

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

CONTENTS

	Page
Trustees' report	1 - 4
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 15

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 £
<u>Income from:</u>						
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
<u>Expenditure on:</u>						
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	
		478,733		609,020	
Creditors: amounts falling due within one year	14	(34,607)		(195,727)	
Net current assets			444,126		413,293
Total assets less current liabilities			1,121,940		1,108,518
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		56,350		235,172	
			971,664		950,397
			1,121,940		1,108,518

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 £	Total Unrestricted funds 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)

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	677,814
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>

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>

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.

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in / out £	Balance at 31 March 2024 £
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>

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	Income	Movement in funds			Gains and losses	Balance at 31 March 2024
	£	£	Expenditure	Transfers in/ out		£	£
			£	£			
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>-</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	Income	Movement in funds			Balance at 31 March 2024
	£	£	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	Restricted Funds	Endowment Funds	Total	Total
	2024	2024	2024	2024	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)