,191</u>

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

DORSET COUNTY SCOUT COUNCIL**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2025****11 Tangible fixed assets****Freehold land
and buildings
£****Cost**

At 1 April 2024

772,035

At 31 March 2025

772,035

Depreciation and impairment

At 1 April 2024

94,221

Depreciation charged in the year

17,411

At 31 March 2025

111,632

Carrying amount

At 31 March 2025

660,403

At 31 March 2024

677,814

12 Debtors**2025****2024****Amounts falling due within one year:****£****£**

Other debtors

1,840

627

Prepayments and accrued income

5,165

8,849

7,005

9,476

13 Creditors: amounts falling due within one year**2025****2024****£****£**

Deferred income

2,380

31,746

Accruals

2,818

2,861

5,198

34,607

DORSET COUNTY SCOUT COUNCIL**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2025****14 Designated funds**

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	Movement in funds				Balance at 31 March 2025
	Balance at 1 April 2024	Income	Expenditure	Transfers in / out	
	£	£	£	£	£
Buddens Camping & Activity Centre	677,814	-	(17,411)	-	660,403
Reserves Fund	237,500	-	-	-	237,500
	<u>915,314</u>	<u>-</u>	<u>(17,411)</u>	<u>-</u>	<u>897,903</u>

15 Endowment funds

	Movement in funds					Balance at 31 March 2025
	Balance at 1 April 2024	Income	Expenditure	Transfers in/ out	Gains and losses	
	£	£	£	£	£	£
Colonel Pass fund	104,193	2,793	(2,793)	8,550	-	112,743
Antony Sanctuary fund	25,625	-	(10,050)	(8,550)	-	7,025
	<u>129,818</u>	<u>(10,050)</u>	<u>7,257</u>	<u>-</u>	<u>-</u>	<u>119,768</u>

The endowment funds are made up of the Colonel Pass fund a Permanent Endowment fund and the Anthony Sanctuary fund an Expendable Endowment fund. It was agreed with the Sanctuary trustees that the funds should be used for future capital improvements.

16 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Movement in funds				Balance at 31 March 2025
	Balance at 1 April 2024	Income	Expenditure	Transfers in/ out	
	£	£	£	£	£
Regional Fund	8,758	-	(6,520)	-	2,238
Gregory Fund	11,700	-	(1,350)	-	10,350
	<u>20,458</u>	<u>-</u>	<u>(7,870)</u>	<u>-</u>	<u>12,588</u>

Included within restricted funds is the total of £2,238 (2024 - £8,758) which is held by the Dorset County Scout Council on behalf of the South West Region.

DORSET COUNTY SCOUT COUNCIL**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2025****17 Analysis of net assets between funds**

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Total 2024 £
Fund balances at 31 March 2025 are represented by:					
Tangible assets	660,403	-	-	660,403	677,814
Current assets/(liabilities)	449,325	12,588	119,768	581,681	444,126
	<u>1,109,728</u>	<u>12,588</u>	<u>119,768</u>	<u>1,242,084</u>	<u>1,121,940</u>

18 Related party transactions**Transactions with related parties**

During the year, no Trustee received any remuneration (2024 - nil)

During the year, no Trustee received any benefits in kind (2024 - nil)

During the year, expenses of £852 were reimbursed to Trustees (2024 - £629)

Dorset County Scout Council
Buddens Scout Centre
Puddletown Road
Wareham
BH20 7NU

CB Reid Limited
Wadebridge House
16 Wadebridge Square
Poundbury
Dorchester
Dorset
DT1 3AQ

22 September 2025

Dear Sirs,

This representation letter is provided in connection with your Independent Examination of the financial statements of the charity for the period ended 31 March 2025.

The following representations are made on the basis of enquiries of the trustees, management and staff with relevant knowledge and experience (and, where appropriate, of inspection of supporting documentation) sufficient to satisfy ourselves that we can properly make each of the following representations to you:

General

1. We have fulfilled our responsibilities as trustees under the Charities Act 2011 for preparing financial statements, in accordance with the applicable financial reporting framework, FRS 102 and the FRS 102 Charity SORP.

We confirm that in our opinion the financial statements give a true and fair view and in particular that where any additional information must be disclosed in order to give a true and fair view that information has in fact been disclosed. We confirm that the selection and application of the accounting policies used in the preparation of the financial statements are appropriate, and we approve these accounts for the period ended 31 March 2025.

2. We confirm that all accounting records have been made available to us for the purpose of our Independent Examination, in accordance with your terms of engagement, and that all the transactions undertaken by the charity have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all management, trustees' and members' meetings, have been made available to you. We have given you unrestricted access to persons within the charity in order to carry out the Independent Examination and have provided any additional information that you have requested for the same purpose.
3. We confirm the charity has satisfactory title to all assets and there are no liens or encumbrances on the assets, except for those disclosed in the financial statements (where applicable).
4. We confirm that significant assumptions used in making accounting estimates, including those measured at fair value, are reasonable.

5. We confirm that we have no plans or intentions that may materially alter the carrying value and, where relevant, the fair value measurements or classification of assets and liabilities reflected in the financial statements.
6. We confirm that the charity has no liabilities or contingent liabilities other than those disclosed in the financial statements.
7. Where applicable, we confirm that all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements have been disclosed to you and accounted for and disclosed in accordance with the applicable financial reporting framework, FRS 102 and the FRS 102 Charity SORP.
8. We confirm that there have been no events since the balance sheet date which require disclosing or which would materially affect the amounts in the financial statements, other than those already disclosed or included in the financial statements.
9. We confirm that you are aware of the definition of a related party for the purpose of the accounting framework being applied in the preparation of the accounts.

We confirm that the related party relationships and transactions set out in the financial statements are a complete list of such relationships and transactions and that we are not aware of any further related parties or transactions.

10. We confirm that all related party relationships and transactions have been accounted for and disclosed in accordance with the applicable financial reporting framework, FRS 102 and the FRS 102 Charity SORP.
11. We confirm that the charity neither had, at any time during the year, any arrangement, transaction or agreement to provide credit facilities (including advances and credits granted by the charity) for trustees, nor provided guarantees of any kind on behalf of the trustees.
12. We confirm that the charity has not contracted for any capital expenditure other than as disclosed in the financial statements (where applicable).
13. We confirm that the charity has complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance.
14. We confirm that we are not aware of any possible or actual instance of non-compliance with those laws and regulations which provide a legal framework within which the charity conducts its activities and which are central to the charity's ability to conduct its activities.
15. We acknowledge our responsibility for the design, implementation and maintenance of internal controls to prevent and detect fraud. There have been no deficiencies in internal control of which we are aware.
16. We confirm that there have been no actual or suspected instances of fraud involving trustees, management or employees who have a significant role in internal control or that could have a material effect on the financial statements. We also confirm that we are not aware of any allegations of fraud by trustees, former trustees, analysts, employees, former employees, regulators or others.

17. We confirm that, in your opinion, the charity's financial statements should be prepared on the going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charity's needs. In reaching this conclusion, we have taken into account all relevant matters of which we are aware, and have considered a period of at least one year from the date on which the financial statements will be approved.
18. We confirm that all grants, donations and other income, including those subject to special terms or conditions or received for restricted purposes, have been notified to you. There have been no breaches of terms or conditions during the period regarding the application of such income.
19. We acknowledge our legal responsibilities regarding disclosure of information to you as Independent Examiners and confirm that:
- so far as each trustee is aware, there is no relevant information of which we are unaware; and
 - each trustee has taken all the steps that they ought to have taken as a trustee to make themselves aware of any relevant information and to establish that we are aware of that information.

Yours faithfully



.....
Trustee

22 Sep 2025
Date

DORSET COUNTY SCOUT COUNCIL

England & Wales - Charity number 301214

Accounts

Charity registration number 301214

DORSET COUNTY SCOUT COUNCIL
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

DORSET COUNTY SCOUT COUNCIL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	J Godber, County Chair B Booth J Orchard C Root S Marden B Pickering E Benfield C Mitchell, County Commissioner K Hewitt, County Treasurer B Howard	(Appointed 27 September 2023)
Charity number	301214	
Principal address	Buddens Scout Centre Puddletown Road Wareham BH20 7NU	
Accountants	CB Reid Limited Wadebridge House 16 Wadebridge Square Poundbury Dorchester Dorset DT1 3AQ	

DORSET COUNTY SCOUT COUNCIL

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DORSET COUNTY SCOUT COUNCIL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

The Trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The Purpose of Scouting

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

The Values of Scouting

As Scouts we are guided by these values:

Integrity - we act with integrity; we are honest, trustworthy and loyal.

Respect - we have self-respect and respect for others.

Care - we support others and take care of the world in which we live.

Belief - we explore our faiths, beliefs and attitudes.

Co-operation - we make a positive difference; we co-operate with others and make friends.

The Scout Method

Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting and:

- enjoy what they are doing and have fun
- take part in activities indoors and outdoors
- learn by doing
- share in spiritual reflection
- take responsibility and make choices
- undertake new and challenging activities
- make and live by their Promise.

Activities for achieving objectives

Our aim is to promote the development of young people in achieving their full physical, intellectual, social and spiritual potential, as individuals, as responsible citizens and as members of their local, national and international communities.

We arrange a programme of camps, sports and other activities to which all young people in the County are encouraged to participate as well as providing training for all adult leaders.

Each week we provide 6,000 young people the opportunity to enjoy fun and adventure while developing the skills they need to succeed now and in the future. We are talking about teamwork, leadership and resilience. We celebrate diversity and stand against intolerance, always. We are part of a worldwide movement, creating stronger communities and inspiring positive futures.

We are proud to say we are a Values based movement.

Public benefit statement

The County meets the Charity Commission's public benefit criteria under both the advancement of education and the advancement of citizenship or community development headings.

DORSET COUNTY SCOUT COUNCIL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance

Summer of 2023 saw 54 young people and 6 leaders from the County (along with 18 of their fellow Scouts and 2 leaders from the Channel Islands) head to South Korea for the World Scout Jamboree. As widely reported in the news, all did not go to plan with severe weather and sub-par local arrangements changing the nature of the event significantly, but nonetheless, alternative arrangements were speedily put in place and the event was a qualified success.

Two camps were run locally for our Explorers (14-18 year olds) using the challenge of autumn and winter weather to test their mettle. Both events were well attended and successful with repeats are planned for 2024-25.

It is worthy of note that a major effort went into training leaders across the County in Safety and Safeguarding to meet tighter targets from The Scout Association and credit is due to all the trainers involved, as well as the leaders for achieving 100% compliance with the targets.

Usage of our camp and activity centre at Buddens continued to grow, with the revenue going towards our reserves, and contributing to continued development of the infrastructure.

Financial review

Reserves policy

The County policy on reserves is to hold sufficient resources to meet three potential demands:

1. In case of a shortfall of income and fundraising against the cost of the County's charitable activities, a figure of £50,000 representing almost one full year's budgeted subscription income. This figure to be adjusted annually to reflect current budgetary position. This element should be held in cash or on short call (1-3 months).
2. To meet the possible demand for repayment of capital under the operating agreement with Rockley Watersports for our Buddens campsite, a figure of £162,500, being the amount outstanding at the end of the current financial year. This figure to be adjusted annually to take account of repayments made, and any additional capital items purchased. This element may be held in investments on medium call (6-12 months)
3. To float planned large scale events, a figure of £25,000 to be held on short call.

This total of £237,500 is well within the resources held by County at the present time.

The County Executive regularly monitors the levels of bank balances and the interest rates received to ensure the group obtained maximum value and income from its banking arrangements.

DORSET COUNTY SCOUT COUNCIL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Structure, governance and management

Governance

The County's governing documents are those of the The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and the Policy, Organisation and Rules of the Scout association. The County is a trust established under its rules which are common to all Scouts.

The Trustees who served during the year and up to the date of signature of the financial statements were:

J Godber, County Chair

B Booth

J Orchard

C Root

E Menzies

(Resigned 27 September 2023)

S Marden

B Pickering

E Benfield

D Hillier

(Resigned 27 September 2023)

C Mitchell, County Commissioner

C N Burrige

(Resigned 12 September 2023)

K Hewitt, County Treasurer

B Howard

(Appointed 27 September 2023)

Recruitment and appointment of trustees

The Trustees are appointed in accordance with the Policy, Organisation and Rules of The Scout Association.

Organisational structure

The County is managed by the County Executive Committee, the members of which are the 'Charity Trustees' of the Scout County which is an educational charity. As charity trustees they are responsible for complying with legislation applicable to charities. This includes the registration, keeping proper accounts and making returns to the Charity Commission as appropriate.

The Board consists of Chair and Treasurer together with the Ex Officio, Elected, Nominated and when appropriate Co-opted Members. The position of County Secretary is no longer an ex officio position and the current incumbent is not a Trustee.

Members of the Trustee Board must complete 'Essential Information for Executive Committee', GDPR, Safety, Safeguarding and Trustee Introduction training within the first 5 months of joining the Board.

This County Executive Committee exists to support the County Commissioner in meeting the responsibilities of the appointments and is responsible for:

- The maintenance of County property;
- The raising of funds and the administration of County finance;
- The insurance of persons, property and equipment;
- County public occasions;
- Assisting in the recruitment of leaders and other adult support; and
- Appointing any sub committees that may be required.

Risk and Internal Controls

The County has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss. These include two signatories for all payments and a comprehensive insurance policy to ensure that insurable risks are covered.

DORSET COUNTY SCOUT COUNCIL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' 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 year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (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.

This report was approved by the Trustees, on

and signed on their behalf by:



.....
J Godber, County Chair
Trustee 27 Jul 2024
Dated:

.....
C Mitchell, County Commissioner
Trustee 27 Jul 2024
Dated:

DORSET COUNTY SCOUT COUNCIL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF DORSET COUNTY SCOUT COUNCIL

I report to the Trustees on my examination of the financial statements of Dorset County Scout Council (the charity) for the year ended 31 March 2024.

Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants in England & Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no 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 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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.

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 financial statements to be reached.



Matthew Haines FCA

Wadebridge House
16 Wadebridge Square
Poundbury
Dorchester
Dorset
DT1 3AQ

Dated:

5 August 2024.

DORSET COUNTY SCOUT COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Endowment funds 2024 £	Total 2024 £	Total 2023 £
Income from:						
Donations and legacies	4	52,506	6,114	-	58,620	75,883
Charitable activities	3	256,485	-	-	256,485	204,428
Investments	5	-	-	757	757	1,800
Total income and endowments		308,991	6,114	757	315,862	282,111
Expenditure on:						
Charitable activities	6	293,083	6,166	-	299,249	245,718
Governance	9	3,191	-	-	3,191	5,361
Total resources expended		296,274	6,166	-	302,440	251,079
Net gains/(losses) on investments	10	-	-	-	-	(1,599)
Net incoming/(outgoing) resources before transfers		12,717	(52)	757	13,422	29,433
Gross transfers between funds		8,550	-	(8,550)	-	-
Net movement in funds		21,267	(52)	(7,793)	13,422	29,433
Fund balances at 1 April 2023		950,397	20,510	137,611	1,108,518	1,079,085
Fund balances at 31 March 2024		971,664	20,458	129,818	1,121,940	1,108,518

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

DORSET COUNTY SCOUT COUNCIL

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	12		677,814		695,225
Current assets					
Debtors	13	9,476		220,512	
Cash at bank and in hand		469,257		388,508	
		<u>478,733</u>		<u>609,020</u>	
Creditors: amounts falling due within one year	14	<u>(34,607)</u>		<u>(195,727)</u>	
Net current assets			444,126		413,293
Total assets less current liabilities			<u>1,121,940</u>		<u>1,108,518</u>
Capital funds					
Endowment funds - general			129,818		137,611
Income funds					
Restricted funds	17		20,458		20,510
<u>Unrestricted funds</u>					
Designated funds	15	915,314		715,225	
General unrestricted funds		<u>56,350</u>		<u>235,172</u>	
			<u>971,664</u>		<u>950,397</u>
			<u>1,121,940</u>		<u>1,108,518</u>

15 Jul 2024

The financial statements were approved by the Trustees on



.....
J Godber, County Chair
Trustee

DORSET COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Dorset County Scout Council is a registered charity (no. 301214) and its principal office is at Buddens Scout Centre, Puddletown Road, Wareham, Dorset, BH20 7NU.

The financial statements have been prepared in accordance with the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

1.1 Going concern

The Trustees have considered the financial position of the Charity, both during the period and as a result of the COVID-19 pandemic, and have assessed both financial and operational risk. They are of the opinion that the Charity has sufficient financial resources to continue to operate as a going concern for the foreseeable future. Accordingly, the Trustees continue to adopt the going concern basis in the preparation of the financial statements.

1.2 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the Trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.3 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Assets for distribution are recognised only when distributed. Assets given for use by the charity are recognised when receivable. Stocks of undistributed donated goods are not valued for balance sheet purposes.

DORSET COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.4 Resources expended

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Income and expenses are included in the financial statements as they become receivable or due.

Expenses include VAT where applicable as the charity cannot reclaim it.

1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Freehold land and buildings	Freehold land not depreciated, static camp depreciated at 20% straight line basis
-----------------------------	---

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.6 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

DORSET COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

3 Charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Income from charitable activities	256,485	204,428

4 Donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total Unrestricted funds 2024 £	2023 £
Donations and gifts	52,506	6,114	58,620	75,883

5 Investments

	Endowment funds general 2024 £	Total 2023 £
Investment income	757	1,800

DORSET COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

6 Charitable activities

	Activities 2024 £	Activities 2023 £
Staff costs	-	(64)
Depreciation and impairment	17,411	17,411
Charitable expenditure	281,838	228,371
	<u>299,249</u>	<u>245,718</u>
Analysis by fund		
Unrestricted funds	293,083	238,876
Restricted funds	6,166	6,842
	<u>299,249</u>	<u>245,718</u>

7 Trustees

During the year, there were no retirement benefits accruing to employees who were also a trustee (2023 - nil) in respect of defined contribution pension schemes.

8 Employees

Employment costs	2024 £	2023 £
Wages and salaries	-	(64)
	<u>-</u>	<u>(64)</u>

There were no employees whose annual remuneration was £60,000 or more.

DORSET COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

9 Governance costs

	Unrestricted funds	Endowment funds	Total	Total
	2024	2024	2024	2023
	£		£	£
Independent examination fee	2,736	-	2,736	2,736
Governance expenses	455	-	455	2,363
Investment management fees	-	-	-	262
	<u>3,191</u>	<u></u>	<u>3,191</u>	<u>5,361</u>

10 Net gains/(losses) on investments

	Endowment funds general	Total
	2024	2023
	£	£
Revaluation of investments	-	(1,599)
	<u></u>	<u></u>

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

12 Tangible fixed assets

	Freehold land and buildings
	£
Cost	
At 1 April 2023	772,035
At 31 March 2024	<u>772,035</u>
Depreciation and impairment	
At 1 April 2023	76,810
Depreciation charged in the year	17,411
At 31 March 2024	<u>94,221</u>
Carrying amount	
At 31 March 2024	<u>677,814</u>
At 31 March 2023	<u>695,225</u>

DORSET COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

13 Debtors		2024	2023
		£	£
	Amounts falling due within one year:		
	Other debtors	627	4,768
	Prepayments and accrued income	8,849	215,744
		<u>9,476</u>	<u>220,512</u>
		<u><u>9,476</u></u>	<u><u>220,512</u></u>
14 Creditors: amounts falling due within one year		2024	2023
		£	£
	Deferred income	31,746	192,528
	Accruals	2,861	3,199
		<u>34,607</u>	<u>195,727</u>
		<u><u>34,607</u></u>	<u><u>195,727</u></u>

15 Designated funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	Movement in funds				Balance at 31 March 2024
	Balance at 1 April 2023	Income	Expenditure	Transfers in / out	
	£	£	£	£	£
Buddens Camping & Activity Centre	695,225	-	(17,411)	-	677,814
Reserves Fund	20,000	-	-	217,500	237,500
	<u>715,225</u>	<u>-</u>	<u>(17,411)</u>	<u>217,500</u>	<u>915,314</u>
	<u><u>715,225</u></u>	<u><u>-</u></u>	<u><u>(17,411)</u></u>	<u><u>217,500</u></u>	<u><u>915,314</u></u>

DORSET COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

16 Endowment funds

	Balance at 1 April 2023	Movement in funds				Balance at 31 March 2024
		Income	Expenditure	Transfers in/ out	Gains and losses	
	£	£	£	£	£	£
Colonel Pass fund	111,986	757	-	(8,550)	-	104,193
Antony Sanctuary fund	25,625	-	-	-	-	25,625
	<u>137,611</u>	<u>757</u>	<u>-</u>	<u>(8,550)</u>	<u>-</u>	<u>129,818</u>

The endowment funds are made up of the Colonel Pass fund a Permanent Endowment fund and the Anthony Sanctuary fund an Expendable Endowment fund. It was agreed with the Sanctuary trustees that the funds should be used for future capital improvements. A transfer has been made from the Sanctuary fund to the unrestricted fund in relation to improvements already made.

17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Balance at 1 April 2023	Movement in funds			Balance at 31 March 2024
		Income	Expenditure	Transfers in/ out	
	£	£	£	£	£
Regional Fund	7,135	6,114	(4,491)	-	8,758
Quality Programme Fund	1,175	-	(1,175)	-	-
Gregory Fund	12,200	-	(500)	-	11,700
	<u>20,510</u>	<u>6,114</u>	<u>(6,166)</u>	<u>-</u>	<u>20,458</u>

Included within restricted funds is the total of £8,758 (2023 - £7,135) which is held by the Dorset County Scout Council on behalf of the South West Region.

18 Analysis of net assets between funds

	Unrestricted Funds 2024	Restricted Funds 2024	Endowment Funds 2024	Total 2024	Total 2023
	£	£	£	£	£
Fund balances at 31 March 2024 are represented by:					
Tangible assets	677,814	-	-	677,814	695,225
Current assets/(liabilities)	293,850	20,458	129,818	444,126	413,293
	<u>971,664</u>	<u>20,458</u>	<u>129,818</u>	<u>1,121,940</u>	<u>1,108,518</u>

DORSET COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

19 Related party transactions

Transactions with related parties

During the year, no Trustee received any remuneration (2023 - nil)

During the year, no Trustee received any benefits in kind (2023 - nil)

During the year, expenses of £629 were reimbursed to Trustees (2023 - nil)

DORSET COUNTY SCOUT COUNCIL

England & Wales - Charity number 301214

Accounts

Charity registration number 301214

DORSET COUNTY SCOUT COUNCIL
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

DORSET COUNTY SCOUT COUNCIL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	J Godber, County Chair B Booth, County Commissioner J Orchard C Root E Menzies S Marden B Pickering E Benfield D Hillier C Mitchell, County Commissioner C N Burrige K Hewitt, County Treasurer	(Appointed 17 January 2023) (Appointed 17 January 2023) (Appointed 27 September 2022) (Appointed 17 January 2023)
Charity number	301214	
Principal address	Buddens Scout Centre Puddletown Road Wareham BH20 7NU	
Accountants	CB Reid Limited Wadebridge House 16 Wadebridge Square Poundbury Dorchester Dorset DT1 3AQ	

DORSET COUNTY SCOUT COUNCIL

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DORSET COUNTY SCOUT COUNCIL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The Purpose of Scouting

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

The Values of Scouting

As Scouts we are guided by these values:

Integrity - we act with integrity; we are honest, trustworthy and loyal.

Respect - we have self-respect and respect for others.

Care - we support others and take care of the world in which we live.

Belief - we explore our faiths, beliefs and attitudes.

Co-operation - we make a positive difference; we co-operate with others and make friends.

The Scout Method

Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting and:

- enjoy what they are doing and have fun
- take part in activities indoors and outdoors
- learn by doing
- share in spiritual reflection
- take responsibility and make choices
- undertake new and challenging activities
- make and live by their Promise.

Activities for achieving objectives

Our aim is to promote the development of young people in achieving their full physical, intellectual, social and spiritual potential, as individuals, as responsible citizens and as members of their local, national and international communities.

We arrange a programme of camps, sports and other activities to which all young people in the County are encouraged to participate as well as providing training for all adult leaders.

Each week we provide 6,000 young people the opportunity to enjoy fun and adventure while developing the skills they need to succeed now and in the future. We are talking about teamwork, leadership and resilience. We celebrate diversity and stand against intolerance, always. We are part of a worldwide movement, creating stronger communities and inspiring positive futures.

We are proud to say we are a Values based movement.

Public benefit statement

The County meets the Charity Commission's public benefit criteria under both the advancement of education and the advancement of citizenship or community development headings.

DORSET COUNTY SCOUT COUNCIL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance

We organised and led a trip in August 2022 to Kandersteg in Switzerland for over 200 young people, and planning and organisation continues for World Scout Jamboree in August 2023 in South Korea with 64 young people from Dorset (and our Channel Island colleagues) set for the experience of a lifetime.

Our partnership with Rockley Watersports Ltd to run our Buddens campsite and activity centre continues from strength to strength with significant numbers of young people enjoying time there and benefitting from the wide range of activities on offer. An awful lot of work has been done to significantly improve the site, with investment in additional and improved facilities particularly focused on improved quality and extended capacity of toilets and shower blocks.

Financial review

Reserves policy

The County's policy on reserves is to hold sufficient resources to continue the charitable activities of the County should income and fundraising activities fall short. The County Executive committee considers that the County should hold a sum equivalent to 12 months' running costs, circa £20,000.

The County Executive regularly monitors the levels of bank balances and the interest rates received to ensure the group obtained maximum value and income from its banking arrangements.

DORSET COUNTY SCOUT COUNCIL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Structure, governance and management

Governance

The County's governing documents are those of the The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and the Policy, Organisation and Rules of the Scout association. The County is a trust established under its rules which are common to all Scouts.

The Trustees who served during the year and up to the date of signature of the financial statements were:

J Godber, County Chair

J Hooper

(Resigned 31 March 2023)

B Booth, County Commissioner

J Orchard

C Root

E Menzies

S Marden

B Pickering

E Benfield

D Hillier

(Appointed 17 January 2023)

C Mitchell, County Commissioner

(Appointed 17 January 2023)

C N BurrIDGE

(Appointed 27 September 2022)

K Hewitt, County Treasurer

(Appointed 17 January 2023)

Recruitment and appointment of trustees

The Trustees are appointed in accordance with the Policy, Organisation and Rules of The Scout Association.

Organisational structure

The County is managed by the County Executive Committee, the members of which are the 'Charity Trustees' of the Scout County which is an educational charity. As charity trustees they are responsible for complying with legislation applicable to charities. This includes the registration, keeping proper accounts and making returns to the Charity Commission as appropriate.

The Committee consists of 3 independent representatives, Chair, Treasurer and Secretary together with the Elected, Nominated and when appropriate Co-opted Members.

Members of the Executive Committee complete 'Essential Information for Executive Committee' training within the first 5 months of joining the committee.

This County Executive Committee exists to support the County Commissioner in meeting the responsibilities of the appointments and is responsible for:

- The maintenance of County property;
- The raising of funds and the administration of County finance;
- The insurance of persons, property and equipment;
- County public occasions;
- Assisting in the recruitment of leaders and other adult support; and
- Appointing any sub committees that may be required.

Risk and Internal Controls

The County has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss. These include two signatories for all payments and a comprehensive insurance policy to ensure that insurable risks are covered.

DORSET COUNTY SCOUT COUNCIL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' 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 year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (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.

This report was approved by the Trustees, on



.....
J Godber, County Chair
Trustee 17 Sep 2023
Dated:

and signed on their behalf by:



.....
C Mitchell, County Commissioner
Trustee 17 Sep 2023
Dated:

DORSET COUNTY SCOUT COUNCIL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF DORSET COUNTY SCOUT COUNCIL

I report to the Trustees on my examination of the financial statements of Dorset County Scout Council (the charity) for the year ended 31 March 2023.

Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants in England & Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no 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 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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.

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 financial statements to be reached.



Matthew Haines FCA

Wadebridge House
16 Wadebridge Square
Poundbury
Dorchester
Dorset
DT1 3AQ

Dated: 20 September 2023

DORSET COUNTY SCOUT COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Endowment funds 2023 £	Total 2023 £	Total 2022 £
<u>Income from:</u>						
Donations and legacies	4	75,883	-	-	75,883	95,059
Charitable activities	3	204,428	-	-	204,428	947
Investments	5	-	-	1,800	1,800	2,016
Total income and endowments		280,311	-	1,800	282,111	98,022
<u>Expenditure on:</u>						
Charitable activities	6	238,876	6,842	-	245,718	74,441
Governance	10	5,099	-	262	5,361	12,231
Total resources expended		243,975	6,842	262	251,079	86,672
Net gains/(losses) on investments	11	-	-	(1,599)	(1,599)	1,811
Net incoming/(outgoing) resources before transfers		36,336	(6,842)	(61)	29,433	17,954
Gross transfers between funds		116,400	-	(116,400)	-	-
Net movement in funds		152,736	(6,842)	(116,461)	29,433	17,954
Fund balances at 1 April 2022		797,661	27,352	254,072	1,079,085	1,061,131
Fund balances at 31 March 2023		950,397	20,510	137,611	1,108,518	1,079,085

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

DORSET COUNTY SCOUT COUNCIL


BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets	13		695,225		712,635
Investments	14		-		94,621
			<u>695,225</u>		<u>807,256</u>
Current assets					
Debtors	15	220,512		64,165	
Cash at bank and in hand		388,508		340,432	
		<u>609,020</u>		<u>404,597</u>	
Creditors: amounts falling due within one year	16	(195,727)		(132,768)	
Net current assets			413,293		271,829
Total assets less current liabilities			<u>1,108,518</u>		<u>1,079,085</u>
Capital funds					
Endowment funds - general			137,611		254,072
Income funds					
Restricted funds	19		20,510		27,352
<u>Unrestricted funds</u>					
Designated funds	17	715,225		720,346	
General unrestricted funds		235,172		37,910	
			<u>950,397</u>		<u>797,661</u>
			<u>1,108,518</u>		<u>1,079,085</u>

12 Sep 2023

The financial statements were approved by the Trustees on



.....
J Godber, County Chair
Trustee

DORSET COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Dorset County Scout Council is a registered charity (no. 301214) and its principal office is at Buddens Scout Centre, Puddletown Road, Wareham, Dorset, BH20 7NU.

The financial statements have been prepared in accordance with the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

1.1 Going concern

The Trustees have considered the financial position of the Charity, both during the period and as a result of the COVID-19 pandemic, and have assessed both financial and operational risk. They are of the opinion that the Charity has sufficient financial resources to continue to operate as a going concern for the foreseeable future. Accordingly, the Trustees continue to adopt the going concern basis in the preparation of the financial statements.

1.2 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the Trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.3 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Assets for distribution are recognised only when distributed. Assets given for use by the charity are recognised when receivable. Stocks of undistributed donated goods are not valued for balance sheet purposes.

DORSET COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.4 Resources expended

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Income and expenses are included in the financial statements as they become receivable or due.

Expenses include VAT where applicable as the charity cannot reclaim it.

1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Freehold land and buildings	Freehold land not depreciated, static camp depreciated at 20% straight line basis
-----------------------------	---

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.6 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

DORSET COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

3 Charitable activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Income from charitable activities	204,428	5,740

4 Donations and legacies

	Unrestricted funds 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and gifts	75,883	80,059	15,000	95,059

5 Investments

	Endowment funds general 2023 £	Total 2022 £
Investment income	1,800	2,016

DORSET COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

6 Charitable activities

	Activities 2023 £	Activities 2022 £
Staff costs	(64)	11,618
Depreciation and impairment	17,411	14,711
Charitable expenditure	228,371	47,760
Pension costs	-	352
	<u>245,718</u>	<u>74,441</u>
Analysis by fund		
Unrestricted funds	238,876	61,187
Restricted funds	6,842	13,254
	<u>245,718</u>	<u>74,441</u>

7 Net income/(expenditure)

	2023 £	2022 £
This is stated after charging:		
Independent examination	2,280	2,180
Depreciation of owned tangible fixed assets	17,410	14,711
	<u>19,690</u>	<u>16,891</u>

8 Trustees

During the year, there were no retirement benefits accruing to employees who were also a trustee (2022 - 1) in respect of defined contribution pension schemes.

DORSET COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

9 Employees

Employment costs	2023 £	2022 £
Wages and salaries	(64)	11,410
Other pension costs	-	560
	<u>(64)</u>	<u>11,970</u>

There were no employees whose annual remuneration was £60,000 or more.

10 Governance costs

	Unrestricted funds 2023	Endowment funds 2023	Total 2023 £	Total 2022 £
Independent examination fee	2,280	-	2,280	2,280
Governance expenses	2,819	-	2,819	8,676
Investment management fees	-	262	262	1,275
	<u>5,099</u>	<u>262</u>	<u>5,361</u>	<u>12,231</u>

11 Net gains/(losses) on investments

	Endowment funds general 2023 £	Total 2022 £
Revaluation of investments	(1,599)	1,811
	<u>(1,599)</u>	<u>1,811</u>

12 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

DORSET COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

13 Tangible fixed assets

	Freehold land and buildings £
Cost	
At 1 April 2022	772,035
At 31 March 2023	772,035
Depreciation and impairment	
At 1 April 2022	59,400
Depreciation charged in the year	17,410
At 31 March 2023	76,810
Carrying amount	
At 31 March 2023	695,225
At 31 March 2022	712,635

14 Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 April 2022	94,621
Valuation changes	(1,861)
Disposals	(92,760)
At 31 March 2023	-
Carrying amount	
At 31 March 2023	-
At 31 March 2022	94,621

15 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Other debtors	4,768	6,997
Prepayments and accrued income	215,744	57,168
	220,512	64,165

DORSET COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

16 Creditors: amounts falling due within one year

	2023 £	2022 £
Deferred income	192,528	129,880
Accruals	3,199	2,888
	<u>195,727</u>	<u>132,768</u>

17 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds				
	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in / out £	Balance at 31 March 2023 £
Buddens Camping & Activity Centre	712,636	-	(17,411)	-	695,225
Reserves Fund	20,000	-	-	-	20,000
	<u>732,636</u>	<u>-</u>	<u>(17,411)</u>	<u>-</u>	<u>715,225</u>

18 Endowment funds - designated

	Movement in funds					
	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/ out £	Revaluations, gains and losses £	Balance at 31 March 2023 £
Colonel Pass fund	113,847	-	(1,861)	-	-	111,986
Antony Sanctuary fund	140,225	-	-	(114,600)	-	25,625
	<u>254,072</u>	<u>-</u>	<u>(1,861)</u>	<u>(114,600)</u>	<u>-</u>	<u>137,611</u>

The endowment funds are made up of the Colonel Pass fund a Permanent Endowment fund and the Anthony Sanctuary fund an Expendable Endowment fund. It was agreed with the Sanctuary trustees that the funds should be used for future capital improvements. A transfer has been made from the Sanctuary fund to the unrestricted fund in relation to improvements already made.

DORSET COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

19 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Balance at 31 March 2023 £
	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/ out £	
Regional Fund	12,177	-	(5,042)	-	7,135
Quality Programme Fund	1,175	-	-	-	1,175
Gregory Fund	14,000	-	(1,800)	-	12,200
	<u>27,352</u>	<u>-</u>	<u>(6,842)</u>	<u>-</u>	<u>20,510</u>

Included within restricted funds is the total of £7,135 (2022 - £12,177) which is held by the Dorset County Scout Council on behalf of the South West Region.

20 Analysis of net assets between funds

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £	Total 2022 £
Fund balances at 31 March 2023 are represented by:					
Tangible assets	695,225	-	-	695,225	712,635
Investments		-	-	-	94,896
Current assets/(liabilities)	255,172	20,510	137,611	413,293	271,554
	<u>950,397</u>	<u>20,510</u>	<u>137,611</u>	<u>1,108,518</u>	<u>1,079,085</u>

21 Related party transactions

Transactions with related parties

During the year, no Trustee received any remuneration (2022 - £11,748)

During the year, no Trustee received any benefits in kind (2022 - nil)

During the year, expenses were reimbursed to Trustees of £332 (2022 - £1,691)

DORSET COUNTY SCOUT COUNCIL

England & Wales - Charity number 301214

Accounts

DORSET COUNTY SCOUT COUNCIL
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

DORSET COUNTY SCOUT COUNCIL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	J Godber, County Chair J Hooper B Booth, County Commissioner J Orchard C Root E Menzies S Marden (Appointed 28 September 2021) B Pickering (Appointed 28 September 2021) E Benfield (Appointed 28 September 2021)
Charity number	301214
Principal address	Buddens Scout Centre Puddletown Road Wareham BH20 7NU
Accountants	CB Reid Limited Wadebridge House 16 Wadebridge Square Poundbury Dorchester Dorset DT1 3AQ
Investment advisors	Charles Stanley Vadatech House Hounslow Business Park Bulls Copse Road Southampton SO40 9LR

DORSET COUNTY SCOUT COUNCIL

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DORSET COUNTY SCOUT COUNCIL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2022

The Trustees present their annual report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2016).

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- Integrity - we act with integrity, we are honest, trustworthy and loyal.
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- Care - we support others and take care of the world in which we live.
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Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting and:

- enjoy what they are doing and have fun
- take part in activities indoors and outdoors
- learn by doing
- share in spiritual reflection
- take responsibility and make choices
- undertake new and challenging activities
- make and live by their Promise.

Activities for achieving objectives

Our aim is to promote the development of young people in achieving their full physical, intellectual, social and spiritual potential, as individuals, as responsible citizens and as members of their local, national and international communities.

Arranging a programme of camps, sports and other activities to which all young people in the County are encouraged to participate as well as providing training for all adult leaders.

Each week we provide 6,000 young people the opportunity to enjoy fun and adventure while developing the skills they need to succeed now and in the future. We are talking about teamwork, leadership and resilience. We celebrate diversity and stand against intolerance, always. We are part of a worldwide movement, creating stronger communities and inspiring positive futures.

We are proud to say we are a Values based movement.

Public benefit statement

The County meets the Charity Commission's public benefit criteria under both the advancement of education and the advancement of citizenship or community development headings.

DORSET COUNTY SCOUT COUNCIL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Achievements and performance

A lot of activity took place to restart face to face Scouting after the prolonged period of 'digital Scouting' through the pandemic. It is pleasing to report that overall the number of young people and adults stood up very well and only minor losses were encountered, a tribute to all those that put in sterling work to deliver Scouting across the internet and maintain some sense of normality.

Planning and recruitment have taken place for two significant events, a trip in August 2022 to Kandersteg in Switzerland for over 200 young people, and World Scout Jamboree in 2023 in South Korea with 64 young people from Dorset (and our Channel Island colleagues) set for the experience of a lifetime.

Despite all the difficulties we saw a bumper year for Queen's Scouts with 17 picking up the award at a superb evening of celebration in Blandford Forum.

April 2021 saw the start of our partnership with Rockley Watersports Ltd to run our Buddens campsite and activity centre. An awful lot of work has been done to significantly improve the site, with investment in additional and improved facilities, and planning approval for continued development. Rockley's professional approach and methods have helped quickly bring the site back on stream with healthy levels of bookings for 2022 and significant promise for beyond.

Financial review

Reserves policy

The County's policy on reserves is to hold sufficient resources to continue the charitable activities of the County should income and fundraising activities fall short. The County Executive committee considers that the County should hold a sum equivalent to 12 months' running costs, circa £20,000.

The County held reserves of approximately £20,000 against this year end. This is above the level required for operating expenses. However, this can be explained by the need to review the level of running costs per annum.

The County Executive regularly monitors the levels of bank balances and the interest rates received to ensure the group obtained maximum value and income from its banking arrangements.

DORSET COUNTY SCOUT COUNCIL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Structure, governance and management

Governance

The County's governing documents are those of the The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and the Policy, Organisation and Rules of the Scout Association. The County is a trust established under its rules which are common to all Scouts.

The Trustees who served during the year and up to the date of signature of the financial statements were:

J Godber, County Chair

J Hooper

B Booth, County Commissioner

E Poppitt

(Resigned 12 November 2021)

K Old MBE

(Resigned 28 September 2021)

J Orchard

D Hines

(Resigned 28 September 2021)

B Jones

(Resigned 28 September 2021)

I Smewing

(Resigned 28 September 2021)

C Root

E Menzies

C Whitewood

(Resigned 28 September 2021)

S Marden

(Appointed 28 September 2021)

B Pickering

(Appointed 28 September 2021)

E Benfield

(Appointed 28 September 2021)

Recruitment and appointment of trustees

The Trustees are appointed in accordance with the Policy, Organisation and Rules of The Scout Association.

Organisational structure

The County is managed by the County Executive Committee, the members of which are the 'Charity Trustees' of the Scout County which is an educational charity. As charity trustees they are responsible for complying with legislation applicable to charities. This includes the registration, keeping proper accounts and making returns to the Charity Commission as appropriate.

The Committee consists of 3 independent representatives, Chair, Treasurer and Secretary together with the Elected, Nominated and when appropriate Co-opted Members.

Members of the Executive Committee complete 'Essential Information for Executive Committee' training within the first 5 months of joining the committee.

This County Executive Committee exists to support the County Commissioner in meeting the responsibilities of the appointments and is responsible for:

- The maintenance of County property;
- The raising of funds and the administration of County finance;
- The insurance of persons, property and equipment;
- County public occasions;
- Assisting in the recruitment of leaders and other adult support; and
- Appointing any sub committees that may be required.

The County has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss. These include two signatories for all payments and a comprehensive insurance policy to ensure that insurable risks are covered.

DORSET COUNTY SCOUT COUNCIL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' 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 year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (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.

This report was approved by the Trustees, on

and signed on their behalf by:


J Gibbs, County Chair

Trustee

Dated: 13/4/22


B Booth, County Commissioner

Trustee

Dated: 13/4/22

DORSET COUNTY SCOUT COUNCIL
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF DORSET COUNTY SCOUT COUNCIL

I report to the Trustees on my examination of the financial statements of Dorset County Scout Council (the charity) for the year ended 31 March 2022.

Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no 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 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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.

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 financial statements to be reached.



Matthew Haines FCA

Wadebridge House
16 Wadebridge Square
Poundbury
Dorchester
Dorset
DT1 3AQ

Dated: 28 September 2022

DORSET COUNTY SCOUT COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Endowment funds 2022 £	Total 2022 £	Total 2021 £
Income from:						
Donations and legacies	4	80,059	15,000	-	95,059	75,299
Charitable activities	3	5,740	-	-	5,740	947
Investments	5	-	-	2,016	2,016	4,759
Total income and endowments		85,799	15,000	2,016	102,815	81,005
Expenditure on:						
Charitable activities	6	61,187	13,254	-	74,441	56,196
Governance	10	10,956	-	1,275	12,231	8,493
Total resources expended		72,143	13,254	1,275	86,672	64,689
Net gains/(losses) on investments	11	-	-	1,811	1,811	(931)
Net incoming resources before transfers		13,656	1,746	2,562	17,954	15,385
Gross transfers between funds		25,749	(23,720)	(2,029)	-	-
Net movement in funds		39,405	(21,974)	523	17,954	15,385
Fund balances at 1 April 2021		758,256	49,326	253,549	1,061,131	1,045,746
Fund balances at 31 March 2022		797,661	27,352	254,072	1,079,085	1,061,131

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

DORSET COUNTY SCOUT COUNCIL


BALANCE SHEET


AS AT 31 MARCH 2022

	Notes	2022		2021	
		€	£	€	£
Fixed assets					
Tangible assets	12		712,635		700,345
Investments	13		94,621		94,896
			<u>807,256</u>		<u>795,241</u>
Current assets					
Debtors	14	64,165		14,300	
Cash at bank and in hand		340,432		267,626	
		<u>404,597</u>		<u>281,926</u>	
Creditors: amounts falling due within one year	15	(132,768)		(16,336)	
Net current assets			<u>271,829</u>		<u>265,590</u>
Total assets less current liabilities			<u>1,079,085</u>		<u>1,061,131</u>
Capital funds					
Endowment funds - general			254,072		253,549
Income funds					
Restricted funds	17		27,352		49,326
Unrestricted funds					
Designated funds	18	732,636		720,346	
General unrestricted funds		65,025		37,910	
			<u>797,661</u>		<u>758,256</u>
			<u>1,079,085</u>		<u>1,061,131</u>

The financial statements were approved by the Trustees on

13/9/22


J. Gubbins, County Chair
Trustee


J. Hooper
Trustee

DORSET COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

Dorset County Scout Council is a registered charity (no. 301214) and its principal office is at Buddens Scout Centre, Puddletown Road, Wareham, Dorset, BH20 7NJ.

The financial statements have been prepared in accordance with the Charities Act 2011 and '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)' (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

1.1 Going concern

The Trustees have considered the financial position of the Charity, both during the period and as a result of the COVID-19 pandemic, and have assessed both financial and operational risk. They are of the opinion that the Charity has sufficient financial resources to continue to operate as a going concern for the foreseeable future. Accordingly, the Trustees continue to adopt the going concern basis in the preparation of the financial statements.

1.2 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the Trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.3 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Assets for distribution are recognised only when distributed. Assets given for use by the charity are recognised when receivable. Stocks of undistributed donated goods are not valued for balance sheet purposes.

DORSET COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.4 Resources expended

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less, if not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Income and expenses are included in the financial statements as they become receivable or due.

Expenses include VAT where applicable as the charity cannot reclaim it.

1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Freehold land and buildings

Freehold land not depreciated, static camp depreciated at 20% straight line basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.6 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

DORSET COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

3 Charitable activities

	Unrestricted funds 2022 €	Unrestricted funds 2021 €
Income from charitable activities	5,740	947

4 Donations and legacies

	Unrestricted funds 2022 €	Restricted funds 2022 €	Total 2022 €	Unrestricted funds 2021 €	Restricted funds 2021 €	Total 2021 €
Donations and gifts	80,059	15,000	95,059	64,799	10,500	75,299

5 Investments

	Unrestricted funds 2022 €	Endowment funds general 2022 €	Total 2022 €	Total 2021 €
Investment income	-	2,016	2,016	4,759
For the year ended 31 March 2021	1,897	2,862		4,759

DORSET COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

6 Charitable activities

	Activities 2022 €	Activities 2021 €
Staff costs	11,618	18,659
Depreciation and impairment	14,711	14,711
Charitable expenditure	47,760	22,266
Pension costs	352	560
	<u>74,441</u>	<u>56,196</u>
Analysis by fund		
Unrestricted funds	61,187	56,196
Restricted funds	13,254	-
	<u>74,441</u>	<u>56,196</u>
For the year ended 31 March 2021		
Unrestricted funds	<u>56,196</u>	

7 Net income/(expenditure)

This is stated after charging:

	2022 €	2021 €
Independent examination	2,180	2,180
Depreciation of owned tangible fixed assets	14,711	14,711
	<u>16,891</u>	<u>16,891</u>

8 Trustees

During the year, retirement benefits were accruing to one employee who was also a trustee (2021 - 1) in respect of defined contribution pension schemes.

DORSET COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

9 Employees

Number of employees

2022 Number	2021 Number
-	1
<u> </u>	<u> </u>

The full time equivalent average number of employees in the year was 0.60 (2021: 0.97).

Employment costs

	2022 €	2021 €
Wages and salaries	11,618	18,059
Other pension costs	352	560
	<u>11,970</u>	<u>19,219</u>

There were no employees whose annual remuneration was £50,000 or more.

10 Governance costs

	Unrestricted funds	Endowment funds	Total	Total
	2022	2022	2022	2021
			€	€
Independent examination fee	2,280	-	2,280	2,180
Governance expenses	8,676	-	8,676	5,200
Investment management fees	-	1,275	1,275	1,020
	<u>10,956</u>	<u>1,275</u>	<u>12,231</u>	<u>8,400</u>

11 Net gains/(losses) on investments

	Endowment funds general	Total
	2022	2021
	€	€
Revaluation of investments	1,611	(931)
	<u> </u>	<u> </u>

DORSET COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

12 Tangible fixed assets

	Freehold land and buildings €
Cost	
At 1 April 2021	745,035
Additions	27,000
	<hr/>
At 31 March 2022	772,035
	<hr/>
Depreciation and impairment	
At 1 April 2021	44,689
Depreciation charged in the year	14,711
	<hr/>
At 31 March 2022	59,400
	<hr/>
Carrying amount	
At 31 March 2022	712,635
	<hr/>
At 31 March 2021	700,345
	<hr/>

13 Fixed asset investments

	Listed Investments €
Cost or valuation	
At 1 April 2021	94,896
Additions	34,274
Valuation changes	1,811
Disposals	(36,360)
	<hr/>
At 31 March 2022	94,621
	<hr/>
Carrying amount	
At 31 March 2022	94,621
	<hr/>
At 31 March 2021	94,896
	<hr/>

DORSET COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

14 Debtors

	2022	2021
	£	£
Amounts falling due within one year:		
Other debtors	6,907	9,319
Prepayments and accrued income	57,168	4,984
	<u>64,165</u>	<u>14,300</u>

15 Creditors: amounts falling due within one year

	2022	2021
	£	£
Deferred income	129,800	10,377
Other creditors	-	109
Accruals	2,888	5,850
	<u>132,768</u>	<u>16,336</u>

16 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2021	Movement in funds			Balance at 31 March 2022
		Income	Expenditure	Transfers in / out	
	£	£	£	£	£
Buddens Camping & Activity Centre	700,346	-	(14,710)	27,000	712,636
Reserves Fund	20,000	-	-	-	20,000
	<u>720,346</u>	<u>5,740</u>	<u>(21,280)</u>	<u>27,830</u>	<u>732,636</u>

DORSET COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

17 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2021	Movement in funds			Balance at 31 March 2022
		Income	Expenditure	Transfers in/ out	
	£	£	£	£	£
Buddens Development Fund	30,355	-	(8,635)	(23,720)	-
Regional Fund	13,606	-	(1,429)	-	12,177
Quality Programme Fund	5,365	-	(4,190)	-	1,175
Gregory Fund	-	15,000	(1,000)	-	14,000
	<u>49,326</u>	<u>15,000</u>	<u>(13,254)</u>	<u>(23,720)</u>	<u>27,352</u>

Included within restricted funds is the total of £12,177 (2021 - £13,606) which is held by the Dorset County Scout Council on behalf of the South West Region.

18 Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total	Total
	2022	2022	2022	2022	2021
	£	£	£	£	£
Fund balances at 31 March 2022 are represented by:					
Tangible assets	712,635	-	-	712,635	700,345
Investments	-	-	94,621	94,621	94,896
Current assets/(liabilities)	85,026	27,352	159,451	271,829	265,890
	<u>797,661</u>	<u>27,352</u>	<u>254,072</u>	<u>1,079,085</u>	<u>1,061,131</u>

19 Related party transactions

Transactions with related parties

During the year, one Trustee received remuneration of £11,748 (2021 - £18,669)

During the year, no Trustee received any benefits in kind (2021 - nil)

During the year, expenses were reimbursed to Trustees of £1,591 (2021 - £590)

DORSET COUNTY SCOUT COUNCIL

England & Wales - Charity number 301214

Accounts



Dorset

Annual Review 2020/2021

Achievements/Performance & Plans for the Future

dorsetscouts.org.uk/volunteer

#SkillsForLife

Chair's Report

Well, that was a **weird** year! I have more reason than most to thank the NHS, who managed to save my life three times (not Covid-related), and we all can be grateful for some truly wonderful people who have gone the extra mile day in and day out. Our Leaders have also performed above and beyond, delivering for young people across the County in incredibly difficult times; we all hope that the worst is now behind us. And on a note of looking ahead, I am excited to see a future for Buddens that includes our new partners, Rockley Watersports Limited. Some quick win improvements have already been made, and we are looking together at improving the site and young people's experience with additional climbing and activity facilities, extended and new toilet and shower provision, and a more permanent structure for all-weather dining.

I am truly looking forward to a more normal year and supporting your County Commissioner delivering scouting in County, Groups and Districts.



campfire songs from home

Brownsea 113 took place 26/27 June 2020 - our virtual County Camp we 'sailed' to Brownsea Island and all enjoyed setting up camp, cooking, competitions, scavenger hunt, singing and star gazing!

What's happened over the past year?

Lots! Hello Zoom! Whilst having to make their own adjustments to living in a pandemic many of our Leaders and Supporters set about getting online via zoom to hold their meetings – keeping Dorset Scouts Young People connected and supported with activities and discussions and making plans for the future when 'normal' returns. Did you know you can make cakes and cookies virtually and go camping all together but not together!!

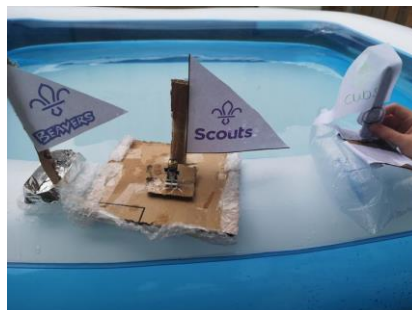


Image caption: happy camping from home

County Commissioner's Report

It gives me immense pleasure and pride to contribute to this year's Annual Review. As you can see, despite all the challenges of restrictions on face-to-face Scouting, disruptions to work, school and home life, an incredible programme of activities and achievement has continued. The determination and creativity of our adult volunteers, supporters and young people has been amazing to witness, with so many ingenious ways found to come together both online and then safely in person. Our adults did an enormous amount of work to implement Covid Safe procedures and to adapt programmes for outside and socially distanced delivery. On this last point we must also give a huge thanks to our young people and families, both for sticking with us as we got to grips with all the requirements and for following all the new rules.

As you can see, several of our young people have achieved the top awards in Scouting, the Queen's Scout Award and Gold DofE. This is a massive achievement for all of them. What we can't show you is the hundreds of young people who have achieved the similar awards in each of our sections. In Beavers, Subs, Scouts and Explorers, young people, supported by our amazing adults worked imaginatively to complete all the challenge badges and achieve the Chief Scout's Bronze, Silver, Gold or Platinum awards. Many congratulations to all of you.

Buddens Activity Centre

We've been working together with Scout Adventures to establish the best way forward to ensure the future success of the centre and therefore decided to end the agreement on the 31st March 2021.

To ensure the continued success of Buddens, we have entered a new partnership with Rockley Water Sports, a respected local provider, who have been overseeing the operation of the centre since 1st April 2021. We look forward to a bright future ahead for the centre!

Beaver 35! 26/27 June 2021 - Another virtual celebration for Beaver Scouts 35th Birthday! Everyone knows what they are doing now and our wonderful Beavers and Leaders and Parents got involved to mark the occasion – at this stage of the pandemic we had the green light to meet face to face so some colonies managed to meet safely to eat cake!

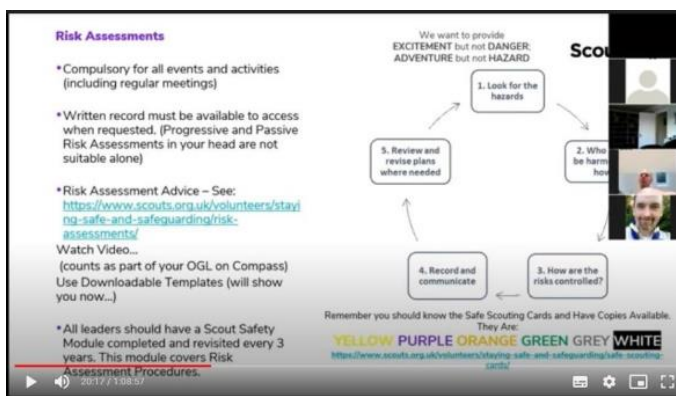


Thank you to all our Leaders who were inspirational during the pandemic and a gigantic thank you to our, Beavers, Cubs, Scouts, Explorers and Network for keeping on going – lets explore and be more!

To support our Leaders in the rather complicated world of getting back to normal we held a Covid Recovery Workshop kindly run by HQ Scout Growth U& Development Officers via zoom.



To refresh, prepare and link in with our Sections to get feedback, we held one hour Sectional Support Workshops for Leaders with a Q&A session to finish.



Queen Scout Awards

The Queen's Scout Award is the top achievement for Explorer Scouts and Scout Network members and comprises of a variety of activities to complete. Congratulations go to

- Ben Howard – Wareham & Isle of Purbeck
- Anona Mann - Poole
- Ebony Benfield - Bournemouth
- Ian Smewing - Christchurch
- Elliott Ray - Christchurch
- Zoe Rowbotham – Wareham & Isle of Purbeck
- Jack Ogden - Christchurch
- Ben Woodcock – Weymouth & Portland



Dorset's Queens Scouts

Gold DofE Awards



When our Younger Members do their DofE they commit to creating their personal programme of activities: helping others, pushing yourself physically, gaining skills, exploring the countryside and, for Gold, going on a residential. The Queen's Scout Award (QSA) is linked closely to the Duke of Edinburgh's Gold Award and it is worth working on the two awards together. Well done to our Bronze and Silver Awards achievers and Congratulations go to....

Ian Smewing – Christchurch
 Ryan Gerrett – Wareham & Isle of Purbeck
 Sonny Browning – Wareham & Isle of Purbeck

We are holding a QS and Gold DofE Awards Evening in December 2021 and will showcase the event via our media.



Adult Training

Scouting is not only about young people, but also about the development of our 3000+ adults in Dorset. This happens as we scout and through training. Scouting is about teamwork and we're there to support together every step of the way.

Face to face training had to come to a halt also during the pandemic. But behind the scenes our teams were keeping check on compliance and mandatory online training, including Safety & Safeguarding. Now we are able to safely return face to face we have a programme in place to catch up with First Aid Training which requires getting together to hold First Aid sessions alongside the online methods

Whats planned for the future?



We're so excited that Dorset has been allocated 6 patrols to become part of the UK Contingent to the 25th World Scout Jamboree in South Korea during 2023. That means we need to recruit 6 adult volunteers to become the Unit Leadership Team who make sure that our 54 young people will be empowered to be bold and brave to make the most of the life shaping experience the World Scout Jamboree will provide. Good luck everyone for selection camps!

Activities and Permit Training

Dorset Scouts Activity Calendar will bounce back for 2022 to include Sailing Camps, Climbing, Hill Walking, Air Activities, Frostbite and amongst all our favourites a new activity is being introduced



We will have 18 Leaders trained by British Fencing! On completion of the 1 day Core Coach Course, which is bespoke for Scout leaders, they will be able to deliver fencing for up to 12 Scouts using the plastic fencing equipment purchased.



Our Scouts on Coaches team are back! This time they are taking our Scouts and Explorers to Switzerland and France. Camping at Kandersteg International Scouts Centre in Switzerland and at a Scout Centre just outside of Paris.

238 participants from Dorset, 4 coaches and 1 trailer!!

Awards Celebration Evening

Cancelled March last year. At last, taking place on 17th September 2021 we will be holding a wonderful evening to celebrate our young people and adults in Dorset. Find out more about the evening's Awards on [Scouts Website](https://www.dorsetscouts.org.uk) and Facebook [#celebrate](https://www.facebook.com/dorsetscouts)



Volunteer Recruitment

We are recruiting! We need your help to spread the word. Volunteers can start their journey here: <https://www.dorsetscouts.org.uk/volunteer>

Follow us on [Facebook](https://www.facebook.com/dorsetscouts)

[#behindthenecker](https://www.instagram.com/behindthenecker) see what our volunteers have to say about Scouting in Dorset



DORSET COUNTY SCOUT COUNCIL
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

DORSET COUNTY SCOUT COUNCIL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

J Godber, County Chair
Miss J Hooper, Treasurer
B Booth, County Commissioner
Miss E Poppitt, County Secretary
K Old MBE
Mrs J Orchard
D Hines
B Jones
I Smewing
C Root (Appointed 29 September 2020)
E Menzies (Appointed 29 September 2020)
C Whitewood (Appointed 29 September 2020)

Charity number

301214

Principal address

Buddens Scout Centre
Puddletown Road
Wareham
BH20 7NU

Accountants

CB Reid Limited
Wadebridge House
16 Wadebridge Square
Poundbury
Dorchester
Dorset
DT1 3AQ

Investment advisors

Charles Stanley
Vadatech House
Hounslow Business Park
Bulls Copse Road
Southampton
SO40 9LR

DORSET COUNTY SCOUT COUNCIL

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DORSET COUNTY SCOUT COUNCIL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2021

The Trustees present their report and financial statements for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The Purpose of Scouting

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

The Values of Scouting

As Scouts we are guided by these values:

Integrity - we act with integrity; we are honest, trustworthy and loyal.

Respect - we have self-respect and respect for others.

Care - we support others and take care of the world in which we live.

Belief - we explore our faiths, beliefs and attitudes.

Co-operation - we make a positive difference; we co-operate with others and make friends.

The Scout Method

Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting and:

- enjoy what they are doing and have fun
- take part in activities indoors and outdoors
- learn by doing
- share in spiritual reflection
- take responsibility and make choices
- undertake new and challenging activities
- make and live by their Promise.

Activities for achieving objectives

Our aim is to promote the development of young people in achieving their full physical, intellectual, social and spiritual potential, as individuals, as responsible citizens and as members of their local, national and international communities.

Arranging a programme of camps, sports and other activities to which all young people in the County are encouraged to participate as well as providing training for all adult leaders.

Each week we provide 6,000 young people the opportunity to enjoy fun and adventure while developing the skills they need to succeed now and in the future. We are talking about teamwork, leadership and resilience. We celebrate diversity and stand against intolerance, always. We are part of a worldwide movement, creating stronger communities and inspiring positive futures.

We are proud to say we are a Values based movement.

Public benefit statement

The County meets the Charity Commission's public benefit criteria under both the advancement of education and the advancement of citizenship or community development headings.

DORSET COUNTY SCOUT COUNCIL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Achievements and performance

Brownsea 113 took place 26/27 June 2020 - our virtual County Camp we 'sailed' to Brownsea Island and all enjoyed setting up camp, cooking, competitions, scavenger hunt, singing and star gazing!

What's happened over the past year?

Lots! Hello Zoom! Whilst having to make their own adjustments to living in a pandemic many of our Leaders and Supporters set about getting online via zoom to hold their meetings – keeping Dorset Scouts Young People connected and supported with activities and discussions and making plans for the future when 'normal' returns. Did you know you can make cakes and cookies virtually and go camping all together but not together!!

Beaver 35! 26/27 June 2021 - Another virtual celebration for Beaver Scouts 35th Birthday! Everyone knows what they are doing now and our wonderful Beavers and Leaders and Parents got involved to mark the occasion – at this stage of the pandemic we had the green light to meet face to face so some colonies managed to meet safely to eat cake!

To support our Leaders in the rather complicated world of getting back to normal we held a Covid Recovery Workshop kindly run by HQ Scout Growth U& Development Officers via zoom.

To refresh, prepare and link in with our Sections to get feedback, we held one hour Sectional Support Workshops for Leaders with a Q&A session to finish.

Buddens Activity Centre

We've been working together with Scout Adventures to establish the best way forward to ensure the future success of the centre and therefore decided to end the agreement on the 31 March 2021.

To ensure the continued success of Buddens, we have entered a new partnership with Rockley Water Sports, a respected local provider, who have been overseeing the operation of the centre since 1 April 2021. We look forward to a bright future ahead for the centre!

Queens Scouts Awards

The Queen's Scout Award is the top achievement for Explorer Scouts and Scout Network members and comprises of a variety of activities to complete. Congratulations go to

- Ben Howard – Wareham & Isle of Purbeck
- Anona Mann - Poole
- Ebony Benfield - Bournemouth
- Ian Smewing - Christchurch
- Elliott Ray - Christchurch
- Zoe Rowbotham – Wareham & Isle of Purbeck
- Ben Woodcock – Weymouth & Portland
- Jack Ogden - Christchurch

DORSET COUNTY SCOUT COUNCIL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Adult training

Scouting is not only about young people, but also about the development of our 3000+ adults in Dorset. This happens as we scout and through training., Scouting is about teamwork and we're there to support together every step of the way.

Gold DofE Award

When our Younger Members do their DofE they commit to creating their personal programme of activities: helping others, pushing yourself physically, gaining skills, exploring the countryside and, for Gold, going on a residential. The Queen's Scout Award (QSA) is linked closely to the Duke of Edinburgh's Gold Award and it is worth working on the two awards together. Well done to our Bronze and Silver Awards achievers and Congratulations go to....

Ian Smewing – Christchurch

Ryan Gerrett – Wareham & Isle of Purbeck

Sonny Browning – Wareham & Isle of Purbeck

We are holding a QS and Gold DofE Awards Evening in December 2021 and will showcase the event via our media.

Financial review

Reserves policy

The County's policy on reserves is to hold sufficient resources to continue the charitable activities of the County should income and fundraising activities fall short. The County Executive committee considers that the County should hold a sum equivalent to 12 months' running costs, circa £50,000.

The County held reserves of approximately £40,000 against this year end. This is above the level required for operating expenses. However, this can be explained by the need to review the level of running costs per annum.

The County Executive regularly monitors the levels of bank balances and the interest rates received to ensure the group obtained maximum value and income from its banking arrangements.

What's Planned for the Future?

We're so excited that Dorset has been allocated 6 patrols to become part of the UK Contingent to the 25th World Scout Jamboree in South Korea during 2023. That means we need to recruit 6 adult volunteers to become the Unit Leadership Team who make sure that our 54 young people will be empowered to be bold and brave to make the most of the life shaping experience the World Scout Jamboree will provide. Good luck everyone for selection camps!

Our Scouts on Coaches team are back! This time they are taking our Scouts and Explorers to Switzerland and France. Camping at Kandersteg International Scouts Centre in Switzerland and at a Scout Centre just outside of Paris.

238 participants from Dorset, 4 coaches and 1 trailer!!

Volunteer Recruitment

We are recruiting! We need your help to spread the word. Volunteers can start their journey here:

<https://www.dorsetscouts.org.uk/volunteer>

DORSET COUNTY SCOUT COUNCIL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Structure, governance and management

Governance

The County's governing documents are those of the The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and the Policy, Organisation and Rules of the Scout association. The County is a trust established under its rules which are common to all Scouts.

The list of Trustees who served during the year is as follows:

The Trustees who served during the year and up to the date of signature of the financial statements were:

J Godber, County Chair

Miss J Hooper, Treasurer

B Booth, County Commissioner

Miss E Poppitt, County Secretary

K Old MBE

Mrs J Orchard

D Hines

R Hill

(Resigned 29 September 2020)

E Craven

(Resigned 29 September 2020)

B Jones

I Smewing

C Root

(Appointed 29 September 2020)

E Menzies

(Appointed 29 September 2020)

C Whitewood

(Appointed 29 September 2020)

Recruitment and appointment of trustees

The Trustees are appointed in accordance with the Policy, Organisation and Rules of The Scout Association.

Organisational structure

The County is managed by the County Executive Committee, the members of which are the 'Charity Trustees' of the Scout County which is an educational charity. As charity trustees they are responsible for complying with legislation applicable to charities. This includes the registration, keeping proper accounts and making returns to the Charity Commission as appropriate. The Committee consists of 3 independent representatives, Chair, Treasurer and Secretary together with the Elected, Nominated and when appropriate Co-opted Members.

Members of the Executive Committee complete 'Essential Information for Executive Committee' training within the first 5 months of joining the committee.

This County Executive Committee exists to support the County Commissioner in meeting the responsibilities of the appointments and is responsible for:

- The maintenance of County property;
- The raising of funds and the administration of County finance;
- The insurance of persons, property and equipment;
- County public occasions;
- Assisting in the recruitment of leaders and other adult support; and
- Appointing any sub committees that may be required.

The County has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss. These include two signatories for all payments and a comprehensive insurance policy to ensure that insurable risks are covered.

DORSET COUNTY SCOUT COUNCIL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' 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 year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (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.

This report was approved by the Trustees, on

and signed on their behalf by:



.....
J Godber, County Chair
Trustee **15 Sep 2021**
Dated:

.....
Miss E Poppitt, County Secretary
Trustee **15 Sep 2021**
Dated:.....

DORSET COUNTY SCOUT COUNCIL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF DORSET COUNTY SCOUT COUNCIL

I report to the Trustees on my examination of the financial statements of Dorset County Scout Council (the charity) for the year ended 31 March 2021.

Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no 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 2011 Act;
or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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.

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 financial statements to be reached.

Matthew Haines FCA

Wadebridge House
16 Wadebridge Square
Poundbury
Dorchester
Dorset
DT1 3AQ

Dated:

DORSET COUNTY SCOUT COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Endowment funds 2021 £	Total 2021 £	Total 2020 £
Income from:						
Donations and legacies	4	64,799	10,500	-	75,299	63,519
Charitable activities	3	947	-	-	947	3,994
Investments	5	1,897	-	2,862	4,759	5,916
Total income and endowments		67,643	10,500	2,862	81,005	73,429
Expenditure on:						
Charitable activities	6	56,196	-	-	56,196	66,875
Governance	10	7,473	-	1,020	8,493	15,173
Total resources expended		63,669	-	1,020	64,689	82,048
Net gains/(losses) on investments	11	-	-	(931)	(931)	(1,360)
Net incoming/(outgoing) resources before transfers		3,974	10,500	911	15,385	(9,979)
Gross transfers between funds		2,782	-	(2,782)	-	-
Net movement in funds		6,756	10,500	(1,871)	15,385	(9,979)
Fund balances at 1 April 2020		751,499	38,827	255,420	1,045,746	1,055,725
Fund balances at 31 March 2021		758,255	49,326	253,549	1,061,130	1,045,746

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

DORSET COUNTY SCOUT COUNCIL

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021		2020	
		£	£	£	£
Fixed assets					
Tangible assets	12		700,345		715,056
Investments	13		94,896		86,461
			<u>795,241</u>		<u>801,517</u>
Current assets					
Debtors	14	14,300		35,712	
Cash at bank and in hand		267,926		221,271	
		<u>282,226</u>		<u>256,983</u>	
Creditors: amounts falling due within one year	15	(16,337)		(12,754)	
Net current assets			265,889		244,229
Total assets less current liabilities			<u>1,061,130</u>		<u>1,045,746</u>
Capital funds					
Endowment funds - general			253,549		255,420
Income funds					
Restricted funds	18		49,326		38,827
<u>Unrestricted funds</u>					
Designated funds	17	720,345		735,055	
General unrestricted funds		37,910		16,444	
		<u>758,255</u>		<u>751,499</u>	
			<u>1,061,130</u>		<u>1,045,746</u>

15 Sep 2021

The financial statements were approved by the Trustees on



.....
J Godber, County Chair
Trustee



.....
Miss J Hooper, Treasurer
Trustee

DORSET COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Charity information

Dorset County Scout Council is a registered charity (no. 301214) and its principal office is at Buddens Scout Centre, Puddletown Road, Wareham, Dorset, BH20 7NU.

The financial statements have been prepared in accordance with the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

1.1 Going concern

The Trustees have considered the financial position of the Charity, both during the period and as a result of the COVID-19 pandemic, and have assessed both financial and operational risk. They are of the opinion that the Charity has sufficient financial resources to continue to operate as a going concern for the foreseeable future. Accordingly, the Trustees continue to adopt the going concern basis in the preparation of the financial statements.

1.2 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the Trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.3 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Assets for distribution are recognised only when distributed. Assets given for use by the charity are recognised when receivable. Stocks of undistributed donated goods are not valued for balance sheet purposes.

DORSET COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

1.4 Resources expended

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Income and expenses are included in the financial statements as they become receivable or due.

Expenses include VAT where applicable as the charity cannot reclaim it.

1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Freehold land and buildings

Freehold land not depreciated, static camp depreciated at 20% straight line basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.6 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

DORSET COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

3 Charitable activities

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Income from charitable activities	947	3,994

4 Donations and legacies

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total Unrestricted funds 2021 £	Restricted funds 2020 £	Total 2020 £
Donations and gifts	64,799	10,500	75,299	3,106	63,519

5 Investments

	Unrestricted funds 2021 £	Endowment funds general 2021 £	Total 2021 £	Total 2020 £
Investment income	1,897	2,862	4,759	5,916
For the year ended 31 March 2020	1,897	4,019		5,916

DORSET COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

6 Charitable activities

	Activities 2021 £	Activities 2020 £
Staff costs	18,659	22,589
Depreciation and impairment	14,711	17,764
Charitable expenditure	22,266	25,844
Pension costs	560	678
	<u>56,196</u>	<u>66,875</u>
Analysis by fund		
Unrestricted funds	56,196	63,961
Restricted funds	-	2,914
	<u>-</u>	<u>2,914</u>

7 Net income/(expenditure)

	2021 £	2020 £
This is stated after charging:		
Independent examination	2,180	2,500
Depreciation of owned tangible fixed assets	14,711	17,763
	<u>16,891</u>	<u>20,263</u>

8 Trustees

During the year, retirement benefits were accruing to one employee who was also a trustee (2020 - 1) in respect of defined contribution pension schemes.

DORSET COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

9 Employees

Number of employees

	2021 Number	2020 Number
	1	2

The full time equivalent average number of employees in the year was 0.97 (2020: 1.17).

Employment costs	2021 £	2020 £
Wages and salaries	18,659	22,589
Other pension costs	560	678
	<u>19,219</u>	<u>23,267</u>

There were no employees whose annual remuneration was £60,000 or more.

10 Governance costs

	Unrestricted funds	Endowment funds	Total	Total
	2021	2021	2021	2020
			£	£
Independent examination fee	2,180	-	2,180	2,500
Governance expenses	5,293	-	5,293	11,653
Investment management fees	-	1,020	1,020	1,020
	<u>7,473</u>	<u>1,020</u>	<u>8,493</u>	<u>15,173</u>

11 Net gains/(losses) on investments

	Endowment funds general	Total
	2021	2020
	£	£
Revaluation of investments	(931)	(1,360)

DORSET COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

12 Tangible fixed assets

	Freehold land and buildings £
Cost	
At 1 April 2020	745,035
At 31 March 2021	<u>745,035</u>
Depreciation and impairment	
At 1 April 2020	29,979
Depreciation charged in the year	14,711
At 31 March 2021	<u>44,690</u>
Carrying amount	
At 31 March 2021	<u>700,345</u>
At 31 March 2020	<u>715,056</u>

13 Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 April 2020	86,461
Additions	22,280
Valuation changes	(930)
Disposals	(12,915)
At 31 March 2021	<u>94,896</u>
Carrying amount	
At 31 March 2021	<u>94,896</u>
At 31 March 2020	<u>86,461</u>

DORSET COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

14 Debtors

	2021	2020
	£	£
Amounts falling due within one year:		
Gillingham loan	-	10,000
Other debtors	9,316	23,077
Prepayments and accrued income	4,984	2,635
	<u>14,300</u>	<u>35,712</u>

15 Creditors: amounts falling due within one year

	Notes	2021	2020
		£	£
Deferred income	16	10,377	817
Trade creditors		-	4,296
Other creditors		109	304
Accruals		5,851	7,337
		<u>16,337</u>	<u>12,754</u>

16 Deferred income

	2021	2020
	£	£
Other deferred income	<u>10,377</u>	<u>817</u>

17 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds				Balance at 31 March 2021 £
	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in / out £	
Events	-	947	(898)	(49)	-
Buddens Camping & Activity Centre	715,055	-	(14,710)	-	700,345
Reserves Fund	20,000	-	-	-	20,000
	<u>735,055</u>	<u>947</u>	<u>(15,608)</u>	<u>(49)</u>	<u>720,345</u>

DORSET COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

18 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2020 £	Movement in funds Income £	Balance at 31 March 2021 £
Buddens Development Fund	33,462	10,500	43,962
Quality Programme Fund	5,365	-	5,365
	<u>38,827</u>	<u>10,500</u>	<u>49,327</u>

19 Analysis of net assets between funds

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Endowment Funds 2021 £	Total 2021 £	Total 2020 £
Fund balances at 31 March 2021 are represented by:					
Tangible assets	700,345	-	-	700,345	715,056
Investments		-	94,896	94,896	86,461
Current assets/(liabilities)	57,910	49,326	158,653	265,889	244,229
	<u>758,255</u>	<u>49,326</u>	<u>253,549</u>	<u>1,061,130</u>	<u>1,045,746</u>

20 Related party transactions

Transactions with related parties

During the year, one Trustee received remuneration of £18,669 (2020 - £16,847)

During the year, no Trustee received any benefits in kind (2020 - nil)

During the year, expenses were reimbursed to Trustees of £590 (2020 - £3,169)