

AVON COUNTY SCOUT COUNCIL

England & Wales · Charity number 302146

Details

| | |
|-------------|---|
| Other names | BRISTOL BOY SCOUTS COUNTY ASSOCIATION, AVON COUNTY SCOUTS, THE SCOUT COUNTY OF AVON |
| Status | Registered |
| Legal form | Other |
| Registered | 1962-06-14 |
| Register | View on the Charity Commission register |

Contact

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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: 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, Recreation
- **Who:** Children/young People

Geography

- **Area of benefit:** FORMER COUNTY OF AVON
- Bath And North East Somerset
- Bristol City
- North Somerset
- South Gloucestershire

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|----------|-------------|----------|-----------|
| 2025-03-31 | £717,381 | £676,789 | £774,383 | 11 |
| 2024-03-31 | £596,611 | £527,924 | £733,792 | 8 |
| 2023-03-31 | £499,105 | £438,797 | - | - |
| 2022-03-31 | £219,290 | £160,701 | - | - |
| 2021-03-31 | £164,210 | £87,326 | - | - |

Trustees

| Name | Role | Appointed |
|-----------------------------|-------|------------|
| Robert George Symons | Chair | 2024-09-19 |
| Antony Cole | | 2025-09-23 |
| Antony William Rees | | 2020-09-15 |
| Clive Robert Sandrey | | 2022-09-27 |
| David Milton | | 2023-09-12 |
| Edward Burke | | 2024-09-18 |
| GARY JOHN BARRON | | 2020-06-01 |
| Jed Williams | | 2025-09-23 |
| Mark Anthony Lee | | 2025-09-23 |
| Silvia Louisa Boschetto | | 2025-09-23 |
| Stephanie Helen Francis | | 2024-09-18 |
| Stephen Patrick McKenna | | 2023-09-12 |

AVON COUNTY SCOUT COUNCIL

England & Wales - Charity number 302146

Accounts



Avon County Scout Council

Annual Report and Financial Statements

For the Year Ended 31 March 2025

Charity Registered in England and Wales Number: 302146

Avon County Scout Council
Contents
For the Year Ended 31 March 2025

| | <u>Page</u> |
|--------------------------------------|-------------|
| Reference and Administrative Details | 2 |
| Trustees' Report | 3 – 12 |
| Independent Examiners' Report | 13 |
| Statement of Financial Activities | 14 |
| Balance Sheet | 15 |
| Statement of Cash Flows | 16 |
| Notes to the Financial Statements | 17 – 27 |

The Trustees (who are also the Directors for the purpose of Company Law) have pleasure in presenting their annual report and the financial statements for the year ended 31 March 2025. The provisions of the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP FRS 102- implemented 1 January 2019) have been adopted in preparing the annual report and financial statements of the charity.

Structure, governance and management

Governing Document

The Scout Association exists by authority of Royal Charters: these give authority to the by-laws of the Association, which are approved by His Majesty's Privy Council. The by-laws in turn, authorise the making of rules for the regulation of the Association's affairs. Avon County Scout Council is a trust established under these rules, which are common to all Scout Counties.

Avon County Scout Council is governed according to the County Constitution, as agreed by the Avon County Scout Council at the annual AGM. The Avon County Scout Council supports and encourages the development of Scouting in the County. The Constitution is based on the guidance contained within chapter five of the Scout Association's publication, "Policy, Organisation and Rules" (POR).

Appointment of Trustees

The Trustees in post for the year under review were recruited and appointed by the Avon County Scout Council at the annual AGM, in accordance with the constitution in operation at that time. Under this constitution the officers of the Board of Trustees were ex-officio Board members. There were also up to six elected board members serving three-year terms, with one third re-elected at the AGM. In addition to this there were board members nominated by the County Lead Volunteer and in addition board members could be co-opted by the Board of Trustees normally to fill skills gaps identified by the board. Under this constitution the number of nominated and co-opted members taken together must not exceed the total of ex-officio members and elected members. The Lead Volunteer Southwest England has the right of attendance at meetings of the Board of Trustees, as have the County's nominated member/s and nominated youth representative/s to the Council of the Scout Association.

As a result of changes being introduced nationally by The Scout Association as part of the project to transform the organisation the constitution was updated in September 2024. Under the new constitution the number of ex-officio board members were reduced to two – County Lead volunteer and County Youth Lead with the other board roles including that of Chair and Treasurer being filled on the basis of a recommendation from the outgoing board to the Avon County Scout Council. The board having run an open selection process to identify the new trustees. Trustees can be appointed to serve on the board of trustees for a period of up to 3 years with no individual (aside from the ex-officio roles whose terms of office are dictated by their volunteer Scout appointment) being allowed to serve for a period not exceeding 9 years

To help Trustees understand their role and responsibilities an induction pack covering key information on their role and Avon Scouts has been developed to support new trustees. In addition, new trustees are required to complete the following training modules –

Trustee Introduction
Safety
Safeguarding
GDPR
Growing Roots
Complete a DBS check

This training is either carried out online or at a special meeting, to which all Trustees are invited, which is held as soon as practicable after the AGM.

Management

Avon County Scout Council is managed by the Board of Trustees, a team of volunteers who work together, as charity trustees, to make sure Avon Scouts which is an educational charity is run safely and legally. 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 meets a minimum of four times a year with additional meetings being held if required to focus on strategy, performance and assurance of the charity.

The Trustee Board main purpose is to:

Manage money well

- Have enough money for now and in the future. This means having a reserves policy and making sure fundraising takes place, if it's needed.
- Have a budget in place. Trustees then agree how to manage the budget with other volunteer teams.

Follow Scouts policies and relevant legislation

- Follow POR and Key Policies (including safety, safeguarding, data protection and equality, diversity and inclusion), and charity regulations.
- Follow employment law if staff are employed, and act as a responsible employer in line with relevant legislation and Scout values. Make sure effective line management is in place for each staff member, which can be delegated to others.
- Produce a trustee annual report and statement of accounts
- Have Statement of Accounts audited by an appropriate person before the Annual General Meeting. If they're a registered charity, they'll need to share it with the charity regulator.
- Hold an Annual General Meeting (AGM).

Look after buildings, insurance and property

- Look after records of ownership of property and equipment.
- Have the right insurance for people, buildings, and equipment.
- Make sure buildings and equipment are working well.

Manage risks

- Maintain a risk register and put the right risk mitigations in place.

Help the charity to operate well, today and in the future

- Work with Lead Volunteers to meet their charity aims.
- Champion our volunteering culture and make sure volunteers are aware of it, reflect on it, commit to it, and apply it in their teams.

In carrying out the above, Trustees also:

- Make sure records of Trustee Board meetings are kept and complete any actions that are agreed.
- Run open selection process for appointing trustees
- Co-opt Trustees onto the Board if they need people with particular skills or knowledge.
- Get expert advice, if needed. This could be on health and safety, managing money, buildings, equipment, or employment and share knowledge and experience with other Scout Trustees.

Risk Management

The Trustees undertake an annual review of the "health" of the County. This covers aspects such as financial stability, health and safety, and systems and processes. This useful discipline enables us to make clear decisions during the year based on a firm foundation.

The County Board of Trustees have identified all the major risks to which they believe the County is exposed. This is managed via a risk register and progress on the mitigating actions to reduce risks are reviewed at each of the quarterly board meetings.

The main areas of risk that have been identified are:

Safeguarding - The safeguarding of young people in our care remains our number one priority. We look to ensure that we have a continued culture of openness and transparency vital in having an effective safeguarding system. Our Yellow Card Code of Conduct is embedded in everything we do and makes clear to young people and parents/carers the behaviour expectations of our volunteers. All Adults in Scouting regularly working with young people will have been subject to a disclosure and barring service review at least every 5 years. Safeguarding training, either online or through County run courses, is mandatory for all volunteers and is refreshed every 3 years. The levels of mandatory training carried out by adult volunteers across the County are regularly reviewed at County Trustee meetings.

Injury to leaders, helpers, supporters and members - The County through the subscription fees contributes to the Scout Associations national accident insurance policy. An additional Insurance policy has been taken through the association's insurers to cover non-members and supporters. Risk Assessments are undertaken as part of the planning for all activities and are updated as a dynamic document where necessary when the activity is undertaken. Safety matters continue to be reviewed and addressed at the quarterly meetings of the Trustees. The Trustees recognise the imperative of ensuring that all Scouting activities are carried out in a safe manner by managing, so far as reasonably possible, risk to the participants. Two County volunteers have been appointed to lead on this.

A significant reduction in Income - The County is primarily reliant upon income from subscriptions as it receives little in the way of fundraising. The County does hold a reserve to ensure the continuity of activities should there be a major reduction in income. As a mitigating action the Committee could raise the value of subscriptions to increase the income to the County on an ongoing basis, either temporarily or permanently in the event of a significant reduction in income.

Reduction or loss of leaders (Volunteers) - The County relies upon volunteers to run and administer the activities along with some paid employees. If there was a reduction in the number of leaders to an unacceptable level in a particular section or the County as a whole then there would have to be a contraction, consolidation or closure of a section. In the worst-case scenario this could mean the complete closure of the County.

Reduction or loss of members - The County provides activities for young people aged 4 to 25. If there was a reduction in membership in a particular section or the County as a whole then there would have to be a contraction, consolidation or closure of a section. In the worst-case scenario this could mean the complete closure of the County.

Woodhouse Park loss or devaluation of asset. The County owns Woodhouse Park Activity Centre which is a major asset and therefore has risk in terms of fire/theft and ongoing maintenance. The assets including the various buildings at the centre have been fully insured and have been inspected and surveyed by the Insurance company. A programme of ongoing maintenance has been put in place to ensure the facilities of the centre are of a standard that will continue to allow the centre to provide activities and residential experiences for young people. The Trustees have also established a working group to take forward a project that will ensure the long-term future of Woodhouse Park Activity Centre. A plan of prioritised replaced will be agreed and reviewed against the needs of the time.

Operation of Woodhouse Park –The scale of the day-to-day operation of the centre presents a significant financial risk to the County. However, the centre generated an operating surplus in 2023/24 and 2024/25 with the current income/expenditure projections for the centre again anticipating a surplus will be delivered in 2025/6. However, if there were to be a sudden reduction in the income generated by the centre if for instance government restrictions as a result of a global pandemic were to be imposed this would impact on the range of activities and residential experiences that the centre can offer and therefore would impact the income generated whilst many of the fixed costs such as staff and utilities would remain at current levels. To ensure the financial stability of the centre an operational reserve of £171k (estimated 6 months of non-variable expenditure) has been established from the Counties main fund. In terms of the current surpluses the trustees have agreed that these will be reinvested to improve the centre's facilities.

Financial Risk of Large-Scale Events – The County has a well-established track record of running large scale events for its members. Given the costs associated with the organisation of such events present a significant financial risk to the County all planned events must therefore present a budget for review by the finance subcommittee (FSC) ahead of any expenditure being committed with all contracts having to be approved by the FSC. Regular reviews during the planning and lead up to the event are undertaken. None have been held recently and none are currently planned.

Data - Loss or theft of sensitive personal data would result in individuals being compromised and would have an adverse effect on the reputation of the County. The County's handling of sensitive personal data has been reviewed utilising the framework provided by The Scout Association to ensure best practice is in operation and compliance with GDPR regulations.

Fraud - Would result in a potential loss of funds and adversely impact the reputation of the County. The County is committed to developing an anti-fraud culture and keeping the opportunities for fraud, bribery and corruption to the absolute minimum. Staff, Trustees and volunteers are encouraged to raise any suspicion or concern, however small or immaterial this may seem. In terms of payments the County has put in place internal controls aimed at preventing and detect fraud activities. This includes 2 signatories for all cheques/online payments.

Cyber Risk - Would result in a potential loss of sensitive data and funds and adversely impact the reputation of the County. A team of volunteers advise us on network security and ensure that our computer system is up to date with the latest software security. All data has been transferred to a cloud-based system utilising Office 365 to improve security. User passwords are strictly controlled, and we are undertaken ongoing user training for the Staff, Key volunteers and trustees on Office 365.

Internal Controls

The Trustees are satisfied with the viability of the Charity's financial assets.

The Trustees confirm that no new major financial risks were identified during the year.

Annual budgets are prepared and agreed by the Trustees. Any significant financial decision is reviewed by the Finance working group ahead of authorisation by the Trustees.

The County has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss, these include 2 signatories for cheques/online payments and comprehensive insurance policies to ensure that insurable risks are covered.

A policy setting out the financial process and procedures has been developed and will be rolled out over the coming financial year.

Objectives and activities

The objectives of the Avon Scout Council are as a unit of the Scout Association.

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.

Trustee Board

The Trustee Board is a team of volunteers who work together to make sure Scouting is run safely and legally.

Together, Trustees make sure the charity is well managed, risks are assessed and mitigated, buildings and equipment are in good working order, and everyone follows legal requirements and Policy, Organisation and Rules (POR). Their support helps other volunteers run a fantastic programme that gives young people skills for life (and experiences they'll remember forever).

The County is supported by Volunteers, with circa 3,500 Voluntary Uniformed Leaders, Adult helpers, local trustees and administrators working for young people around the Scout County. The Charity also values the assistance of one paid part-time member of staff as a general administrator and the staff members that support the running of the Woodhouse Park Activity Centre.

Public Benefit

The trustees have a duty to report on our public benefit in this Annual Report. We've assessed our aims, activities and charitable objectives, which are to contribute to the development of young people in achieving their full potential as individuals, as responsible citizens, and as members of their local, national and international communities. We believe that we've met the Charity Commission's public benefit criteria for both the advancement of education, and the advancement of citizenship and community development. Scouts follows two key principles set by the Commission regarding public benefit:

1. Identifiable benefit

The way in which we help young people in their personal development and empowers them to make a positive contribution to society. This benefit is directly linked to the purpose of Scouts.

2. Public benefit

Scouts is a national movement, open to young people aged 4-25 and adults who are willing to make the Scout Promise. Whilst we charge a subscription to our members, access to our benefits isn't constrained by a member's ability to pay. Locally, there are arrangements to waive subscriptions and other costs for those who face financial hardship. In addition, there are funds available nationally for uniform and the cost of activities. Through these support mechanisms we aim to ensure that young people aren't excluded from Scouts on purely financial grounds.

Achievements and performance

Avon County Scouts is the biggest single provider of non-school coeducational youth activities locally. Covering the local authority areas of Bristol, Bath and Northeast Somerset, North Somerset and South Gloucestershire and organised across 9 Districts our 136 Scout Groups support the ongoing personal development of our youth members.

National Strategy

The County Lead Volunteer supported by the trustees works alongside the Districts and Groups in the County to develop local Scouting in line with the national strategy which has completed Transformation and is now moving to Transition. The Strategy of "Skills for Life" 2018 to 2025 concludes at the end of this year. A new strategy to carry us forward is being formulated based on feedback from volunteers and young people.

This national strategy has a current vision of:

Skills for Life: our plan to prepare better futures for young people
Supporting amazing volunteers delivering an inspiring programme
Grow, become more inclusive and shaped by young people
Local communities, making a bigger impact

The key areas underpinning the national strategy taken forward by the County Operational Team led by the County Lead Volunteer and supported by the Trustees over the past 12 months has been focussed on 7 key areas:

Transition
Growth - Squirrels
Adult Volunteers uniformed and non-uniformed
Young People
Programme
Compliance
Woodhouse Park

Adult Volunteers

By the January Census 2025 adult roles has remained the same at 3409, up by 11 against the previous year.

Young people

By January 2025 the number of young people registered as members 11,657, had decreased of 161 against the previous year.

King's Scout Awards -

4 young people achieved the highest award in Scouting, King's Scout Awards.
Each young person had the opportunity to attend Scouting's Day of Celebration and Achievement at Windsor Castle,

Programme

Districts continue to offer varied and exciting programmes

Compliance

To ensure that adult volunteers have their mandatory training up to date, that POR requirements for activity and nights away notifications are adhered to, and Districts and Groups are adhering to the requirements of The Scouts Framework.

We continue to:

- Reduced non-compliance of safeguarding and safety
- Reduced GDPR non-compliant
- Reviewing pre-provisional roles, either closing or actioning outstanding actions.

Levels of non-compliance by the end of March 2025 were: Safeguarding circa1%, Safety. 1%

Woodhouse Park

Woodhouse Park activity centre has had another successful year and has delivered:

A great result with an operating surplus of £79k which will enable future investments to be made in the centre and supporting County Scouting. This was £43k more than the budgeted surplus of £36k.

Great growth in new income and savings against the operational budget

We have had a full Safety inspection from the Scout Association, and our systems were judged to be good with some evidence of exemplary work in the use of technology

Strategic development plans continue including a new barn and Staff accommodation

We have several staff who have completed their time with us as apprenticeships and end of contracts who have decided to move on to new opportunities.

Overall Review

The fundamental principle that underpins Scouting is that it should actively engage and support young people in their personal development, empowering them to make a positive contribution to society.

Over the past 12 months Avon Scouts have continued to deliver increased opportunities for young people to develop skills for life through a programme of activities that challenges them to embark on exciting, new adventures.

Financial review

The trustees consider that the financial position of the County is such that the operation of the County is sustainable in the long-term.

As in previous years, the County has been able to continue to support both Districts and Groups through:

- Online Scout Manager a digital tool that supports our volunteers with all aspects of Administration including Weekly register of attendance, Records of young people achievements, Collection of Membership subscriptions, activity fees and correspondence with Parents/Carers. This is provided to all sections at Gold level through County level membership at an annual cost of circa £15k per annum.
- Setting aside funds to support the international aspect of Scouting providing support to young people attending international events including the World Jamboree.
- Provision of grants and short-term loans to help facilitate development of group headquarters

The scale of the day-to-day operation of Woodhouse Park Activity Centre does presents a significant financial risk to the County. However, the unstinting efforts (over 10,000 hours across the year) of the dedicated band of volunteers alongside the professional staff team has helped to ensure that the centre made a surplus in 2024/25 with the current income/expenditure projections for the centre anticipating that a surplus will continue to be delivered in 2025/26. To ensure the financial stability of the centre, the economic capital reserve has been continued in line with the policy of covering expenditure over a 6-month period.

Reserves Policy

The County's policy on reserves is to hold sufficient resources to continue the charitable activities of the County in the event income and fundraising activities fall short for any reason.

The Board of Trustees had agreed that long term the County should hold a sum equivalent to 12 months running costs. This is considered by the Board of Trustees to be of a sufficient level to cover the potential impact on the charity of any major event which would result in loss of membership income/fundraising and the curtailment of Scouting activities.

The reserve for the County covering day-to-day Scouting operations has been set by the trustees at £66k. This cover costs the fixed/contracted costs incurred by the County including OSM, financial management and the County administrator's salary costs. It is assumed that in such a scenario that the general running costs of the activity and operational teams would be put on hold until such time as the situation is regularised.

In addition, £171k has been set aside as a reserve fund to cover 6 months of the operation costs of Woodhouse Park Activity Centre. Again, this reflects the fixed/contracted costs that would be incurred including the staff team salary costs, Insurance, and utilities. This reserve has been increased from the £116k previously held reflecting the increased staff levels now in operation and will continue to be kept under review every year.

Whilst the County continues to hold general unrestricted funds the Board of Trustees expects this position to be regularised by the financial year 2025/26 as it intends to set deficit operational budgets whilst supporting the increased costs of memberships over the coming financial years.

Included within the deficit operational budgets is development support activity as it is the intention of the Board of Trustees to continue to support the growth of Scouting in the County designed to extend the reach of Scouting within the Avon area.

With regards Woodhouse Park, support has been ringfenced from activity centre generated funds for essential accommodation upgrade for staff in Woodhouse Park.

Investment Policy

The County's Income and Expenditure is very small and as a consequence does not have sufficient funds to invest in longer-term investments such as stocks and shares. The County has therefore adopted a low-risk strategy to the investment of its funds. All funds are held in cash using only mainstream banks or building societies.

To maximise returns, the Board of Trustees has agreed that it may financially support development in districts/groups via short-term interest-bearing loans.

The Board of Trustees regularly monitors the levels of bank balances, and the interest rates received to ensure the County obtains maximum value and income from its banking arrangements. Occasionally this may involve using an account that requires a period of notice before funds may be withdrawn, before doing so the County Executive considers the cash flow requirements.

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 including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & 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 income and expenditure of the charity for that period. 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 judgments and accounting 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 business.

The trustees are responsible for maintaining proper accounting records which 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/constitution. 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.

The trustees' annual report was approved on 3rd September 2025 and signed on behalf of the board of trustees by:

K FitzGerald
Trustee

R Symons
Trustee

Independent examiners report to the Trustees of Avon County Scout Council

I report to the charity trustees on my examination of the accounts of Avon County Scout Council ("the charity") for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the 2011 Act").

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 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 the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act;
or
2. the accounts do not comply with these records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of the 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 accounts to be reached.

Michelle Ferris BSc (Hons) FCA DChA

Albert Goodman LLP
Goodwood House
Blackbrook Park Avenue
Taunton
Somerset
TA1 2PX

Date: 10th September 2025

Avon County Scout Council
Statement of Financial Activities
For the Year Ended 31 March 2025

| | Notes | Unrest- ricted Funds £ | Endow- ment Funds £ | Total 2025 £ | Unrest-riced Funds £ | Endow- ment Funds £ | Total 2024 £ |
|--|-------|---------------------------------|------------------------------|--------------------|----------------------------|------------------------------|--------------------|
| Income from: | | | | | | | |
| Grants, donations and legacies | 2 | 4,395 | - | 4,395 | 7,957 | - | 7,957 |
| Charitable activities | 3 | 702,548 | - | 702,548 | 581,814 | - | 581,814 |
| Investment income | 4 | 10,438 | - | 10,438 | 1,840 | - | 1,840 |
| Profit on disposal of fixed assets | | | - | - | 5,000 | - | 5,000 |
| Total income | | 717,381 | - | 717,381 | 596,611 | - | 596,611 |
| Expenditure on: | | | | | | | |
| Charitable expenditure | 5 | 675,139 | 1,650 | 676,789 | 527,924 | 1,650 | 529,574 |
| Total expenditure | | 675,139 | 1,650 | 676,789 | 527,924 | 1,650 | 529,574 |
| Net income/(expenditure) before transfers | | 42,242 | (1,650) | 40,592 | 68,687 | (1,650) | 67,037 |
| Transfer between funds | 11 | - | - | - | - | - | - |
| Net movement in funds | | 42,242 | (1,650) | 40,592 | 68,687 | (1,650) | 67,037 |
| Reconciliation of funds | | | | | | | |
| Fund balances at 01 April 2024 | | 584,659 | 149,133 | 733,792 | 515,972 | 150,783 | 666,755 |
| Fund balances at 31 March 2025 | 11 | 626,900 | 147,483 | 774,383 | 584,659 | 149,133 | 733,792 |

Avon County Scout Council
 Balance Sheet
 As at 31 March 2025

| | Notes | 2025 £ | 2024 £ |
|-------------------------------------|-------|-----------------------|-----------------------|
| Fixed assets | | | |
| Tangible fixed assets | 8 | 192,075 | 206,949 |
| Non-current assets | | | |
| Debtors | 9 | 29,000 | 10,000 |
| Current assets | | | |
| Debtors | 9 | 66,340 | 52,213 |
| Cash at bank and in hand | | 514,278 | 521,847 |
| | | <u>580,618</u> | <u>574,059</u> |
| Creditors | | | |
| Amounts falling due within one year | 10 | (27,310) | (57,216) |
| | | <u>553,308</u> | <u>516,843</u> |
| Net current assets | | <u>553,308</u> | <u>516,843</u> |
| Net assets | | <u><u>774,383</u></u> | <u><u>733,792</u></u> |
| Funds | | | |
| Unrestricted funds | | | |
| General funds | 11 | 39,937 | 132,129 |
| Designated funds | 11 | 586,963 | 452,530 |
| | | <u>626,900</u> | <u>584,659</u> |
| Endowment funds | 11 | 147,483 | 149,133 |
| Net assets | | <u><u>774,383</u></u> | <u><u>733,792</u></u> |

Approved by the Board of Trustees for issue on 3rd September 2025 and signed on their behalf by:

K FitzGerald
Trustee

R Symons
Trustee

Avon County Scout Council
Statement of Cash Flows
For the Year Ended 31 March 2025

| | Notes | Total 2025 £ | Total 2024 £ |
|--|-------|--------------------|--------------------|
| Cash flows from operating activities | | | |
| Net movements in funds for the year | | 40,591 | 67,037 |
| Adjustments to cash flows from non-cash items | | | |
| Depreciation and amortisation | 8 | 22,717 | 8,323 |
| Finance income | 4 | 10,438 | 1,840 |
| | | <u>73,746</u> | <u>77,200</u> |
| Working capital adjustments | | | |
| (Increase)/decrease in debtors | 9 | (33,127) | (42,213) |
| Increase/(decrease) in creditors | 10 | (29,906) | 52,489 |
| | | <u>10,713</u> | <u>87,476</u> |
| Cash flows from investing activities | | | |
| Interest received | | (10,438) | (1,840) |
| Acquisitions of tangible assets | 8 | (7,843) | (58,464) |
| | | <u>(7,568)</u> | <u>27,172</u> |
| Reconciliation of net debt | | | |
| Cash and cash equivalents at the beginning of the reporting period | | 521,847 | 494,674 |
| Net increase/(decrease) in cash and cash equivalents | | (7,568) | 27,173 |
| | | <u>514,278</u> | <u>521,847</u> |
| Cash and cash equivalents at the end of the reporting period | | <u>514,278</u> | <u>521,847</u> |
| Cash & Cash equivalents reconciliation: | | | |
| Cash at bank | | 514,278 | 521,847 |
| | | <u>514,278</u> | <u>521,847</u> |
| Total cash & cash equivalents at the end of the reporting period | | <u>514,278</u> | <u>521,847</u> |

1 Accounting Policies

1.1 General information and basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statements of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) – Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Income

All income is included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income. The valuation of donated services is not quantified within the Statement of Financial Activities.

Donation income is received by way of general grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable.

Income from charitable activities is recognised when the activity that lead to the income takes place.

Investment income is included when receivable.

1.3 Government grants

Government grants are accounted for when unconditionally due and reasonable assurance can be gained that it will be received. Where funds are received in advance, for a specified period, these funds are deferred and recognised in the period to which they relate. Where funds have not been received in a specified period, these funds will be accrued in debtors and recognised in the period to which they relate. Not all grants received have conditions and performance indicators attached, where this is the case, the income is included within donations. Performance related grants are included within Charitable Activities income.

1.4 Donated services

In accordance with the Charities SORP (FRS 102), unpaid volunteer time is not recognised in the financial statements.

1.5 Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. The charity registered for VAT with effect from 01/08/2023 and therefore all expenditure prior to this is gross of VAT and is reported as part of the expenditure to which it relates. All expenditure after this date are included net of VAT where VAT is applicable.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services. Direct costs are allocated to such activities and support costs are apportioned as appropriate to delivering charitable activities.

1.6 Fixed assets

Depreciation is calculated to write off the cost of fixed assets over their estimated useful lives at the following rates:-

| | |
|-------------------------|--------------------------|
| Freehold property | - 0% to 2% straight line |
| Long leasehold property | - 10% straight line |
| Fixtures & fittings | - 20% straight line |
| Scout equipment | - 33% straight line |

Fixed assets are valued at cost less depreciation.

1.7 Non-current assets - debtors

Non current assets debtors are made up of a loan to an unconnected company. The loan has been measured at the amount paid, with the carrying amount adjusted in subsequent years to reflect repayments and any accrued interest, adjusted for any necessary impairment.

1.8 Debtors

Prepayments are valued at the amount prepaid. Accrued income comprises amounts due from funders and is recognised when the charity is entitled to the grant, receipt is probable and the amount can be measured reliably.

1.9 Cash at bank and in hand

Cash at bank and in hand comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

1.10 Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their settlement amount.

Deferred income is included when the charity has not met the criteria for recognition of the income.

1.11 Taxation

The company is a registered charity and is therefore not liable to corporation tax to the extent that income and gains are applied to the charitable objectives of the charity.

1.12 Pension contributions

The charity operates a defined contribution pension scheme. The scheme and its assets are held by independent managers. Contributions are recognised in the Statement of Financial Activities in the period in which they become payable in accordance with the rules of the scheme.

1.13 Fund accounting

General funds are unrestricted funds receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Endowment funds are to be used for specific purposes as prescribed by the endowment. Applicable costs are applied to the fund in line with the endowment.

1.14 Operating leases

Leases in which substantially all the risks and rewards of ownership are retained by the lessor are classified as operating leases. Rentals payable under operating leases are charged to the Statement of Financial Activities as incurred over the term of the lease. The charity has an operating lease for the premises in which they operate, as well as photocopier and telephone leases. The title of the leased premises and equipment remains with the lessor.

1.15 VAT

The charity has registered with VAT with effect from 01/08/2023 and therefore all costs after this date are net of VAT where applicable.

1.16 Financial instruments

The charity only holds basic financial instruments as defined in FRS 102. The financial assets and liabilities of the charity and their measurements are as follows:

Financial assets – trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost. Prepayments are not financial instruments.

Cash at bank – is classified as a basic financial instrument and is measured at face value.

Financial liabilities – trade creditors, accruals and other creditors are financial instruments, and are measured at amortised cost. Taxation and social security are not included in the financial instruments disclosure definition. Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is an obligation to deliver services rather than cash or another financial instrument.

2 Donations and general grants

| | Unre- stricted funds £ | Endow- ment funds £ | Total 2025 £ | Unre- stricted funds £ | Endow- ment funds £ | Total 2024 £ |
|---------------------|---------------------------------|------------------------------|--------------------|---------------------------------|------------------------------|--------------------|
| Donations | | | | | | |
| Donations | 330 | - | 330 | 7,224 | - | 7,224 |
| Donations - sailing | 1,696 | - | 1,696 | - | - | - |
| Donations - WHP | 2,369 | - | 2,369 | 733 | - | 733 |
| | 4,395 | - | 4,395 | 7,957 | - | 7,957 |
| | 4,395 | - | 4,395 | 7,957 | - | 7,957 |

3 Incoming resources from charitable activities

| | Unre- stricted funds £ | Endow- ment funds £ | Total 2025 £ | Unre- stricted funds £ | Endow- ment funds £ | Total 2024 £ |
|---------------------------|---------------------------------|------------------------------|--------------------|---------------------------------|------------------------------|--------------------|
| County | - | - | - | 2,877 | - | 2,877 |
| Census membership | 145,275 | - | 145,275 | 144,638 | - | 144,638 |
| Woodhouse Park income | 486,627 | - | 486,627 | 386,115 | - | 386,115 |
| Activities income | 30,240 | - | 30,240 | 44,796 | - | 44,796 |
| Other group income | 40,406 | - | 40,406 | 3,303 | - | 3,303 |
| County other income | - | - | - | 85 | - | 85 |
| | 702,548 | - | 702,548 | 581,814 | - | 581,814 |
| The income is made up of: | | | | | | |
| Received in year | 702,548 | - | 702,548 | 581,814 | - | 581,814 |
| | 702,548 | - | 702,548 | 581,814 | - | 581,814 |

Income from census membership is shown after netting off the proportion of fees paid to the Scout association. These funds are collected on behalf of the Scout association and are not within the control of the charity.

| | Unre- stricted funds £ | Endow- ment funds £ | Total 2025 £ | Unre- stricted funds £ | Endow- ment funds £ | Total 2024 £ |
|---------------------------|---------------------------------|------------------------------|--------------------|---------------------------------|------------------------------|--------------------|
| Census membership | 583,238 | - | 583,238 | 555,231 | - | 555,231 |
| Paid to Scout Association | (437,963) | - | (437,963) | (410,593) | - | (410,593) |
| | 145,275 | - | 145,275 | 144,638 | - | 144,638 |
| | 145,275 | - | 145,275 | 144,638 | - | 144,638 |

4 Investment income

| | Unre- stricted funds £ | Endow- ment funds £ | Total 2025 £ | Unre- stricted funds £ | Endow- ment funds £ | Total 2024 £ |
|---------------|---------------------------------|------------------------------|--------------------|---------------------------------|------------------------------|--------------------|
| Bank interest | 10,438 | - | 10,438 | 1,840 | - | 1,840 |

5 Charitable expenditure

| | Unre- stricted funds £ | Endow- ment funds £ | Total 2025 £ | Unre- stricted funds £ | Endow- ment funds £ | Total 2024 £ |
|--|---------------------------------|------------------------------|--------------------|---------------------------------|------------------------------|--------------------|
| Activities undertaken directly: | | | | | | |
| County scouting | 7,667 | - | 7,667 | 8,129 | - | 8,129 |
| World Scout Jamboree | (4,000) | - | (4,000) | 11,619 | - | 11,619 |
| Scouting activities | 41,393 | - | 41,393 | 27,912 | - | 27,912 |
| Support for Districts | 16,123 | - | 16,123 | 28,792 | - | 28,792 |
| Woodhouse Park maintenance | 424,065 | - | 424,065 | 359,970 | - | 359,970 |
| Support costs: | | | | | | |
| Office & administration | 189,892 | 1,650 | 191,542 | 91,503 | 1,650 | 93,153 |
| | <u>675,139</u> | <u>1,650</u> | <u>676,790</u> | <u>527,924</u> | <u>1,650</u> | <u>529,574</u> |

6 Net incoming resources before transfers

This is stated after charging:

| | 2025 £ | 2024 £ |
|---|-----------|-----------|
| Depreciation | 22,717 | 8,323 |
| Independent examiners remuneration - accountancy fees | 2,570 | 1,560 |
| Independent examiners remuneration - examination fees | 1,500 | 540 |

7 Employees and employment costs

| | 2025 | 2024 |
|-----------------------|----------------|----------------|
| | £ | £ |
| Wages and salaries | 216,111 | 144,712 |
| Pension contributions | 5,774 | 4,240 |
| | <hr/> | <hr/> |
| | 221,885 | 148,952 |
| | <hr/> <hr/> | <hr/> <hr/> |

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the company to the scheme and amounted to £5,774 (2024: £4,240).

Contributions totalling £nil (2024: £nil) were payable to the scheme at the end of the year and are included in creditors.

No individual employee was paid over £60,000 (2024: none).

No remuneration was paid to any Trustees during the year (2024: none). No expenses were reimbursed to the Trustees by the charity during the year (2024: none).

The key management personnel of the charity are considered to be the county administrator and the Woodhouse Park operations manager. The total costs to the charity of employee benefits (includes gross pay, employer national insurance and employer pension) for the key management personnel were £60,133 (2024: £58,207).

The average monthly head count was 11 (2024: 8).

8 Tangible fixed assets

| | Freehold Property £ | Long Leasehold Property £ | Fixtures & Fittings £ | Scout Equipment £ | Total £ |
|-----------------------|---------------------------|------------------------------------|-----------------------------|-------------------------|----------------|
| Cost | | | | | |
| As at 01 April 2024 | 229,430 | 8,247 | 57,999 | 115,271 | 410,947 |
| Additions | - | - | 3,995 | 3,848 | 7,843 |
| As at 31 March 2025 | <u>229,430</u> | <u>8,247</u> | <u>61,994</u> | <u>119,119</u> | <u>418,790</u> |
| Depreciation | | | | | |
| As at 01 April 2024 | 80,297 | 8,247 | 32,737 | 82,717 | 203,998 |
| Charge for year | 1,650 | - | 5,540 | 15,527 | 22,717 |
| As at 31 March 2025 | <u>81,947</u> | <u>8,247</u> | <u>38,277</u> | <u>98,244</u> | <u>226,715</u> |
| Net book value | | | | | |
| As at 31 March 2025 | <u>147,483</u> | <u>-</u> | <u>23,717</u> | <u>20,875</u> | <u>192,075</u> |
| As at 31 March 2024 | <u>149,133</u> | <u>-</u> | <u>25,262</u> | <u>32,554</u> | <u>206,949</u> |

9 Debtors: Amounts falling due within one year

| | 2025 £ | 2024 £ |
|-----------------|---------------|---------------|
| Other debtors | 54,564 | 27,023 |
| VAT debtor | 776 | 20,190 |
| High Littleton | 5,000 | 5,000 |
| 1st Yate Scouts | 6,000 | - |
| | <u>66,340</u> | <u>52,213</u> |

Debtors: Amounts falling due in over one year

| | 2025 £ | 2024 £ |
|-----------------|---------------|---------------|
| High Littleton | 5,000 | 10,000 |
| 1st Yate Scouts | 24,000 | - |
| | <u>29,000</u> | <u>10,000</u> |

10 Creditors: Amounts falling due within one year

| | 2025 | 2024 |
|------------------------------|---------------|---------------|
| | £ | £ |
| Taxation and social security | - | 3,920 |
| Accruals & deferred income | 14,909 | 2,826 |
| Credit card | - | 895 |
| Creditors control account | 12,401 | 49,576 |
| | <u>27,310</u> | <u>57,216</u> |

Deferred income

| | 2025 | 2024 |
|----------------------------------|--------------|-------------|
| | £ | £ |
| Deferred income at 01 April 2024 | - | - |
| Released from previous years | - | - |
| Resources deferred in the year | 8,520 | - |
| Deferred income at 31 March 2025 | <u>8,520</u> | <u>-</u> |

Where grants are received in advance, for a specified period, these funds are deferred and recognised in the period to which they relate. This year, income was received to fund a Scouts trip to Disneyland Paris in October 2025.

11 Statement of funds

| | Balance 01.04.24 | Income | Expenditure | Transfers | Balance 31.03.25 |
|------------------------------------|-----------------------------|-----------------------|-------------------------|------------------|-----------------------------|
| | £ | £ | £ | £ | £ |
| Designated funds | | | | | |
| International fund | 39,646 | - | - | 15,000 | 54,646 |
| Support fund | 10,000 | - | - | - | 10,000 |
| Rickard Shield fund | 2,080 | 1,785 | (1,700) | - | 2,165 |
| Future large scale County events | 50,000 | - | - | (50,000) | - |
| WHP improvement fund | 83,927 | - | - | (48,638) | 35,289 |
| 3 Counties Development fund | 10,000 | - | - | - | 10,000 |
| | <u>195,653</u> | <u>1,785</u> | <u>(1,700)</u> | <u>(83,638)</u> | <u>112,100</u> |
| Designated funds - reserves | | | | | |
| Woodhouse Park fund | 116,557 | - | - | 54,318 | 170,875 |
| County economic fund | 40,320 | - | - | 25,668 | 65,988 |
| Woodhouse Park strategy fund | 100,000 | - | - | - | 100,000 |
| Accommodation upgrade | - | - | - | 138,000 | 138,000 |
| | <u>256,877</u> | <u>-</u> | <u>-</u> | <u>217,986</u> | <u>474,863</u> |
| General unrestricted funds | 132,129 | 715,596 | (673,439) | (134,348) | 39,937 |
| Total unrestricted funds | <u>584,659</u> | <u>717,381</u> | <u>(675,139)</u> | <u>-</u> | <u>626,900</u> |
| Endowment funds | | | | | |
| Endowment fund - property | 149,133 | - | (1,650) | - | 147,483 |
| Total funds | <u><u>733,792</u></u> | <u><u>717,381</u></u> | <u><u>(676,789)</u></u> | <u><u>-</u></u> | <u><u>774,383</u></u> |

- The designated funds have been set aside by the Trustees in line with the descriptions set out above.
- Designated funds – reserves
 - a) Woodhouse Park fund – this fund has been set aside as a reserve fund to cover 6 months of the operation costs of Woodhouse Park Activity Centre.
 - b) County Economic fund - The reserve for the County covering day-to-day Scouting operations has been set by the trustees at £66k. This cover costs the fixed/contracted costs incurred by the County including OSM, financial management and the County administrator’s salary costs
 - c) Woodhouse Park strategy fund - the Board of Trustees had agreed that long term the County should hold a sum equivalent to 12 months running costs. This is considered by the Board of Trustees to be of a sufficient level to cover the potential impact on the charity of any major event which would result in loss of membership income/fundraising and the curtailment of Scouting activities.
 - d) Accommodation upgrade - to cover the updating of Scouting accommodation at Woodhouse Park.
- The general unrestricted fund represents the unrestricted funds of the charity at the year end.
- The Property endowment fund represents the net book value of the freehold property, given to the charity under endowment.

12 Statement of funds- prior year

| | Balance 01.04.23 £ | Income £ | Expenditure £ | Transfers £ | Balance 31.03.24 £ |
|------------------------------------|-----------------------------------|---------------------|--------------------------|------------------------|-----------------------------------|
| Designated funds | | | | | |
| International fund | 24,646 | - | - | 15,000 | 39,646 |
| Support fund | 10,000 | - | - | - | 10,000 |
| Rickard Shield fund | 1,995 | 1,785 | (1,700) | - | 2,080 |
| Future large scale County events | - | - | - | 50,000 | 50,000 |
| WHP improvement fund | 70,395 | - | - | 13,532 | 83,927 |
| 3 Counties Development fund | 50,000 | - | - | (40,000) | 10,000 |
| | 157,036 | 1,785 | (1,700) | 38,532 | 195,653 |
| Designated funds - reserves | | | | | |
| Woodhouse Park fund | 100,000 | - | - | 16,557 | 116,557 |
| County economic fund | 50,000 | - | - | (9,680) | 40,320 |
| Woodhouse Park strategy fund | - | - | - | 100,000 | 100,000 |
| | 150,000 | - | - | 106,877 | 256,877 |
| General unrestricted funds | 208,936 | 594,826 | (526,224) | (145,409) | 132,129 |
| Total unrestricted funds | 515,972 | 596,611 | (527,924) | - | 584,659 |
| Endowment funds | | | | | |
| Endowment fund - property | 150,783 | - | (1,650) | - | 149,133 |
| Total funds | 666,755 | 596,611 | (529,574) | - | 733,792 |

- The designated funds have been set aside by the Trustees in line with the descriptions set out above.
- Designated funds – reserves
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 for any reason.
The Board of Trustees had agreed that long term the County should hold a sum equivalent to 6 months running costs. This is considered by the Board of Trustees to be of a sufficient level to cover the potential impact on the charity of any major event which would result in loss of membership income/fundraising and the curtailment of Scouting activities.
The reserve for the County covering day-to-day Scouting operations was originally set by the trustees at £50k and for the operation of WHP at £100k.
The reserve for accommodation upgrade is to cover the updating of Scouting accommodation at Woodhouse Park.
- The general unrestricted fund represents the unrestricted funds of the charity at the year end.
- The Property endowment fund represents the net book value of the freehold property, given to the charity under endowment.

13 Analysis of net assets between funds

| | Unre- stricted funds £ | Endow- ment funds £ | Total 2025 £ | Unre- stricted funds £ | Endow- ment funds £ | Total 2024 £ |
|---------------------|---|--|-----------------------------|---|--|-----------------------------|
| Tangible assets | 44,592 | 147,483 | 192,075 | 57,816 | 149,133 | 206,949 |
| Non-current assets | 29,000 | - | 29,000 | 10,000 | - | 10,000 |
| Current assets | 580,618 | - | 580,618 | 574,059 | - | 574,059 |
| Current liabilities | (27,310) | - | (27,310) | (57,216) | - | (57,216) |
| | <u>626,900</u> | <u>147,483</u> | <u>774,383</u> | <u>584,659</u> | <u>149,133</u> | <u>733,792</u> |

14 Related parties

There were no related party transactions during the year (2024: none).

AVON COUNTY SCOUT COUNCIL

England & Wales - Charity number 302146

Accounts

Avon County Scout Council

Annual Report and Financial Statements

For the Year Ended 31 March 2024

Charity Registered in England and Wales Number: 302146

Avon County Scout Council
Contents
For the Year Ended 31 March 2024

| | <u>Page</u> |
|--------------------------------------|-------------|
| Reference and Administrative Details | 2 – 3 |
| Trustees' Report | 4 – 16 |
| Independent Examiners' Report | 17 |
| Statement of Financial Activities | 18 |
| Balance Sheet | 19 |
| Statement of Cash Flows | 20 |
| Notes to the Financial Statements | 21 – 31 |

Avon County Scout Council
Reference and Administrative Details
For the Year Ended 31 March 2024

Registered Charity No: 302146

Registered Office: Woodhouse Park, Almondsbury, Bristol BS32 4LX

Patron of The Scout Association

His Majesty The King

Officers April 1, 2023 to March 31, 2024

Board of Trustees

Ex Officio

County Chairman

Neil Salter

County Commissioner

Clive Sandrey

County Treasurer

Helen Hobbs (to 12 September 2023)

Kevin Fitzgerald (from 12 September 2023)

County Secretary

Vacant - covered by Cathy Harding as employee

County Youth Commissioner

Ethan Harwood

Elected Members

To 2024

Nigel Ball (to 24 November 2023)

Vacany

To 2025

Alan Dempster

Gary Barron

To 2026

Antony Rees

David Milton

Nominated by the County Commissioner

Simon Hornsby

Azir Razzak

Steve McKenna

Co-opted Members

None

Right of Attendance

Graham Brant

Lead Volunteer South West England

Avon County Scout Council
Reference and Administrative Details
For the Year Ended 31 March 2024

Invited to Attend

Stuart Ballard

Andrew Phelps

Ethan Harwood

Council of the Scout Association Member

Council of the Scout Association Member

Young Person Representative, Council of the Scout Association

Accountants

Albert Goodman, Chartered Accountants, Goodwood House, Blackbrook Park Avenue, Taunton TA1 2PX

Bankers

Barclays Bank plc, Leicester and Unity Trust Bank plc, Birmingham

Avon County Scout Council

Trustees' Report

For the Year Ended 31 March 2024

The Trustees (who are also the Directors for the purpose of Company Law) have pleasure in presenting their annual report and the financial statements for the year ended 31 March 2024. The provisions of the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP FRS 102-implemented 1 January 2019) have been adopted in preparing the annual report and financial statements of the charity.

Structure, governance and management

Governing Document

The Scout Association exists by authority of Royal Charters: these give authority to the by-laws of the Association, which are approved by His Majesty's Privy Council. The by-laws in turn, authorise the making of rules for the regulation of the Association's affairs. The Scout County of Avon is a trust established under these rules, which are common to all Scout Counties.

The Scout County of Avon is governed according to the County Constitution, as agreed by the Avon County Scout Council at the annual AGM. The Avon County Scout Council supports and encourages the development of Scouting in the County. The Constitution is based on the guidance contained within chapter five of the Scout Association's publication, "Policy, Organisation and Rules" (POR).

Appointment of Trustees

The Trustees in post for the year under review were recruited and appointed by the Avon County Scout Council at the annual AGM, in accordance with the constitution in operation at that time. Under this constitution the officers of the Board of Trustees were ex-officio Board members. There were also up to six elected board members serving three-year terms, with one third re-elected at the AGM. In addition to this there were board members nominated by the County Lead Volunteer and in addition board members could be co-opted by the Board of Trustees normally to fill skills gaps identified by the board. Under this constitution the number of nominated and co-opted members taken together must not exceed the total of ex-officio members and elected members. The Lead Volunteer Southwest England has the right of attendance at meetings of the Board of Trustees, as have the County's nominated member/s and nominated youth representative/s to the Council of the Scout Association.

As a result of changes being introduced nationally by The Scout Association as part of the project to transform the organisation the constitution will be updated from the 2024 AGM to be held in September 2024. Under the new constitution the number of ex-officio board members is reduced to two – County Lead volunteer and County Youth Lead with the other board roles including that of Chair and Treasurer being filled on the basis of a recommendation from the outgoing board to the Avon County Scout Council. The board having run an open selection process to identify the new trustees. Trustees can be appointed to serve on the board of trustees for a period of up to 3 years with no individual (aside from the ex-officio roles whose terms of office are dictated by their volunteer Scout appointment) being allowed to serve for a period exceeding 9 years

Avon County Scout Council

Trustees' Report

For the Year Ended 31 March 2024

To help Trustees understand their role and responsibilities an induction pack covering key information on their role and Avon Scouts has been developed to support new trustees. In addition, new trustees are required to complete the following training modules - Essential Information for Executive Committee Members (National Training Module 01E) and GDPR training. In addition and recognising trustees responsibilities to ensure that all Scout activities take place safely Trustees are also mandated by the National Scout Association to carry out training covering both Safety and Safeguarding. Trustees should complete all training within their first five months in the role and renew this every 3 years. This training is either carried out online or at a special meeting, to which all Trustees are invited, which is held as soon as practicable after the AGM.

The following people were directors/trustees of the charity during the year :

N Ball (To 24th November 2024)
G J Barron
B Clarke (To 12th September 2023)
A J Dempster
H Gorst (To 12th September 2023)
E Harwood
H S Hobbs (Treasurer) (To 12th September 2023)
S Hornsby
Kevin FitzGerald (Treasurer) (from 12th September 2023)
Steve Mckenna (from 12th September 2023)
David Milton (from 12th September)
C A Padgett (To 12th September 2023)
M A Razzak
A W Rees
N A Salter (Chair)
C R Sandrey (County Lead Volunteer)

Management

The Scout County of Avon is managed by the Board of Trustees, a team of volunteers who work together, as charity trustees, to make sure Avon Scouts which is an educational charity is run safely and legally. 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 meets a minimum of four times a year with additional meetings being held if required to focus on strategy, performance and assurance of the charity.

The Trustee Board main purpose is to:

Manage money well

- Have enough money for now and in the future. This means having a reserves policy and making sure fundraising takes place, if it's needed.
- Have a budget in place. Trustees then agree how to manage the budget with other volunteer teams.

Follow Scouts policies and relevant legislation

- Follow POR and Key Policies (including safety, safeguarding, data protection and equality, diversity and inclusion), and charity regulations.
- Follow employment law if staff are employed, and act as a responsible employer in line with relevant legislation and Scout values. Make sure effective line management is in place for each staff member, which can be delegated to others.
- Produce a trustee annual report and statement of accounts
- Have Statement of Accounts audited by an appropriate person before the Annual General Meeting. If they're a registered charity, they'll need to share it with the charity regulator.
- Hold an Annual General Meeting (AGM).

Look after buildings, insurance and property

- Look after records of ownership of property and equipment.
- Have the right insurance for people, buildings, and equipment.
- Make sure buildings and equipment are working well.

Manage risks

- Maintain a risk register and put the right risk mitigations in place.

Help the charity to operate well, today and in the future

- Work with Lead Volunteers to meet their charity aims.
- Champion our volunteering culture and make sure volunteers are aware of it, reflect on it, commit to it, and apply it in their teams.

In carrying out the above, Trustees also:

- Make sure records of Trustee Board meetings are kept and complete any actions that are agreed.
- Run open selection process for appointing trustees
- Co-opt Trustees onto the Board if they need people with particular skills or knowledge.
- Get expert advice, if needed. This could be on health and safety, managing money, buildings, equipment, or employment and share knowledge and experience with other Scout Trustees.

Risk Management

The Trustees undertake an annual review of the "health" of the County. This covers aspects such as financial stability, health and safety, and systems and processes. This useful discipline enables us to make clear decisions during the year based on a firm foundation.

The County Board of Trustees have identified all the major risks to which they believe the County is exposed. This is managed via a risk register and progress on the mitigating actions to reduce risks are reviewed at each of the quarterly board meetings.

The main areas of risk that have been identified are:

Safeguarding - The safeguarding of young people in our care remains our number one priority. We look to ensure that we have a continued culture of openness and transparency vital in having an effective safeguarding system. Our Yellow Card Code of Conduct is embedded in everything we do and makes clear to young people and parents/carers the behaviour expectations of our volunteers. All Adults in Scouting regularly working with young people will have been subject to a disclosure and barring service review at least every 5 years. Safeguarding training, either online or through County run courses, is mandatory for all volunteers and is refreshed every 3 years. The levels of mandatory training carried out by adult volunteers across the County are regularly reviewed at County Trustee meetings.

Injury to leaders, helpers, supporters and members - The County through the subscription fees contributes to the Scout Associations national accident insurance policy. An additional Insurance policy has been taken through the association's insurers to cover non-members and supporters. Risk Assessments are undertaken as part of the planning for all activities and are update as a dynamic document where necessary when the activity is undertaken. Safety matters continue to be reviewed and addressed at the quarterly meetings of the Trustees. The Trustees recognise the imperative of ensuring that all Scouting activities are carried out in a safe manner by managing, so far as reasonably possible, risk to the participants. To this end Trustees are seeking to appoint a lead on Health and Safety matters for the County.

A significant reduction in Income - The County is primarily reliant upon income from subscriptions as it receives little in the way of fundraising. The County does hold a reserve to ensure the continuity of activities should there be a major reduction in income. As a mitigating action the Committee could raise the value of subscriptions to increase the income to the County on an ongoing basis, either temporarily or permanently in the event of a significant reduction in income.

Reduction or loss of leaders (Volunteers) - The County is totally reliant upon volunteers to run and administer the activities of the County. If there was a reduction in the number of leaders to an unacceptable level in a particular section or the County as a whole then there would have to be a contraction, consolidation or closure of a section. In the worst-case scenario this could mean the complete closure of the County.

Reduction or loss of members - The County provides activities for young people aged 4 to 25. If there was a reduction in membership in a particular section or the County as a whole then there would have to be a contraction, consolidation or closure of a section. In the worst-case scenario this could mean the complete closure of the County.

Woodhouse Park loss or devaluation of asset. The County owns Woodhouse Park Activity Centre which is a major asset and therefore has risk in terms of fire/theft and ongoing maintenance. The assets including the various buildings at the centre have been fully insured and have been inspected and surveyed by the Insurance company. A programme of ongoing maintenance has been put in place to ensure the facilities of the centre are of a standard that will continue to allow the centre to provide activities and residential experiences for young people. The Trustees have also established a working group to take forward a project that will ensure the long-term future of Woodhouse Park Activity Centre given the need to upgrade and replace many of the onsite buildings which will require significant capital investment.

Operation of Woodhouse Park –The scale of the day-to-day operation of the centre presents a significant financial risk to the County. However, the centre generated an operating surplus in 2022/23 and 2023/24 with the current income/expenditure projections for the centre again anticipating a surplus will be delivered in 2024/5. However, if there were to be a sudden reduction in the income generated by the centre if for instance government restrictions as a result of a global pandemic were to be imposed this would impact on the range of activities and residential experiences that the centre can offer and therefore would impact the income generated whilst many of the fixed costs such as staff and utilities would remain at current levels. To ensure the financial stability of the centre an operational reserve of £116.5k (estimated 6 months of non-variable expenditure) has been established from the Counties main fund. In terms of the current surpluses the trustees have agreed that these will be reinvested to improve the centre's facilities.

Financial Risk of Large-Scale Events – The County has a well-established track record of running large scale events for its members. Given the costs associated with the organisation of such events present a significant financial risk to the County all planned events must therefore present a budget for review by the finance subcommittee (FSC) ahead of any expenditure being committed with all contracts having to be approved by the FSC. Regular reviews during the planning and lead up to the event are undertaken.

Data - Loss or theft of sensitive personal data would result in individuals being compromised and would have an adverse effect on the reputation of the County. The County's handling of sensitive personal data has been reviewed utilising the framework provided by The Scout Association to ensure best practice is in operation and compliance with GDPR regulations.

Fraud - Would result in a potential loss of funds and adversely impact the reputation of the County. The County is committed to developing an anti-fraud culture and keeping the opportunities for fraud, bribery and corruption to the absolute minimum. Staff, Trustees and volunteers are encouraged to raise any suspicion or concern, however small or immaterial this may seem. In terms of payments the County has put in place internal controls aimed at preventing and detect fraud activities. This includes 2 signatories for all cheques/online payments.

Cyber Risk - Would result in a potential loss of sensitive data and funds and adversely impact the reputation of the County. A team of volunteers advise us on network security and ensure that our computer system is up to date with the latest software security. All data has been transferred to a cloud based system utilising Office 365 to improve security. User passwords are strictly controlled, and we are undertaken ongoing user training for the Staff, Key volunteers and trustees on Office 365.

Global Pandemic– Membership numbers fell during 2020/21 as a direct result of the global CoVID pandemic with youth membership reporting a reduction in youth numbers of 18% at the January 2021 census. As membership subscriptions, the main income generating activity of the charity, are payable at the start of the year (April) based on the January census this resulted in a shortfall against the budgeted income for the 2021/22 financial year. By the census January 2022 youth numbers had started to recover with a 12.3% increase being reported. The rolling 5-year budget at that point assumed that by January 2023 youth numbers would have returned return to the pre pandemic levels (January 2020 census). This target was missed in 2023 and at January 2024 youth numbers at 11,830 were still 1.9% off the 2020 total. Whilst, actual numbers fall short of the youth member target the membership fees that will be generated are sufficient to support the required level of expenditure for the County to be operating at full strength.

Internal Controls

The Trustees are satisfied with the viability of the Charity's financial assets.

The Trustees confirm that no new major financial risks were identified during the year.

Annual budgets covering a rolling 5 year period are prepared and agreed by the Trustees. Any significant financial decision is reviewed by the Finance sub-committee ahead of authorisation by the Trustees.

The County has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss, these include 2 signatories for cheques/online payments and comprehensive insurance policies to ensure that insurable risks are covered.

A manual setting out the financial process and procedures has been developed and will be rolled out over the coming financial year.

Objectives and activities

The objectives of the Scout County of Avon are as a unit of the Scout Association.

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.

Trustee Board

The Trustee Board is a team of volunteers who work together to make sure Scouts is run safely and legally.

Together, Trustees make sure the charity is well managed, risks are assessed and mitigated, buildings and equipment are in good working order, and everyone follows legal requirements and Policy, Organisation and Rules (POR). Their support helps other volunteers run a fantastic programme that gives young people skills for life (and experiences they'll remember forever).

The County is supported by Volunteers, with circa 3,600 Voluntary Uniformed Leaders, Adult helpers, local trustees and administrators working for young people around the Scout County. The Charity also values the assistance of one paid part-time member of staff as a general administrator and the staff members that support the running of the Woodhouse Park Activity Centre.

Public Benefit

The trustees have a duty to report on our public benefit in this Annual Report. We've assessed our aims, activities and charitable objectives, which are to contribute to the development of young people in achieving their full potential as individuals, as responsible citizens, and as members of their local, national and international communities. We believe that we've met the Charity Commission's public benefit criteria for both the advancement of education, and the advancement of citizenship and community development. Scouts follows two key principles set by the Commission with regard to public benefit:

1. Identifiable benefit

The way in which we help young people in their personal development and empowers them to make a positive contribution to society. This benefit is directly linked to the purpose of Scouts.

2. Public benefit

Scouts is a national movement, open to young people aged 4-25 and adults who are willing to make a Scout Promise. Whilst we charge a subscription to our members, access to our benefits isn't constrained by a member's ability to pay. Locally, there are arrangements to waive subscriptions and other costs for those who face financial hardship. In addition, there are funds available nationally for uniform and the cost of activities. Through these support mechanisms we aim to ensure that young people aren't excluded from Scouts on purely financial grounds.

Achievements and performance

Avon County Scouts is the biggest single provider of non-school coeducational youth activities locally. Covering the local authority areas of Bristol, Bath and Northeast Somerset, North Somerset and South Gloucestershire and organised across 9 Districts our 136 Scout Groups support the ongoing personal development of our youth members.

New County Lead Volunteer

Clive Sandrey has been in post since October 2022, and is working hard to take Avon scouting forward with the support of the Lead Volunteer for South West England.

National Strategy

The County Lead Volunteer supported by the trustees works alongside the Districts and Groups in the County to develop local Scouting in line with the national strategy which is currently undergoing a Transformation.

This national strategy has a vision of:

Skills for Life: our plan to prepare better futures

And focuses on four key areas:

Growth - We want to continue the positive trend we have seen in recent years bringing skills for life to more young people across the UK.

Inclusivity - Scouts is open to all. We believe it's a priority to reflect the diversity of the communities we are in.

Youth Shaped - Over recent years, there has been a growing momentum to ensure young people are shaping their experiences and taking on leadership roles at Scouts. We want to continue to build on this.

Community Impact - We want to provide our young people with the opportunity to take part in high quality social action on the big issues of our time.

Alongside the national strategy to 'prepare better futures' local planning has commenced in support of the role out of a national project aimed at transforming the organisation which includes how we welcome new volunteers, the learning opportunities we offer to volunteers, and providing digital tools to make it easier to get things done in Scouts.

The key areas underpinning the national strategy taken forward by the County Operational Team led by the County Lead Volunteer and supported by the Trustees over the past 12 months has been focussed on 7 key areas:

Transformation
Growth
Adult Volunteers
Young People
Programme
Compliance
Woodhouse Park

Transforming our volunteer experience

We want to make volunteering with Scouts easier and more fun, so we can attract and retain more volunteers to help more young people gain skills for life.

Currently, volunteering at Scouts doesn't always suit how people want to volunteer. They want to volunteer flexibly, by committing the time they have and being part of a team.

We believe by addressing these issues it will help us to:

- Recruit more volunteers and retain current ones
- Make volunteering at Scouts feel rewarding for everyone
- Consistently and safely deliver a better programme
- Make sure that more young people are gaining skills for life

Avon County Scout Council

Trustees' Report

For the Year Ended 31 March 2024

We're transforming volunteering at Scouts to make it easier, more enjoyable and rewarding. We'll be rolling out changes in phases to help us:

- Give a warmer welcome for everyone
- Deliver better learning
- Simplify how we volunteer together

We are already implementing:

- Our Volunteering Culture – which is a shared understanding of what we say and do, and how we behave as volunteers in Scouts.
- A move to team-based volunteering.
- Executive Committees will be called Trustee Boards, together with changes to Trustees' responsibilities and structure.

And will commence the rollout of the new digital support tools in the autumn of 2024 supported by the change leads that have been appointed in each district.

Growth

As part of our Growth Strategy We are working with the District Lead volunteers and Group Lead volunteers to open new groups and section across the county as well as opening up new Squirrel Dreys.

This needs to be done in a measured way so that what we start we able to consolidate and take forward into the future. We believe the impact of COVID 19 on local scouting's still evident but we are gaining ground in increasing our membership alongside helping young people to overcome the long term effects

The development project that was running in conjunction with Gloucester Scouts was brought to a close in the final quarter of the year as the project experienced issues in recruiting development officers to take the project forward.

Adult Volunteers

By January 2024 the number of adult roles had increased to 3542 a 2.3% increase on the previous year as we again made up ground towards the pre pandemic baseline following the reduction in the number of adult volunteers post Covid that was experienced. This closes the gap against the pre pandemic level of January 2020 to 80

Following the success of the previous recruitment campaign using an external recruitment company the trustee board agreed in February to again utilise their services to identify a trustee to serve from the September 2024 AGM with skills and experience of the diverse communities across the Avon area.

Young people

The number of Young People registered as members within the County increase by 1.5% during the year to 11830 despite 4 of the 9 Districts within the County reported reductions in youth membership as a result of the closure of a number of Groups/Sections due to the lack of Adult Volunteers. As a result, youth membership remains c.170 young people lower than the pre pandemic level of January 2020.

4 young people achieved the highest award in Scouting The King Scout Award during the year, Each young person will have the opportunity to attend Scouting's Day of Celebration and Achievement at Windsor Castle, an annual highlight in the Scout calendar, and a fantastic day commending the incredible accomplishments of our young people and volunteers.

Programme

Throughout the year the County ran a full programme of activities delivered by the various activity groups that provide adventurous activities for the county together with specific events for sections. In addition, large scale District camps were facilitated through Woodhouse Park who offered a camping and activities package aimed at District Camps of 500 plus.

Along with Scouts from around the UK Young People from Avon Scouts supported the Kings coronation.

The summer of 2023 saw the County unit of 36 young people and 4 adult leaders depart the UK to join 50,000 scouts from around the world at the 25th World Scout Jamboree in South Korea having spent 18 months fundraising and learning to work together as a team. Unfortunately, problems experienced with infrastructure and the extreme heat mean that the event had to be cancelled after just a few days and alternative arrangements made for the participants which were centred around the capital city of Seoul. Two major reviews of the event have been conducted one by World Scouting the other by UK Scouting to ensure that lessons have been learnt for future World Event participation.

Compliance

To ensure that adult volunteers have their mandatory training up to date, that POR requirements for activity and nights away notifications are adhered to and Districts and Groups are adhering to the requirements of The Scouts Framework.

We have:

- Reduced non-compliance of safeguarding and safety
- Reduced GDPR non-compliant
- Reviewing pre-provisional roles, either closing or actioning outstanding actions.

Levels of non-compliance by the end of March 2024 stood at Safeguarding 1%, Safety. 1% and GDPR. 1%. Which is a considerable improvement from 2021 when it was 20%.

Woodhouse Park

Woodhouse Park activity centre has had another successful year welcoming over 40,000 young people to the centre across the year. We have continued to invest in the centre with new equipment to support the large-scale events, installing new toilet blocks and facilities as well as major improvements in the buildings.

The success in the growth on the number of activities and residential experiences delivered has enabled income to exceed the initial 2023/24 projections for the centre allowing the employed team to be expanded to meet this increased demand. As part of this expansion and during the year under review we employed three apprentices in line with our ethos of providing young people with skills for life. A programme that worked well for both the young people and the County and which we intend to repeat going forward. Whilst the centre now operates under a fully staffed operational model it must be recognised that without the ongoing support of the centres volunteer support team the centre would be unable to provide the full range of activities and events currently that are on offer.

The long-term plans for the centre to ensure that it has a sustainable future particularly given the need for significant capital investment to upgrade and replace many of the onsite buildings and site infrastructure continued to be developed.

Avon County Scout Council

Trustees' Report

For the Year Ended 31 March 2024

Overall Review

The fundamental principle that underpins Scouting is that it should actively engage and support young people in their personal development, empowering them to make a positive contribution to society.

Over the past 12 months Avon Scouts have continued to:

Delivery increased opportunities for young people to develop skills for life through a programme of activities that challenges them to embark on exciting, new adventures.

Delivery benefits to local communities through improved community cohesion with young people positively engaging with their local community.

Supported the 3,800 fantastic volunteers contribute to their local communities, working to make life better for those around them through their support

Financial review

The trustees consider that the financial position of the County is such that whilst there has been a short-term financial impact as a result of COVID19 through a reduction in membership subscriptions (impacting the financial years through to 2024/25) the reserve level of the charity has meant that this has not impact on the long-term operation of the County.

As in previous years the County has been in a position to continue to support both Districts and Groups through:

- Online Scout Manager a digital tool that supports our volunteers with all aspects of Administration including Weekly register of attendance, Records of young people achievements, Collection of Membership subscriptions, activity fees and correspondence with Parents/Carers. This is provided to all sections at Gold level through County level membership at an annual cost of circa £15k per annum.
- The services of The Two Counties development project provided support through a small team of part time paid staff to expand and grow Scouting and to support Groups adversely impacted by COVID 19 retaining young people, adults and sections due to the impact of COVID 19 on local scouting.
- Setting aside funds to support the international aspect of Scouting providing support to young people attending international events including the World Jamboree.
- Provision of short-term loans and grants to help facilitate development of group headquarters

The scale of the day-to-day operation of Woodhouse Park Activity Centre does presents a significant financial risk to the County. However, the unstinting efforts of the dedicated band of volunteers alongside the professional staff team has helped to ensure that the centre made a small surplus in 2023/24 with the current income/expenditure projections for the centre anticipating that a small surplus will again be delivered in 2024/25. To ensure the financial stability of the centre an operational reserve of £116k has been established.

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 for any reason.

The Board of Trustees had agreed that long term the County should hold a sum equivalent to 6 months running costs. This is considered by the Board of Trustees to be of a sufficient level to cover the potential impact on the charity of any major event which would result in loss of membership income/fundraising and the curtailment of Scouting activities.

The reserve for the County covering day-to-day Scouting operations has been set by the trustees at £40k. This cover costs the non-variable/contracted costs incurred by the County including OSM, Development support and the County administrator's salary costs. It is assumed that in such a scenario that the general running costs of the activity and operational teams would be put on hold until such time as the situation is regularised.

In addition, a further £116k has been set aside as a reserve fund to cover the operation costs of Woodhouse Park Activity Centre. Again, this reflects the non-variable/contracted costs that would be incurred including the staff team salary costs, Insurance, and utilities. This reserve has been increased from the £100k previously held reflected the increased staff levels now in operation and will continue to be kept under review as the centre develops over the coming years.

Whilst the County continues to hold general unrestricted funds the Board of Trustees expects this position to be regularised by the financial year 2025/26 as it intends to set deficit operational budgets over the coming financial years.

Included within the deficit operational budgets is development support activity as it is the intention of the Board of Trustees to continue to support the growth of Scouting in the County designed to extend the reach of Scouting within the Avon area.

Investment Policy

The County's Income and Expenditure is very small and as a consequence does not have sufficient funds to invest in longer-term investments such as stocks and shares. The County has therefore adopted a low-risk strategy to the investment of its funds. All funds are held in cash using only mainstream banks or building societies.

To maximise returns, the Board of Trustees has agreed that it may financially support development in districts/groups via short-term interest-bearing loans.

The Board of Trustees regularly monitors the levels of bank balances and the interest rates received to ensure the County obtains maximum value and income from its banking arrangements. Occasionally this may involve using an account that requires a period of notice before funds may be withdrawn, before doing so the County Executive considers the cash flow requirements.

Avon County Scout Council
Trustees' Report
For the Year Ended 31 March 2024

The trustees' annual report was approved on 9 December 2024 and signed on behalf of the board of trustees by:

K FitzGerald
Trustee

N Salter
Trustee

Avon County Scout Council

Independent Examiners' Report to the Trustees
For the Year Ended 31 March 2024

Independent examiners report to the Trustees of Avon County Scout Council

I report to the charity trustees on my examination of the accounts of Avon County Scout Council (“the charity”) for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (“the 2011 Act”).

I report in respect of my examination of the charity’s accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 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 the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act;
or
2. the accounts do not comply with these records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of the 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 accounts to be reached.

Michelle Ferris BSc (Hons) FCA DChA

Albert Goodman LLP
Goodwood House
Blackbrook Park Avenue
Taunton
Somerset
TA1 2PX

Date: 17 December 2024

Avon County Scout Council
Statement of Financial Activities
For the Year Ended 31 March 2024

| | Notes | Unrest- riected Funds £ | Endow- ment Funds £ | Total 2024 £ | Unrest-riected Funds £ (As restated) | Endow- ment Funds £ (As restated) | Total 2023 £ (As restated) |
|--|-------|----------------------------------|------------------------------|--------------------|---|---|---|
| Income from: | | | | | | | |
| Grants, donations and legacies | 2 | 7,957 | - | 7,957 | 26,545 | - | 26,545 |
| Charitable activities | 3 | 581,814 | - | 581,814 | 525,384 | - | 525,384 |
| Investment income | 4 | 1,840 | - | 1,840 | 440 | - | 440 |
| Profit on disposal of fixed assets | | 5,000 | - | 5,000 | - | - | - |
| Total income | | 596,611 | - | 596,611 | 552,369 | - | 552,369 |
| Expenditure on: | | | | | | | |
| Charitable expenditure | 5 | 527,924 | 1,650 | 529,574 | 481,350 | 1,650 | 483,000 |
| Total expenditure | | 527,924 | 1,650 | 529,574 | 481,350 | 1,650 | 483,000 |
| Net income/(expenditure) before transfers | | 68,687 | (1,650) | 67,037 | 71,019 | (1,650) | 69,369 |
| Transfer between funds | 11 | - | - | - | - | - | - |
| Net movement in funds | | 68,687 | (1,650) | 67,037 | 71,019 | (1,650) | 69,369 |
| Reconciliation of funds | | | | | | | |
| Fund balances at 01 April 2023 | | 515,972 | 150,783 | 666,755 | 444,953 | 152,433 | 597,386 |
| Fund balances at 31 March 2024 | 11 | 584,659 | 149,133 | 733,792 | 515,972 | 150,783 | 666,755 |

Avon County Scout Council

Balance Sheet

As at 31 March 2024

| | Notes | 2024 £ | 2023 £ (As restated) |
|-------------------------------------|-------|-----------------------|----------------------------|
| Fixed assets | | | |
| Tangible fixed assets | 8 | 206,949 | 156,808 |
| Non-current assets | | | |
| Debtors | 9 | 10,000 | 15,000 |
| Current assets | | | |
| Debtors | 9 | 52,213 | 5,000 |
| Cash at bank and in hand | | 521,847 | 494,674 |
| | | <u>574,059</u> | <u>499,674</u> |
| Creditors | | | |
| Amounts falling due within one year | 10 | <u>(57,216)</u> | <u>(4,727)</u> |
| Net current assets | | <u>516,843</u> | <u>494,947</u> |
| Net assets | | <u>733,792</u> | <u>666,755</u> |
| Funds | | | |
| Unrestricted funds | | | |
| General funds | 11 | 132,129 | 208,936 |
| Designated funds | 11 | 452,530 | 307,036 |
| | | <u>584,659</u> | <u>515,972</u> |
| Endowment funds | 11 | <u>149,133</u> | <u>150,783</u> |
| Net assets | | <u>733,792</u> | <u>666,755</u> |

Approved by the Board of Trustees for issue on 9 December 2024 and signed on their behalf by:

K FitzGerald
Trustee

N Salter
Trustee

Avon County Scout Council
Statement of Cash Flows
For the Year Ended 31 March 2024

| | | Total 2024 £ | Total 2023 £ (As restated) |
|--|--------------|-----------------------------|---|
| | Notes | | |
| Cash flows from operating activities | | | |
| Net movements in funds for the year | | 67,037 | 69,369 |
| Adjustments to cash flows from non-cash items | | | |
| Depreciation and amortisation | 8 | 8,323 | 1,650 |
| Finance income | 4 | 1,840 | 440 |
| (Profit) / Loss on disposal | | - | - |
| | | <u>77,200</u> | <u>71,459</u> |
| Working capital adjustments | | | |
| (Increase)/decrease in debtors | 9 | (42,213) | 25,714 |
| Increase/(decrease) in creditors | 10 | 52,489 | 2,927 |
| | | <u>87,476</u> | <u>100,100</u> |
| Cash flows from investing activities | | | |
| Interest received | | (1,840) | (440) |
| Acquisitions of tangible assets | 8 | (58,464) | (6,025) |
| | | <u>27,172</u> | <u>93,635</u> |
| Net increase/(decrease) in cash and cash equivalents | | | |
| Reconciliation of net debt | | | |
| Cash and cash equivalents at the beginning of the reporting period | | 494,674 | 401,039 |
| | | <u>27,173</u> | <u>93,635</u> |
| Net increase/(decrease) in cash and cash equivalents | | | |
| Cash and cash equivalents at the end of the reporting period | | <u>521,847</u> | <u>494,674</u> |
| Cash & Cash equivalents reconciliation: | | | |
| Cash at bank | | <u>521,847</u> | <u>494,674</u> |
| Total cash & cash equivalents at the end of the reporting period | | <u>521,847</u> | <u>494,674</u> |

1 Accounting Policies

1.1 General information and basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statements of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) – Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Income

All income is included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income. The valuation of donated services is not quantified within the Statement of Financial Activities.

Donation income is received by way of general grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable.

Income from charitable activities is recognised when the activity that lead to the income takes place.

Investment income is included when receivable.

1.3 Government grants

Government grants are accounted for when unconditionally due and reasonable assurance can be gained that it will be received. Where funds are received in advance, for a specified period, these funds are deferred and recognised in the period to which they relate. Where funds have not been received in a specified period, these funds will be accrued in debtors and recognised in the period to which they relate. Not all grants received have conditions and performance indicators attached, where this is the case, the income is included within donations. Performance related grants are included within Charitable Activities income.

1.4 Donated services

In accordance with the Charities SORP (FRS 102), unpaid volunteer time is not recognised in the financial statements.

1.5 Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. The charity registered for VAT with effect from 01/08/2023 and therefore all expenditure prior to this is gross of VAT and is reported as part of the expenditure to which it relates. All expenditure after this date are included net of VAT.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services. Direct costs are allocated to such activities and support costs are apportioned as appropriate to delivering charitable activities.

1.6 Fixed assets

Depreciation is calculated to write off the cost of fixed assets over their estimated useful lives at the following rates:-

| | |
|-------------------------|--------------------------|
| Freehold property | - 0% to 2% straight line |
| Long leasehold property | - 10% straight line |
| Fixtures & fittings | - 20% straight line |
| Scout equipment | - 33% straight line |

Fixed assets are valued at cost less depreciation.

1.7 Non-current assets - debtors

Non current assets debtors are made up of a loan to an unconnected company. The loan has been measured at the amount paid, with the carrying amount adjusted in subsequent years to reflect repayments and any accrued interest, adjusted for any necessary impairment.

1.8 Debtors

Prepayments are valued at the amount prepaid. Accrued income comprises amounts due from funders and is recognised when the charity is entitled to the grant, receipt is probable and the amount can be measured reliably.

1.9 Cash at bank and in hand

Cash at bank and in hand comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

1.10 Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their settlement amount.

Deferred income is included when the charity has not met the criteria for recognition of the income.

1.11 Taxation

The company is a registered charity and is therefore not liable to corporation tax to the extent that income and gains are applied to the charitable objectives of the charity.

1.12 Pension contributions

The charity operates a defined contribution pension scheme. The scheme and its assets are held by independent managers. Contributions are recognised in the Statement of Financial Activities in the period in which they become payable in accordance with the rules of the scheme.

1.13 Fund accounting

General funds are unrestricted funds receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Endowment funds are to be used for specific purposes as prescribed by the endowment. Applicable costs are applied to the fund in line with the endowment.

1.14 Operating leases

Leases in which substantially all the risks and rewards of ownership are retained by the lessor are classified as operating leases. Rentals payable under operating leases are charged to the Statement of Financial Activities as incurred over the term of the lease. The charity has an operating lease for the premises in which they operate, as well as photocopier and telephone leases. The title of the leased premises and equipment remains with the lessor.

1.15 VAT

The charity has registered with VAT with effect from 01/08/2023 and therefore all costs after this date are net of VAT.

1.16 Financial instruments

The charity only holds basic financial instruments as defined in FRS 102. The financial assets and liabilities of the charity and their measurements are as follows:

Financial assets – trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost. Prepayments are not financial instruments.

Cash at bank – is classified as a basic financial instrument and is measured at face value.

Financial liabilities – trade creditors, accruals and other creditors are financial instruments, and are measured at amortised cost. Taxation and social security are not included in the financial instruments disclosure definition. Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is an obligation to deliver services rather than cash or another financial instrument.

1.17 Prior period adjustment

Introduction of group balances

The charity operates with a number of groups who deliver activities to scouting groups. These groups have previously been treated as legally separate from the charity and therefore not included in the accounts of the charity.

During the year, the charity received advice from the National Scout Council that they considered the activity groups to be part of the charity and therefore the activities of the groups should be included within the statutory accounts for the charity.

The resulting adjustment has increased cash at bank and in hand and unrestricted funds as at 1 April 2022 by £65,883 (from £335,156 to £401,039), and unrestricted funds by £65,883 (from £379,070 to £444,953). The transactions for the year ended 31 March 2023 have been included in the accounts, resulting in an increase in unrestricted income of £53,264 (from £499,105 to £552,369) and an increase in unrestricted expenditure of £44,203 (from £437,147 to £481,350) in the comparative year. This has therefore increased cash at bank and at hand as at 31 March 2023 by £74,944 (from £419,730 to £494,674), and unrestricted funds as at 31 March 2023 by £74,944 (from £441,028 to £515,972).

Avon County Scout Council
Notes to the Financial Statements
For the Year Ended 31 March 2024

2 Donations and general grants

| | Unre- stricted funds £ | Endow- ment funds £ | Total 2024 £ | Unre- stricted funds £ | Endow- ment funds £ | Total 2023 £ |
|---------------------|---------------------------------|------------------------------|--------------------|---------------------------------|------------------------------|--------------------|
| | | | | (As restated) | | (As restated) |
| Donations | | | | | | |
| Donations | 7,224 | - | 7,224 | 17,602 | - | 17,602 |
| Donations - sailing | - | - | - | 1,000 | - | 1,000 |
| Donations - WHP | 733 | - | 733 | 7,943 | - | 7,943 |
| | <u>7,957</u> | <u>-</u> | <u>7,957</u> | <u>26,545</u> | <u>-</u> | <u>26,545</u> |

3 Incoming resources from charitable activities

| | Unre- stricted funds £ | Endow- ment funds £ | Total 2024 £ | Unre- stricted funds £ | Endow- ment funds £ | Total 2023 £ |
|---------------------------|---------------------------------|------------------------------|--------------------|---------------------------------|------------------------------|--------------------|
| | | | | (As restated) | | (As restated) |
| County | 2,877 | - | 2,877 | 2,841 | - | 2,841 |
| Census membership | 144,638 | - | 144,638 | 136,525 | - | 136,525 |
| Woodhouse Park income | 386,115 | - | 386,115 | 266,111 | - | 266,111 |
| World Scout Jamboree | - | - | - | 81,455 | - | 81,455 |
| Activities income | 44,796 | - | 44,796 | 34,200 | - | 34,200 |
| Other group income | 3,303 | - | 3,303 | 4,162 | - | 4,162 |
| County other income | 85 | - | 85 | 90 | - | 90 |
| | <u>581,814</u> | <u>-</u> | <u>581,814</u> | <u>525,384</u> | <u>-</u> | <u>525,384</u> |
| The income is made up of: | | | | | | |
| Received in year | 581,814 | - | 581,814 | 525,384 | - | 525,384 |
| | <u>581,814</u> | <u>-</u> | <u>581,814</u> | <u>525,384</u> | <u>-</u> | <u>525,384</u> |

Income from census membership is shown after netting off the proportion of fees paid to the Scout association. These funds are collected on behalf of the Scout association and are not within the control of the charity.

Avon County Scout Council
Notes to the Financial Statements
For the Year Ended 31 March 2024

| | Unre- stricted funds £ | Endow- ment funds £ | Total 2024 £ | Unre- stricted funds £ | Endow- ment funds £ | Total 2023 £ |
|---------------------------|---------------------------------|------------------------------|--------------------|---------------------------------|------------------------------|--------------------|
| Census membership | 555,231 | - | 555,231 | 514,576 | - | 514,576 |
| Paid to Scout Association | (410,593) | - | (410,593) | (378,051) | - | (378,051) |
| | 144,638 | - | 144,638 | 136,525 | - | 136,525 |

4 Investment income

| | Unre- stricted funds £ | Endow- ment funds £ | Total 2024 £ | Unre- stricted funds £ | Endow- ment funds £ | Total 2023 £ |
|---------------|---------------------------------|------------------------------|--------------------|---------------------------------|------------------------------|--------------------|
| Bank interest | 1,840 | - | 1,840 | 440 | - | 440 |

5 Charitable expenditure

| | Unre- stricted funds £ | Endow- ment funds £ | Total 2024 £ | Unre- stricted funds £ | Endow- ment funds £ | Total 2023 £ |
|--|---------------------------------|------------------------------|--------------------|---------------------------------|------------------------------|--------------------|
| | | | | (As restated) | | (As restated) |
| Activities undertaken directly: | | | | | | |
| Office & administration | 91,503 | 1,650 | 93,153 | 109,154 | 1,650 | 110,804 |
| County scouting | 8,129 | - | 8,129 | 12,754 | - | 12,754 |
| World Scout Jamboree | 11,619 | - | 11,619 | 100,210 | - | 100,210 |
| Scouting activities | 27,912 | - | 27,912 | 34,540 | - | 34,540 |
| Support for Districts | 28,792 | - | 28,792 | 50,084 | - | 50,084 |
| Woodhouse Park maintenance | 359,970 | - | 359,970 | 174,294 | - | 174,294 |
| Support costs: | | | | | | |
| Governance costs | - | - | - | 314 | - | 314 |
| | 527,924 | 1,650 | 529,574 | 481,350 | 1,650 | 483,000 |

6 Net incoming resources before transfers

This is stated after charging:

| | 2024 | 2023 |
|---|-------------------|-------------------|
| | £ | £ |
| Depreciation | 8,323 | 1,650 |
| Independent examiners remuneration - accountancy fees | 1,560 | 1,590 |
| Independent examiners remuneration - examination fees | 540 | 550 |
| | <u> </u> | <u> </u> |

7 Employees and employment costs

| | 2024 | 2023 |
|-----------------------|-------------------|-------------------|
| | £ | £ |
| Wages and salaries | 144,712 | 79,225 |
| Pension contributions | 4,240 | 2,840 |
| | <u> </u> | <u> </u> |
| | <u>148,952</u> | <u>82,065</u> |

Defined contribution pension scheme

The company operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the company to the scheme and amounted to £4,240 (2023: £2,840).

Contributions totalling £nil (2023: £nil) were payable to the scheme at the end of the year and are included in creditors.

No individual employee was paid over £60,000 (2023: none).

No remuneration was paid to any Trustees during the year (2023: none). No expenses were reimbursed to the Trustees by the charity during the year (2023: none).

The key management personnel of the charity are considered to be the county administrator and the Woodhouse Park operations manager. The total costs to the charity of employee benefits (includes gross pay, employer national insurance and employer pension) for the key management personnel were £50,179 (2023: £32,434).

The average monthly head count was 8 (2023: 5).

8 Tangible fixed assets

| | Freehold Property £ | Long Leasehold Property £ | Fixtures & Fittings £ | Scout Equipment £ | Total £ |
|-----------------------|---------------------------|------------------------------------|-----------------------------|-------------------------|----------------|
| Cost | | | | | |
| As at 01 April 2023 | 229,430 | 8,247 | 36,322 | 78,484 | 352,483 |
| Additions | - | - | 21,677 | 36,787 | 58,464 |
| As at 31 March 2024 | <u>229,430</u> | <u>8,247</u> | <u>57,999</u> | <u>115,271</u> | <u>410,947</u> |
| Depreciation | | | | | |
| As at 01 April 2023 | 78,647 | 8,247 | 30,297 | 78,484 | 195,675 |
| Charge for year | 1,650 | - | 2,440 | 4,233 | 8,323 |
| As at 31 March 2024 | <u>80,297</u> | <u>8,247</u> | <u>32,737</u> | <u>82,717</u> | <u>203,998</u> |
| Net book value | | | | | |
| As at 31 March 2024 | <u>149,133</u> | <u>-</u> | <u>25,262</u> | <u>32,554</u> | <u>206,949</u> |
| As at 31 March 2023 | <u>150,783</u> | <u>-</u> | <u>6,025</u> | <u>-</u> | <u>156,808</u> |

9 Debtors: Amounts falling due within one year

| | 2024 | 2023 |
|----------------|----------------------|---------------------|
| | £ | £ |
| Other debtors | 27,023 | - |
| VAT debtor | 20,190 | - |
| High Littleton | 5,000 | 5,000 |
| | <u>52,213</u> | <u>5,000</u> |
| | <u><u>52,213</u></u> | <u><u>5,000</u></u> |

Debtors: Amounts falling due in over one year

| | 2024 | 2023 |
|----------------|----------------------|----------------------|
| | £ | £ |
| High Littleton | 10,000 | 15,000 |
| | <u>10,000</u> | <u>15,000</u> |
| | <u><u>10,000</u></u> | <u><u>15,000</u></u> |

10 Creditors: Amounts falling due within one year

| | 2024 | 2023 |
|------------------------------|----------------------|---------------------|
| | £ | £ |
| Taxation and social security | 3,920 | 2,077 |
| Accruals & deferred income | 2,826 | 2,650 |
| Credit card | 895 | - |
| Creditors control account | 49,576 | - |
| | <u>57,216</u> | <u>4,727</u> |
| | <u><u>57,216</u></u> | <u><u>4,727</u></u> |

Where grants are received in advance, for a specified period, these funds are deferred and recognised in the period to which they relate.

11 Statement of funds

| | Balance 01.04.23 | Income | Expenditure | Transfers | Balance 31.03.24 |
|------------------------------------|-----------------------------|----------------|--------------------|------------------|-----------------------------|
| | £ | £ | £ | £ | £ |
| | (As restated) | | | | |
| Designated funds | | | | | |
| International fund | 24,646 | - | - | 15,000 | 39,646 |
| Support fund | 10,000 | - | - | - | 10,000 |
| Rickard Shield fund | 1,995 | 1,785 | (1,700) | - | 2,080 |
| Future large scale County events | - | - | - | 50,000 | 50,000 |
| WHP improvement fund | 70,395 | - | - | 13,532 | 83,927 |
| 3 Counties Development fund | 50,000 | - | - | (40,000) | 10,000 |
| | 157,036 | 1,785 | (1,700) | 38,532 | 195,653 |
| Designated funds - reserves | | | | | |
| Woodhouse Park fund | 100,000 | - | - | 16,557 | 116,557 |
| County economic fund | 50,000 | - | - | (9,680) | 40,320 |
| Woodhouse Park strategy fund | - | - | - | 100,000 | 100,000 |
| | 150,000 | - | - | 106,877 | 256,877 |
| General unrestricted funds | 208,936 | 594,826 | (526,224) | (145,409) | 132,129 |
| Total unrestricted funds | 515,972 | 596,611 | (527,924) | - | 584,659 |
| Endowment funds | | | | | |
| Endowment fund - property | 150,783 | - | (1,650) | - | 149,133 |
| Total funds | 666,755 | 596,611 | (529,574) | - | 733,792 |

12 Statement of funds- prior year

| | Balance 01.04.22 £ (As restated) | Income £ | Expenditure £ | Transfers £ | Balance 31.03.23 £ (As restated) |
|------------------------------------|---|---------------------|--------------------------|------------------------|---|
| Designated funds | | | | | |
| International fund | 43,401 | 81,455 | (100,210) | - | 24,646 |
| Support fund | 4,828 | - | - | 5,172 | 10,000 |
| Rickard Shield fund | 1,995 | - | - | - | 1,995 |
| Future large scale County events | 10,500 | - | - | (10,500) | - |
| WHP improvement fund | - | - | - | 70,395 | 70,395 |
| 3 Counties Development fund | - | - | - | 50,000 | 50,000 |
| | 60,724 | 81,455 | (100,210) | 115,067 | 157,036 |
| Designated funds - reserves | | | | | |
| Woodhouse Park fund | 50,000 | - | - | 50,000 | 100,000 |
| County fund | 50,000 | - | - | - | 50,000 |
| | 100,000 | - | - | 50,000 | 150,000 |
| General unrestricted funds | 284,229 | 470,914 | (381,140) | (165,067) | 208,936 |
| Total unrestricted funds | 444,953 | 552,369 | (481,350) | - | 515,972 |
| Endowment funds | | | | | |
| Endowment fund - property | 152,433 | - | (1,650) | - | 150,783 |
| Total funds | 597,386 | 552,369 | (483,000) | - | 666,755 |

- The designated funds have been set aside by the Trustees in line with the descriptions set out above.
- Designated funds – reserves
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 for any reason.
The Board of Trustees had agreed that long term the County should hold a sum equivalent to 6 months running costs. This is considered by the Board of Trustees to be of a sufficient level to cover the potential impact on the charity of any major event which would result in loss of membership income/fundraising and the curtailment of Scouting activities.
The reserve for the County covering day-to-day Scouting operations has been set by the trustees at £50k and for the operation of WHP at £100k.
- The general unrestricted fund represents the unrestricted funds of the charity at the year end.
- The Property endowment fund represents the net book value of the freehold property, given to the charity under endowment.

13 Analysis of net assets between funds

| | Unre- stricted funds £ | Endow- ment funds £ | Total 2024 £ | Unre- stricted funds £ (As restated) | Endow- ment funds £ (As restated) | Total 2023 £ (As restated) |
|---------------------|---------------------------------|------------------------------|--------------------|--|---|---|
| Tangible assets | 57,816 | 149,133 | 206,949 | 6,025 | 150,783 | 156,808 |
| Non-current assets | 10,000 | - | 10,000 | 15,000 | - | 15,000 |
| Current assets | 574,059 | - | 574,059 | 499,674 | - | 499,674 |
| Current liabilities | (57,216) | - | (57,216) | (4,727) | - | (4,727) |
| | <u>584,659</u> | <u>149,133</u> | <u>733,792</u> | <u>515,972</u> | <u>150,783</u> | <u>666,755</u> |

14 Related parties

There were no related party transactions during the year (2023: none).

AVON COUNTY SCOUT COUNCIL

England & Wales - Charity number 302146

Accounts

Avon County Scout Council

Annual Report and Financial Statements

For the Year Ended 31 March 2023

Charity Registered in England and Wales Number: 302146

Avon County Scout Council
Contents
For the Year Ended 31 March 2023

| | <u>Page</u> |
|--------------------------------------|-------------|
| Reference and Administrative Details | 2 – 3 |
| Trustees' Report | 4 – 17 |
| Independent Examiners' Report | 18 |
| Statement of Financial Activities | 19 |
| Balance Sheet | 20 |
| Notes to the Financial Statements | 21 – 31 |

Avon County Scout Council
Reference and Administrative Details
For the Year Ended 31 March 2023

Registered Charity No: 302146

Registered Office: Woodhouse Park, Almondsbury, Bristol BS32 4LX

Patron of The Scout Association

Her Majesty The Queen

Officers April 1, 2022 to March 31, 2023

Board of Trustees

Ex Officio

County Chairman

County Commissioner

County Treasurer

County Secretary

County Youth Commissioner

County Youth Forum Representative

Neil Salter

Graham Brant (to 15th November 2022)

Clive Sandrey (from 15th November 2022)

Helen Hobbs

Vacant - covered by Stuart Kidd as employee

Gary Barron (to 1st October 2022)

Ethan Harwood (from 1st October 2022)

Vacancy

Elected Members

To 2023

Chris Padgett

Tony Rees

To 2024

Harrison Gorst

Vacancy

To 2025

Alan Dempster

Clive Sandrey (until 15th November 2022)

Nominated by the County Commissioner

Nigel Ball

Azir Razzak

Bethany Clarke

Simon Hornsby

Garry Barron

Co-opted Members

Ben Harries [Prop SC] (to 20th February 2023)

Right of Attendance

Brendan Booth (To 15th November 2022)

Graham Brant (From 15th November 2022)

Regional Commissioner

Regional Commissioner

Avon County Scout Council
Reference and Administrative Details
For the Year Ended 31 March 2023

Invited to Attend

Stu Ballard

Andrew Phelps

Ethan Harwood

Council of the Scout Association Member

Council of the Scout Association Member

Young Person Representative, Council of the
Scout Association

Accountants

Albert Goodman, Chartered Accountants, Goodwood House, Blackbrook Park Avenue, Taunton TA1
2PX

Bankers

Barclays Bank plc, Leicester and Unity Trust Bank plc, Birmingham

Avon County Scout Council
Trustees' Report
For the Year Ended 31 March 2023

The Trustees (who are also the Directors for the purpose of Company Law) have pleasure in presenting their annual report and the financial statements for the year ended 31 March 2023. The provisions of the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP FRS 102- implemented 1 January 2019) have been adopted in preparing the annual report and financial statements of the charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The Scout Association exists by authority of Royal Charters: these give authority to the by-laws of the Association, which are approved by His Majesty's Privy Council. The by-laws in turn, authorise the making of rules for the regulation of the Association's affairs. The Scout County of Avon is a trust established under these rules, which are common to all Scout Counties.

The Scout County of Avon is governed according to the County Constitution, as agreed by the Avon County Scout Council at the annual AGM. The Avon County Scout Council supports and encourages the development of Scouting in the County. The Constitution is based on the guidance contained within chapter five of the Scout Association's publication, "Policy, Organisation and Rules" (POR).

Recruitment, Appointment of Trustees

Trustees are recruited and appointed to the Board of Trustees annually at the Avon County Scout Council AGM, in accordance with the constitution. The officers of the Board of Trustees are ex-officio members. Under the current constitution there are up to six elected members serving three-year terms, with one third re-elected at the AGM. There are additional members nominated by the County Commissioner (Lead Volunteer) and co-opted by the committee. The number of nominated and co-opted members taken together must not exceed the total of ex-officio members and elected members. The Regional Commissioner has the right of attendance at meetings of the Board of Trustees, as have the County's nominated member/s and nominated youth representative/s to the Council of the Scout Association.

To help Trustees understand their role and responsibilities an induction pack covering key information on their role and Avon Scouts has been developed to support new trustees. In addition, new trustees are required to complete the following training modules - Essential Information for Executive Committee Members (National Training Module 01E) and GDPR training. In addition, and recognising trustees responsibilities to ensure that all Scout activities take place safely Trustees are also mandated by the National Scout Association to carry out training covering both Safety and Safeguarding. Trustees should complete all training within their first five months in the role. This training is either carried out online or at a special meeting, to which all Trustees are invited, which is held as soon as practicable after the AGM.

Avon County Scout Council
Trustees' Report
For the Year Ended 31 March 2023

The following people were directors/trustees of the charity during the year:

N Ball
G J Barron
G A Brant (Commissioner)
B Clarke
A J Dempster
H Gorst
B R Harries
E Harwood
H S Hobbs (Treasurer)
S Hornsby
C A Padgett
M A Razzak
A W Rees
N A Salter (Chair)
C R Sandrey (Commissioner)

Management

The Scout County of Avon is managed by the Board of Trustees, 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 meets a minimum of four times a year with additional ad-hoc meetings being held if required.

The Avon Scouts Trustee Board is a team of volunteers who work together, as charity Trustees, to make sure the Scouts is run safely and legally. At the heart of their role is a focus on strategy, performance and assurance.

The Trustee Board supports other volunteers run the Scout programme that gives young people skills for life.

Members of the Trustee Board must act collectively as charity trustees of their charity, and in the best interests of the charity's members.

The Trustee Board must act in the charity's best interests, acting with reasonable care and skill and take steps to be confident that:

a. The charity is:

well managed
carrying out its purposes for the public benefit
complying with the charity's governing document and the law
managing the charity's resources responsibly

- b. The charity is operating compliant with The Scout Association's Policy, Organisation and Rules (POR) , including effective management of the Key Policies listed in chapter 2 of POR- The Equal Opportunities Policy, Privacy and Data Protection Policy, Religious Policy, Safeguarding Policy, Safety Policy, Vetting Policy, Youth Member Anti-bullying Policy.
- c. Young people are meaningfully involved in decision making at all levels.
- d. There are sufficient resources (funds, people, property and equipment) available to meet the planned work of the County including delivery of the high-quality programme and resource requirements of the training programme.
- e. The Scouts has a positive image in the local community.

Risk Management

The Trustees undertake an annual review of the "health" of the County. This covers aspects such as financial stability, health and safety, and systems and processes. This useful discipline enables us to make clear decisions during the year based on a firm foundation.

The County Board of Trustees have identified all the major risks to which they believe the County is exposed. This is managed via a risk register and progress on the mitigating actions to reduce risks are reviewed at each of the quarterly board meetings.

The main areas of risk that have been identified are:

Safeguarding - The safeguarding of young people in our care remains our number one priority. We look to ensure that we have a continued culture of openness and transparency vital in having an effective safeguarding system. Our Yellow Card Code of Conduct is embedded in everything we do and makes clear to young people and parents/carers the behaviour expectations of our volunteers. All Adults in Scouting regularly working with young people will have been subject to a disclosure and barring service review at least every 5 years. Safeguarding training is mandatory for all volunteers and the levels of mandatory training carried out by adult volunteers across the County are regularly reviewed at County Trustee meetings.

Injury to leaders, helpers, supporters and members - The County through the subscription fees contributes to the Scout Associations national accident insurance policy. An additional Insurance policy has been taken through the association's insurers to cover non-members and supporters. Previously the County also took out an additional policy to cover non-member children but from the 1st December 2022 the National Personal Accident and Medical expenses policy was extended to cover non-member children. Risk Assessments are undertaken before all activities. Safety matters continue to be reviewed and addressed at the quarterly meetings of the Trustees. The Trustees recognise the imperative of ensuring that all Scouting activities are carried out in a safe manner by managing, so far as reasonably possible, risk to the participants. To this end Trustees are seeking to appoint a lead on Health and Safety matters for the County.

Avon County Scout Council
Trustees' Report
For the Year Ended 31 March 2023

A significant reduction in Income - The County is primarily reliant upon income from subscriptions as it receives little in the way of fundraising. The County does hold a reserve to ensure the continuity of activities should there be a major reduction in income. As a mitigating action the Committee could raise the value of subscriptions to increase the income to the County on an ongoing basis, either temporarily or permanently in the event of a significant reduction in income.

Reduction or loss of Volunteers - The County is totally reliant upon volunteers to run and administer the activities of the County. If there was a reduction in the number of leaders to an unacceptable level in a particular section or the County as a whole then there would have to be a contraction, consolidation or closure of a section. In the worst-case scenario this could mean the complete closure of the County.

Reduction or loss of youth members - The County provides activities for all young people aged 4 to 25. If there was a reduction in membership in a particular section or the County as a whole then there would have to be a contraction, consolidation or closure of a section. In the worst-case scenario this could mean the complete closure of the County.

Woodhouse Park loss or devaluation of asset. The County owns Woodhouse Park Activity Centre which is a major asset and therefore has risk in terms of fire/theft and ongoing maintenance. The assets including the various buildings at the centre have been fully insured and have been inspected and surveyed by the Insurance company. A programme of ongoing maintenance has been put in place to ensure the facilities of the centre are of a standard that will continue to allow the centre to provide activities and residential experiences for young people. The Trustees have also established a working group to take forward a project that will ensure the long-term future of Woodhouse Park Activity Centre given the need to upgrade and replace many of the onsite buildings which will require significant capital investment.

Operation of Woodhouse Park – The scale of the day-to-day operation of the centre presents a significant financial risk to the County particularly if further restrictions such as CoVID were to be imposed by the government which would impact on the range of activities and residential experiences that the centre can offer and therefore the income generated. Having generated a surplus of £32.7k in 2022/23 the current income/expenditure projections for the centre anticipates that a small surplus will again be delivered in 2023/24. The trustees have agreed that all surpluses generated by the centre will be reinvested to improve the centre's facilities. To ensure the financial stability of the centre an operational reserve of £100k (estimated 6 months of non-variable expenditure) has been established from the Counties main fund.

Financial Risk of Large-Scale Events – The County has a well-established track record of running large scale events for its members. Given the costs associated with the organisation of such events present a significant financial risk to the County all planned events must therefore present a budget for review by the finance subcommittee (FSC) ahead of any expenditure being committed with all contracts having to be approved by the FSC. Regular reviews during the planning and lead up to the event are undertaken.

Data - Loss or theft of sensitive personal data would result in individuals being compromised and would have an adverse effect on the reputation of the County. The County's handling of sensitive personal data has been reviewed utilising the framework provided by The Scout Association to ensure best practice is in operation and compliance with GDPR regulations.

Avon County Scout Council
Trustees' Report
For the Year Ended 31 March 2023

Fraud - Would result in a potential loss of funds and adversely impact the reputation of the County. The County is committed to developing an anti-fraud culture and keeping the opportunities for fraud, bribery and corruption to the absolute minimum. Staff, Trustees and volunteers are encouraged to raise any suspicion or concern, however small or immaterial this may seem. In terms of payments the County has put in place internal controls aimed at preventing and detect fraud activities. This includes 2 signatories for all cheques/online payments.

Cyber Risk - Would result in a potential loss of sensitive data and funds and adversely impact the reputation of the County. A team of volunteers advise us on network security and ensure that our computer system is up to date with the latest software security. All data has been transferred to a cloud based system utilising Office 365 to improve security. User passwords are strictly controlled, and we are undertaken ongoing user training for the Staff, Key volunteers and trustees on Office 365.

Covid19 – Membership numbers fell during 2020/21 as a direct result of CoVID with youth membership reporting a reduction in youth numbers of 18% at the January 2021 census. As membership subscriptions, the main income generating activity of the charity, are payable at the start of the year (April) based on the January census this resulted in a shortfall against the budgeted income for the 2021/22 financial year. By the census January 2022 youth numbers had started to recover with a 12.3% increase being reported and the rolling 5-year budget assumed that by January 2023 youth numbers and therefore Income in 2023/24 would have returned return to the pre pandemic levels (January 2020 census). Whilst, actual numbers fell just short of this target the membership fees that will be generated are sufficient to support the required level of expenditure for the County to be operating at full strength.

Internal Control

The Trustees are satisfied with the viability of the Charity's financial assets.

The Trustees confirm that no new major financial risks were identified during the year.

Annual budgets covering a rolling 5 year period are prepared and agreed by the Trustees. Any significant financial decision is reviewed by the Finance sub-committee ahead of authorisation by the Trustees.

The County has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss, these include 2 signatories for cheques/online payments and comprehensive insurance policies to ensure that insurable risks are covered.

A manual setting out the financial process and procedures is under development.

Avon County Scout Council
Trustees' Report
For the Year Ended 31 March 2023

Objectives and activities

The objectives of the Scout County of Avon are as a unit of the Scout Association.

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.

Trustee Board

The Trustee Board is a team of volunteers who work together to make sure Scouts is run safely and legally.

Together, Trustees make sure the charity is well managed, risks are assessed and mitigated, buildings and equipment are in good working order, and everyone follows legal requirements and Policy, Organisation and Rules (POR). Their support helps other volunteers run a fantastic programme that gives young people skills for life (and experiences they'll remember forever).

The County is supported by Volunteers, with circa 4,000 Voluntary Uniformed Leaders, Adult helpers, local trustees and administrators working for young people around the Scout County. The Charity also values the assistance of one paid part-time member of staff as a general administrator and the staff members that support the running of the Woodhouse Park Activity Centre.

Avon County Scout Council
Trustees' Report
For the Year Ended 31 March 2023

Public Benefit

The trustees have a duty to report on our public benefit in this Annual Report. We've assessed our aims, activities and charitable objectives, which are to contribute to the development of young people in achieving their full potential as individuals, as responsible citizens, and as members of their local, national and international communities. We believe that we've met the Charity Commission's public benefit criteria for both the advancement of education, and the advancement of citizenship and community development. Scouts follows two key principles set by the Commission with regard to public benefit::

1. Identifiable benefit

The way in which we help young people in their personal development and empowers them to make a positive contribution to society. This benefit is directly linked to the purpose of Scouts.

2. Public benefit

Scouts is a national movement, open to young people aged 4-25 and adults who are willing to make the Scout Promise. Whilst we charge a subscription to our members, access to our benefits isn't constrained by a member's ability to pay. Locally, there are arrangements to waive subscriptions and other costs for those who face financial hardship. In addition, there are funds available nationally for uniform and the cost of activities. Through these support mechanisms we aim to ensure that young people aren't excluded from Scouts on purely financial grounds.

Achievements and performance

Avon County Scouts is the biggest single provider of non-school coeducational youth activities locally. Covering the local authority areas of Bristol, Bath and Northeast Somerset, North Somerset and South Gloucestershire and organised across 9 Districts our 136 Scout Groups support the ongoing personal development of our youth members.

New County Commissioner

Graham Brant stepped down as County Commissioner in October 2022, to take on the Role of Regional Commissioner for the South West. We'd like to thank Graham for all his support to the County over many years.

A team, including young people, was established to identify and recruit a replacement and following a comprehensive search, Clive Sandrey was appointed as Avon's new County Commissioner.

National Strategy

The County Commissioner (Lead Volunteer) supported by the trustees works alongside the Districts and Groups in the County to develop local Scouting in line with the national strategy (covering the period 2018-2025). This national strategy has a vision of:

Skills for Life: our plan to prepare better futures.

Avon County Scout Council
Trustees' Report
For the Year Ended 31 March 2023

And focuses on four key areas:

Growth - We want to continue the positive trend we have seen in recent years bringing skills for life to more young people across the UK.

Inclusivity - Scouts is open to all. We believe it's a priority to reflect the diversity of the communities we are in.

Youth Shaped - Over recent years, there has been a growing momentum to ensure young people are shaping their experiences and taking on leadership roles at Scouts. We want to continue to build on this.

Community Impact - We want to provide our young people with the opportunity to take part in high quality social action on the big issues of our time.

Alongside the national strategy to 'prepare better futures' local planning has commenced in support of the role out of a national project aimed at transforming the organisation which includes how we welcome new volunteers, the learning opportunities we offer to volunteers, and providing digital tools to make it easier to get things done in Scouts.

The key areas underpinning the national strategy taken forward by the County Operational Team led by the County Commissioner (Lead Volunteer) and supported by the Trustees over the past 12 months has been focussed on 7 key areas:

Transformation
Growth
Adult Volunteers
Young People
Programme
Compliance
Woodhouse Park

Transforming our volunteer experience

We want to make volunteering with Scouts easier and more fun, so we can attract and retain more volunteers to help more young people gain skills for life.

Currently, volunteering at Scouts doesn't always suit how people want to volunteer. They want to volunteer flexibly, by committing the time they have and being part of a team.

We believe by addressing these issues it will help us to:

- Recruit more volunteers and retain current ones.
- Make volunteering at Scouts feel rewarding for everyone.
- Consistently and safely deliver a better programme.
- Make sure that more young people are gaining skills for life.

Avon County Scout Council
Trustees' Report
For the Year Ended 31 March 2023

We're transforming volunteering at Scouts to make it easier, more enjoyable and rewarding. We'll be rolling out changes in phases to help us:

- Give a warmer welcome for everyone.
- Deliver better learning.
- Simplify how we volunteer together.

During the year, we appointed a Transformation Lead, attended a National Conference in Manchester to understand more about the changes, held our own conference in January for local Volunteers leads and appointed Change Leads in each District to support delivery into 2024.

Early in the next year, we're introducing:

- Our Volunteering Culture – which is a shared understanding of what we say and do, and how we behave as volunteers in Scouts.
- A move to team-based volunteering.
- Executive Committees will be called Trustee Boards, and there are changes to Trustees' responsibilities.

Growth

As part of our Growth Strategy the three counties project was established, this is a three-year project, funded by Avon, Gloucester and Somerset Counties and 50% matched from the Scouts Grants Committee (SGC). The aim of the project is to expand Scouting by providing an additional 1,342 places for young people across the Counties, using a development team of part time paid staff, working closely with volunteers. The project targets were initially to support small sections (less than 12 young people) and increase Scouting in existing and new communities.

During Year 1 of the project the remit was widened to include retaining young people, adults and sections due to the impact of COVID 19 on local scouting. It was agreed with all funders that this widened remit would continue throughout Year 2 & 3 as local scouting was still feeling the impact, in particular with adult numbers and their confidence of supporting larger groups of young people.

Overall, the project has achieved its main targets and in year 3 achieved:

- 473 young people recruited/retained
- 118 volunteers recruited/retained
- 23 sections opened/retained
- 5.7% of membership from Black, Asian, Minority Ethnic communities

Whilst the current project will come to an end at the end of September 2023 the board of trustees recognises the benefits of this approach to development and are therefore seeking further external funding to maintain the project for a further 3 years.

Avon County Scout Council
Trustees' Report
For the Year Ended 31 March 2023

Adult Volunteers

By January 2023 adult roles had increased by 3% against the previous year however this was still a shortfall of c.240 people against the pre pandemic level of January 2020

During the year we piloted a new approach to recruit new trustees using the services of an external recruitment company that specialises in the charity field. As a result, two highly qualified trustees with commercial business experience will be joining the Board at the September 2023 AGM.

Young people

By January 2023 the number of young people registered as members 11,657, had increased by 6% against the previous year. However, this was still a shortfall of c.400 young people against the pre pandemic level of January 2020.

Queen's and King's Scout Awards -5 young people achieved the highest award in Scouting, during the year, 4 Queen's Scout Awards and our first King's Scout Award. Each young person will have the opportunity to attend Scouting's Day of Celebration and Achievement at Windsor Castle, an annual highlight in the Scout calendar, and a fantastic day commending the incredible accomplishments of our young people and volunteers.

D of E - 5 young people have completed Gold Duke of Edinburgh Awards with a further 55 members working on completion, 6 completed Silver Awards with 57 members working on completion and 16 completed Bronze Awards with 53 members working on completion.

Programme

Avon Scouts has once again had a very busy year delivering a diverse programme of activities for our youth members, from Abseiling to Zorbing and everything in between. The County has been able to give these opportunities throughout the last twelve months due to our highly trained adult volunteer who give generously of their time.

Throughout the year all sections from Squirrels to Explorers have been getting back to basics and taking part in adventurous activities, make the most of their time with camps under canvas and indoor residential experiences both within Avon and further afield. With a number of Groups/ troops/ units attending international camps around the world.

The Late Queens Funeral – Along with Scouts from around the UK Young People from Avon Scouts supported the Lying in state of the Late Queen which saw our young people having to work through the night.

World Scout Jamboree - Our unit of 36 young people and 4 adult leaders spent all year preparing for their adventure to the 25th World Scout Jamboree in South Korea, during the summer of 2023. They have been fundraising, learning the culture, working together as a team and camping, all in addition to normal Scouting activities.

The increase in youth numbers of 608 from the last census underpins the success of delivery of a vibrant programme of activities.

Avon County Scout Council
Trustees' Report
For the Year Ended 31 March 2023

Compliance

To ensure that adult volunteers have their mandatory training up to date, that POR requirements for activity and nights away notifications are adhered to and Districts and Groups are adhering to the requirements of The Scouts Framework.

We have:

- Reduced non-compliance of safeguarding and safety
- Reduced GDPR non-compliant
- Reviewing pre-provisional roles, either closing or actioning outstanding actions.

Levels of non-compliance by the end of March 2023 stood at Safeguarding 3%, Safety. 4%, GDPR. 5% and First Aid 6%.

Woodhouse Park

Woodhouse Park activity centre ceased to be operated by The Scout Association in October 2021 and returned to the control of the County at this point.

When the centre initially reopened under the control of Avon Scouts it was supported wholly by a team of volunteers (Oct 2021 to March 2022). The centre with its volunteer team started operations from a small base focused on providing an outdoor meeting place and residential opportunities but quickly introduced a wide range of activity provision so much so that by March 2022 the centre was fully operational. At this point a limited number of part time staff were engaged which from October 2022, as the finances of the centre allowed, was extended further to provide for a fully staffed operational model. Although it must be recognised that without the ongoing support of the centres volunteer support team the centre would be unable to provide the full range of activities and events currently that are on offer.

Plans are now being developed that will ensure the long-term future of the Centre given the need to for significant capital investment to upgrade and replace many of the onsite buildings and site infrastructure.

Overall Review

The fundamental principle that underpins Scouting is that it should actively engage and support young people in their personal development, empowering them to make a positive contribution to society.

Over the past 12 months Avon Scouts have continued to:

Deliver increased opportunities for young people to develop skills for life through a programme of activities that challenges them to embark on exciting, new adventures.

Avon County Scout Council
Trustees' Report
For the Year Ended 31 March 2023

Deliver benefits to local communities through improved community cohesion with young people positively engaging with their local community.

Avon Scouts were therefore delighted that its achievements over the years were honoured by the award of the prestigious Queen's Award for Voluntary Service.

As part of Her Late Majesty the Queen's Platinum Jubilee celebrations in June 2022, Avon Scouts was awarded the Queen's Award for Voluntary Service, the highest award given to UK volunteer groups, being the equivalent of an MBE.

Avon Scouts achieved this prestigious award in recognition of the impact that its 3,800 fantastic volunteers contribute to their local communities, working to make life better for those around them through their support of the 11,500 young people aged 4 to 25 in the Avon Scouts area.

The award was presented at a celebration evening on Thursday 9 February 2023. Representatives of Avon Scouts came together to receive the award from the Lord Lieutenant of Bristol, Mrs Peaches Golding OBE on behalf of Her late Majesty the Queen and His Majesty the King.

Financial review

The trustees consider that the financial position of the County is such that whilst there has been a short-term financial impact as a result of COVID19 through a reduction in membership subscriptions (impacting the financial years through to 2024/25) the reserve level of the charity has meant that this has not impact on the long-term operation of the County.

As in previous years the County has been in a position to continue to support both Districts and Groups through:

- Online Scout Manager a digital tool that supports our volunteers with all aspects of Administration including Weekly register of attendance, Records of young people achievements, Collection of Membership subscriptions, activity fees and correspondence with Parents/Carers. This is provided to all sections at Gold level through County level membership at an annual cost of circa £15k per annum.
- The services of The Three Counties development project providing support through a small team of part time paid staff to expand and grow Scouting and to support Groups adversely impacted by COVID 19 retaining young people, adults and sections due to the impact of COVID 19 on local scouting.
- Setting aside funds to support the international aspect of Scouting providing support to young people attending international events including the World Jamboree.
- Provision of short-term loans to help facilitate development of group headquarters.

Avon County Scout Council
Trustees' Report
For the Year Ended 31 March 2023

The scale of the day-to-day operation of Woodhouse Park Activity Centre does presents a significant financial risk to the County. However, the unstinting efforts (over 10,000 hours across the year) of the dedicated band of volunteers alongside the professional staff team has helped to ensure that the centre made a small surplus in 2022/23 with the current income/expenditure projections for the centre anticipating that a small surplus will again be delivered in 2023/24. To ensure the financial stability of the centre an operational reserve of £100k has been established.

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 for any reason.

The Board of Trustees had agreed that long term the County should hold a sum equivalent to 6 months running costs. This is considered by the Board of Trustees to be of a sufficient level to cover the potential impact on the charity of any major event which would result in loss of membership income/fundraising and the curtailment of Scouting activities.

The reserve for the County covering day-to-day Scouting operations has been set by the trustees at £50k. This cover costs the non-variable/contracted costs incurred by the County including OSM, 3 Counties and the County administrator's salary costs. It is assumed that in such a scenario that the general running costs of the activity and operational teams would be put on hold until such time as the situation is regularised.

In addition, a further £100k has been set aside as a reserve fund to cover the operation costs of Woodhouse Park Activity Centre. Again, this reflects the non-variable/contracted costs that would be incurred including the staff team salary cots, insurance, and utilities. This reserve has been increased from the £50k previously held reflected the increased staff levels now in operation and will continue to be kept under review as the centre develops over the coming years.

Whilst the County continues to hold general unrestricted funds the Board of Trustees expects this position to be regularised by the financial year 2025/26 as it intends to set deficit operational budgets over the coming financial years.

Included within the deficit operational budgets is development support activity as it is the intention of the Board of Trustees to continue to support the growth of Scouting in the County designed to extend the reach of Scouting within the Avon area.

Investment Policy

The County's Income and Expenditure is very small and as a consequence does not have sufficient funds to invest in longer-term investments such as stocks and shares. The County has therefore adopted a low-risk strategy to the investment of its funds. All funds are held in cash using only mainstream banks or building societies.

To maximise returns, the Board of Trustees has agreed that it may financially support development in districts/groups via short-term interest-bearing loans.

The Board of Trustees regularly monitors the levels of bank balances and the interest rates received to ensure the County obtains maximum value and income from its banking arrangements. Occasionally this may involve using an account that requires a period of notice before funds may be withdrawn, before doing so the County Trustees considers the cash flow requirements.

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 including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & 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 income and expenditure of the charity for that period. 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 judgments and accounting 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 business.

The trustees are responsible for maintaining proper accounting records which 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/constitution. 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.

Approved by the board on 4th September 2023 and signed on their behalf by:

..... H Hobbs
H Hobbs
Trustee

..... N Salter
N Salter
Trustee

Avon County Scout Council
Independent Examiners' Report to the Trustees
For the Year Ended 31 March 2023

Independent examiners report to the Trustees of Avon County Scout Council

I report to the charity trustees on my examination of the accounts of Avon County Scout Council ("the charity") for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the 2011 Act").

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 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 the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act;
or
2. the accounts do not comply with these records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of the 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 accounts to be reached.



.....
Michelle Ferris BSc (Hons) FCA DChA
Albert Goodman LLP
Goodwood House
Blackbrook Park Avenue
Taunton
Somerset
TA1 2PX

Date: 23/10/2023.....


Avon County Scout Council
Statement of Financial Activities
For the Year Ended 31 March 2023

| | Notes | Unrest- ricted Funds £ | Endow- ment Funds £ | Total 2023 £ | Unrest- ricted Funds £ | Endow- ment Funds £ | Total 2022 £ |
|--|-------|---------------------------------|------------------------------|--------------------|---------------------------------|------------------------------|--------------------|
| Income from: | | | | | | | |
| Grants, donations and legacies | 2 | 11,643 | - | 11,643 | 7,410 | - | 7,410 |
| Charitable activities | 3 | 487,022 | - | 487,022 | 211,866 | - | 211,866 |
| Investment income | 4 | 440 | - | 440 | 14 | - | 14 |
| Total income | | 499,105 | - | 499,105 | 219,290 | - | 219,290 |
| Expenditure on: | | | | | | | |
| Charitable expenditure | 5 | 437,147 | 1,650 | 438,797 | 159,051 | 1,650 | 160,701 |
| Total expenditure | | 437,147 | 1,650 | 438,797 | 159,051 | 1,650 | 160,701 |
| Net income/(expenditure) before transfers | | 61,958 | (1,650) | 60,308 | 60,239 | (1,650) | 58,589 |
| Transfer between funds | 11 | - | - | - | - | - | - |
| Net movement in funds | | 61,958 | (1,650) | 60,308 | 60,239 | (1,650) | 58,589 |
| Reconciliation of funds | | | | | | | |
| Fund balances at 01 April 2022 | | 379,070 | 152,433 | 531,503 | 318,831 | 154,083 | 472,914 |
| Fund balances at 31 March 2023 | 11 | 441,028 | 150,783 | 591,811 | 379,070 | 152,433 | 531,503 |

Avon County Scout Council
Balance Sheet
As at 31 March 2023

| | Notes | 2023 £ | 2022 £ |
|-------------------------------------|-------|-----------------------|-----------------------|
| Fixed assets | | | |
| Tangible fixed assets | 8 | 156,808 | 152,433 |
| Non-current assets | | | |
| Debtors | 9 | 15,000 | 20,000 |
| Current assets | | | |
| Debtors | 9 | 5,000 | 25,714 |
| Cash at bank and in hand | | 419,730 | 335,156 |
| | | <u>424,730</u> | <u>360,870</u> |
| Creditors | | | |
| Amounts falling due within one year | 10 | <u>(4,727)</u> | <u>(1,800)</u> |
| Net current assets | | <u>420,003</u> | <u>359,070</u> |
| Net assets | | <u><u>591,811</u></u> | <u><u>531,503</u></u> |
| Funds | | | |
| Unrestricted funds | | | |
| General funds | 11 | 133,992 | 218,346 |
| Designated funds | 11 | 307,036 | 160,724 |
| | | <u>441,028</u> | <u>379,070</u> |
| Endowment funds | 11 | <u>150,783</u> | <u>152,433</u> |
| Net assets | | <u><u>591,811</u></u> | <u><u>531,503</u></u> |

Approved by the Board of Trustees for issue on 4/9/2023 and signed on their behalf by:



H Hobbs
 Trustee



N Salter
 Trustee

1 Accounting Policies

1.1 General information and basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statements of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) – Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Income

All income is included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income. The valuation of donated services is not quantified within the Statement of Financial Activities.

Donation income is received by way of general grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable.

Income from charitable activities is recognised when the activity that lead to the income takes place.

Investment income is included when receivable.

1.3 Government grants

Government grants are accounted for when unconditionally due and reasonable assurance can be gained that it will be received. Where funds are received in advance, for a specified period, these funds are deferred and recognised in the period to which they relate. Where funds have not been received in a specified period, these funds will be accrued in debtors and recognised in the period to which they relate. Not all grants received have conditions and performance indicators attached, where this is the case, the income is included within donations. Performance related grants are included within Charitable Activities income.

1.4 Donated services

In accordance with the Charities SORP (FRS 102), unpaid volunteer time is not recognised in the financial statements.

1.5 Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. All expenditure is gross of VAT which cannot be recovered and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services. Direct costs are allocated to such activities and support costs are apportioned as appropriate to delivering charitable activities.

1.6 Fixed assets

Depreciation is calculated to write off the cost of fixed assets over their estimated useful lives at the following rates:-

| | |
|-------------------------|--------------------------|
| Freehold property | - 0% to 2% straight line |
| Long leasehold property | - 10% straight line |
| Fixtures & fittings | - 20% straight line |
| Scout equipment | - 33% straight line |

Fixed assets are valued at cost less depreciation.

1.7 Non-current assets - debtors

Non current assets debtors are made up of a loan to an unconnected company. The loan has been measured at the amount paid, with the carrying amount adjusted in subsequent years to reflect repayments and any accrued interest, adjusted for any necessary impairment.

1.8 Debtors

Prepayments are valued at the amount prepaid. Accrued income comprises amounts due from funders and is recognised when the charity is entitled to the grant, receipt is probable and the amount can be measured reliably.

1.9 Cash at bank and in hand

Cash at bank and in hand comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

1.10 Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their settlement amount.

Deferred income is included when the charity has not met the criteria for recognition of the income.

1.11 Taxation

The company is a registered charity and is therefore not liable to corporation tax to the extent that income and gains are applied to the charitable objectives of the charity.

1.12 Pension contributions

The charity operates a defined contribution pension scheme. The scheme and its assets are held by independent managers. Contributions are recognised in the Statement of Financial Activities in the period in which they become payable in accordance with the rules of the scheme.

1.13 Fund accounting

General funds are unrestricted funds receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Endowment funds are to be used for specific purposes as prescribed by the endowment. Applicable costs are applied to the fund in line with the endowment.

Avon County Scout Council
Notes to the Financial Statements
For the Year Ended 31 March 2023

1.14 Operating leases

Leases in which substantially all the risks and rewards of ownership are retained by the lessor are classified as operating leases. Rentals payable under operating leases are charged to the Statement of Financial Activities as incurred over the term of the lease. The charity has an operating lease for the premises in which they operate, as well as photocopier and telephone leases. The title of the leased premises and equipment remains with the lessor.

1.15 VAT

The charity is not VAT registered and therefore all costs are inclusive of VAT.

1.16 Financial instruments

The charity only holds basic financial instruments as defined in FRS 102. The financial assets and liabilities of the charity and their measurements are as follows:

Financial assets – trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost. Prepayments are not financial instruments.

Cash at bank – is classified as a basic financial instrument and is measured at face value.

Financial liabilities – trade creditors, accruals and other creditors are financial instruments, and are measured at amortised cost. Taxation and social security are not included in the financial instruments disclosure definition. Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is an obligation to deliver services rather than cash or another financial instrument.

2 Donations and general grants

| | Unre- stricted funds | Endow- ment funds | Total 2023 | Unre- stricted funds | Endow- ment funds | Total 2022 |
|---------------------------------------|----------------------------|-------------------------|---------------|----------------------------|-------------------------|---------------|
| | £ | £ | £ | £ | £ | £ |
| Donations | | | | | | |
| Donations | 2,700 | - | 2,700 | 800 | - | 800 |
| Donations - sailing | 1,000 | - | 1,000 | 146 | - | 146 |
| Donations - WHP | 7,943 | - | 7,943 | 700 | - | 700 |
| | <u>11,643</u> | <u>-</u> | <u>11,643</u> | <u>1,646</u> | <u>-</u> | <u>1,646</u> |
| Grants received | | | | | | |
| South Gloucestershire | - | - | - | 4,000 | - | 4,000 |
| Exceptional government funding | | | | | | |
| Coronavirus Job Retention Scheme | - | - | - | 1,764 | - | 1,764 |
| | <u>11,643</u> | <u>-</u> | <u>11,643</u> | <u>7,410</u> | <u>-</u> | <u>7,410</u> |

Avon County Scout Council
Notes to the Financial Statements
For the Year Ended 31 March 2023

3 Incoming resources from charitable activities

| | Unre- stricted funds £ | Endow- ment funds £ | Total 2023 £ | Unre- stricted funds £ | Endow- ment funds £ | Total 2022 £ |
|---------------------------------|---------------------------------|------------------------------|--------------------|---------------------------------|------------------------------|--------------------|
| County | 2,841 | - | 2,841 | 3,723 | - | 3,723 |
| Census membership | 136,525 | - | 136,525 | 111,838 | - | 111,838 |
| Woodhouse Park income | 266,111 | - | 266,111 | 84,129 | - | 84,129 |
| World Scout Jamboree | 81,455 | - | 81,455 | 8,640 | - | 8,640 |
| International event income | - | - | - | 2,981 | - | 2,981 |
| County other income | 90 | - | 90 | 555 | - | 555 |
| | <u>487,022</u> | <u>-</u> | <u>487,022</u> | <u>211,866</u> | <u>-</u> | <u>211,866</u> |
| The income is made up of: | | | | | | |
| Received in year | 487,022 | - | 487,022 | 73,213 | - | 73,213 |
| Deferred income brought forward | - | - | - | 138,653 | - | 138,653 |
| | <u>487,022</u> | <u>-</u> | <u>487,022</u> | <u>211,866</u> | <u>-</u> | <u>211,866</u> |

Income from census membership is shown after netting off the proportion of fees paid to the Scout association. These funds are collected on behalf of the Scout association and are not within the control of the charity.

| | Unre- stricted funds £ | Endow- ment funds £ | Total 2023 £ | Unre- stricted funds £ | Endow- ment funds £ | Total 2022 £ |
|---------------------------|---------------------------------|------------------------------|--------------------|---------------------------------|------------------------------|--------------------|
| Census membership | 514,576 | - | 514,576 | 462,478 | - | 462,478 |
| Paid to Scout Association | (378,051) | - | (378,051) | (350,640) | - | (350,640) |
| | <u>136,525</u> | <u>-</u> | <u>136,525</u> | <u>111,838</u> | <u>-</u> | <u>111,838</u> |

Avon County Scout Council
Notes to the Financial Statements
For the Year Ended 31 March 2023

4 Investment income

| | Unre- stricted funds £ | Endow- ment funds £ | Total 2023 £ | Unre- stricted funds £ | Endow- ment funds £ | Total 2022 £ |
|---------------|---------------------------------|------------------------------|--------------------|---------------------------------|------------------------------|--------------------|
| Bank interest | 440 | - | 440 | 14 | - | 14 |

5 Charitable expenditure

| | Unre- stricted funds £ | Endow- ment funds £ | Total 2023 £ | Unre- stricted funds £ | Endow- ment funds £ | Total 2022 £ |
|--|---------------------------------|------------------------------|--------------------|---------------------------------|------------------------------|--------------------|
| Activities undertaken directly: | | | | | | |
| Office & administration | 93,338 | 1,650 | 94,988 | 21,611 | 1,650 | 23,261 |
| County scouting | 12,754 | - | 12,754 | 26,887 | - | 26,887 |
| World Scout Jamboree | 100,210 | - | 100,210 | - | - | - |
| Scouting activities | 6,153 | - | 6,153 | 1,457 | - | 1,457 |
| Support for Districts | 50,084 | - | 50,084 | 62,479 | - | 62,479 |
| Woodhouse Park maintenance | 174,294 | - | 174,294 | 46,426 | - | 46,426 |
| Support costs: | | | | | | |
| Governance costs | 314 | - | 314 | 191 | - | 191 |
| | <u>437,147</u> | <u>1,650</u> | <u>438,797</u> | <u>159,051</u> | <u>1,650</u> | <u>160,701</u> |

Within the costs noted above are grants paid to individuals totalling £nil (2022: £nil) and grants paid to institutions (Scout Group in Avon County) of £nil (2022: £2,225).

6 Net incoming resources before transfers

This is stated after charging:

| | 2023 £ | 2022 £ |
|---|-----------|-----------|
| Depreciation | 1,650 | 1,650 |
| Independent examiners remuneration - accountancy fees | 1,590 | 1,320 |
| Independent examiners remuneration - examination fees | 550 | 480 |

7 Employees and employment costs

| | 2023 | 2022 |
|-----------------------|---------------|---------------|
| | £ | £ |
| Wages and salaries | 79,225 | 14,415 |
| Pension contributions | 2,840 | 547 |
| | <u>82,065</u> | <u>14,962</u> |

Defined contribution pension scheme

The company operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the company to the scheme and amounted to £2,840 (2022: £547).

Contributions totalling £nil (2022: £nil) were payable to the scheme at the end of the year and are included in creditors.

No individual employee was paid over £60,000 (2022: none).

No remuneration was paid to any Trustees during the year (2022: none). No expenses were reimbursed to the Trustees by the charity during the year (2022: none).

The key management personnel of the charity are considered to be the county administrator and the Woodhouse Park operations manager. The total costs to the charity of employee benefits (includes gross pay, employer national insurance and employer pension) for the key management personnel were £32,434 (2022: £14,962).

The average monthly head count was 5 (2022: 1).

Avon County Scout Council
Notes to the Financial Statements
For the Year Ended 31 March 2023

8 Tangible fixed assets

| | Freehold Property £ | Long Leasehold Property £ | Fixtures & Fittings £ | Scout Equipment £ | Total £ |
|-----------------------|------------------------------------|--|--|----------------------------------|--------------------|
| Cost | | | | | |
| As at 01 April 2022 | 229,430 | 8,247 | 30,297 | 78,484 | 346,458 |
| Additions | - | - | 6,025 | - | 6,025 |
| As at 31 March 2023 | <u>229,430</u> | <u>8,247</u> | <u>36,322</u> | <u>78,484</u> | <u>352,483</u> |
| Depreciation | | | | | |
| As at 01 April 2022 | 76,997 | 8,247 | 30,297 | 78,484 | 194,025 |
| Charge for year | 1,650 | - | - | - | 1,650 |
| As at 31 March 2023 | <u>78,647</u> | <u>8,247</u> | <u>30,297</u> | <u>78,484</u> | <u>195,675</u> |
| Net book value | | | | | |
| As at 31 March 2023 | <u>150,783</u> | <u>-</u> | <u>6,025</u> | <u>-</u> | <u>156,808</u> |
| As at 31 March 2022 | <u>152,433</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>152,433</u> |

Avon County Scout Council
Notes to the Financial Statements
For the Year Ended 31 March 2023

9 Debtors: Amounts falling due within one year

| | 2023 | 2022 |
|----------------------------|--------------|---------------|
| | £ | £ |
| National Scout Association | - | 20,714 |
| High Littleton | 5,000 | 5,000 |
| | <u>5,000</u> | <u>25,714</u> |

Debtors: Amounts falling due in over one year

| | 2023 | 2022 |
|----------------|---------------|---------------|
| | £ | £ |
| High Littleton | 15,000 | 20,000 |
| | <u>15,000</u> | <u>20,000</u> |

10 Creditors: Amounts falling due within one year

| | 2023 | 2022 |
|------------------------------|--------------|--------------|
| | £ | £ |
| Taxation and social security | 2,077 | - |
| Accruals & deferred income | 2,650 | 1,800 |
| | <u>4,727</u> | <u>1,800</u> |

Deferred income

| | 2023 | 2022 |
|----------------------------------|-------------|-------------|
| | £ | £ |
| Deferred income at 01 April 2022 | - | 138,653 |
| Released from previous years | - | (138,653) |
| | <u>-</u> | <u>-</u> |

Where grants are received in advance, for a specified period, these funds are deferred and recognised in the period to which they relate.

Avon County Scout Council
Notes to the Financial Statements
For the Year Ended 31 March 2023

11 Statement of funds

| | Balance 01.04.22 £ | Income £ | Expenditure £ | Transfers £ | Balance 31.03.23 £ |
|------------------------------------|--|--------------------|-------------------------|-----------------------|--|
| Designated funds | | | | | |
| International fund | 43,401 | 81,455 | (100,210) | - | 24,646 |
| Support fund | 4,828 | - | - | 5,172 | 10,000 |
| Rickard Shield fund | 1,995 | - | - | - | 1,995 |
| Future large scale County events | 10,500 | - | - | (10,500) | - |
| WHP improvement fund | - | - | - | 70,395 | 70,395 |
| 3 Counties Development fund | - | - | - | 50,000 | 50,000 |
| | 60,724 | 81,455 | (100,210) | 115,067 | 157,036 |
| Designated funds - reserves | | | | | |
| Woodhouse Park fund | 50,000 | - | - | 50,000 | 100,000 |
| County fund | 50,000 | - | - | - | 50,000 |
| | 100,000 | - | - | 50,000 | 150,000 |
| General unrestricted funds | 218,346 | 417,650 | (336,937) | (165,067) | 133,992 |
| Total unrestricted funds | 379,070 | 499,105 | (437,147) | - | 441,028 |
| Endowment funds | | | | | |
| Endowment fund - property | 152,433 | - | (1,650) | - | 150,783 |
| Total funds | 531,503 | 499,105 | (438,797) | - | 591,811 |

Avon County Scout Council
Notes to the Financial Statements
For the Year Ended 31 March 2023

12 Statement of funds- prior year

| | Balance 01.04.21 £ | Income £ | Expenditure £ | Transfers £ | Balance 31.03.22 £ |
|----------------------------------|--|-----------------------|-------------------------|-----------------------|--|
| Designated funds | | | | | |
| International fund | 42,093 | 11,621 | (25,313) | 15,000 | 43,401 |
| Support fund | 4,828 | - | - | - | 4,828 |
| High Littleton Loan fund | 25,000 | - | - | (25,000) | - |
| Rickard Shield fund | 2,165 | 555 | (725) | - | 1,995 |
| Woodhouse Park fund | 50,000 | - | - | - | 50,000 |
| County fund | 50,000 | - | - | - | 50,000 |
| Future large scale County events | 6,500 | - | - | 4,000 | 10,500 |
| | <u>180,586</u> | <u>12,176</u> | <u>(26,038)</u> | <u>(6,000)</u> | <u>160,724</u> |
| General unrestricted funds | 138,245 | 207,114 | (133,013) | 6,000 | 218,346 |
| Total unrestricted funds | <u>318,831</u> | <u>219,290</u> | <u>(159,051)</u> | <u>-</u> | <u>379,070</u> |
| Endowment funds | | | | | |
| Endowment fund - property | 154,083 | - | (1,650) | - | 152,433 |
| Total funds | <u><u>472,914</u></u> | <u><u>219,290</u></u> | <u><u>(160,701)</u></u> | <u><u>-</u></u> | <u><u>531,503</u></u> |

- The designated funds have been set aside by the Trustees in line with the descriptions set out above.
- Designated funds – reserves

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 for any reason.

The Board of Trustees had agreed that long term the County should hold a sum equivalent to 6 months running costs. This is considered by the Board of Trustees to be of a sufficient level to cover the potential impact on the charity of any major event which would result in loss of membership income/fundraising and the curtailment of Scouting activities.

The reserve for the County covering day-to-day Scouting operations has been set by the trustees at £50k and for the operation of WHP at £100k.

- The general unrestricted fund represents the unrestricted funds of the charity at the year end.
- The Property endowment fund represents the net book value of the freehold property, given to the charity under endowment.

Avon County Scout Council
Notes to the Financial Statements
For the Year Ended 31 March 2023

13 Analysis of net assets between funds

| | Unre- stricted funds £ | Endow- ment funds £ | Total 2023 £ | Unre- stricted funds £ | Endow- ment funds £ | Total 2022 £ |
|---------------------|---------------------------------|------------------------------|--------------------|---------------------------------|------------------------------|--------------------|
| Tangible assets | 6,025 | 150,783 | 156,808 | - | 152,433 | 152,433 |
| Non-current assets | 15,000 | - | 15,000 | 20,000 | - | 20,000 |
| Current assets | 424,730 | - | 424,730 | 360,870 | - | 360,870 |
| Current liabilities | (4,727) | - | (4,727) | (1,800) | - | (1,800) |
| | <u>441,028</u> | <u>150,783</u> | <u>591,811</u> | <u>379,070</u> | <u>152,433</u> | <u>531,503</u> |

14 Related parties

There were no related party transactions during the year (2022: none).

AVON COUNTY SCOUT COUNCIL

England & Wales - Charity number 302146

Accounts

Avon County Scout Council

Annual Report and Financial Statements

For the Year Ended 31 March 2022

Charity Registered in England and Wales Number: 302146

Avon County Scout Council
Contents
For the Year Ended 31 March 2022

| | <u>Page</u> |
|--------------------------------------|-------------|
| Reference and Administrative Details | 2 – 3 |
| Trustees' Report | 4 – 17 |
| Independent Examiners' Report | 18 |
| Statement of Financial Activities | 19 |
| Balance Sheet | 20 |
| Notes to the Financial Statements | 21 – 31 |

Avon County Scout Council
Reference and Administrative Details
For the Year Ended 31 March 2022

Registered Charity No: 302146

Registered Office: Woodhouse Park, Almondsbury, Bristol BS32 4LX

Patron of The Scout Association

Her Majesty The Queen

Officers April 1, 2021 to March 31, 2022

Board of Trustees

Ex Officio

| | |
|-----------------------------------|---|
| County Chairman | Neil Salter |
| County Commissioner | Graham Brant |
| County Treasurer | Helen Hobbs |
| County Secretary | Vacant - covered by Stuart Kidd as employee |
| County Youth Commissioner | Gary Barron |
| County Youth Forum Representative | Vacancy |

Elected Members

| | |
|---|---------------|
| Maria Robson (to 14 September 2021) | |
| Christopher Davies | Alan Dempster |
| Chris Padgett | Tony Rees |
| Harrison Gorst (from 14 September 2021) | Vacancy |

Nominated by the County Commissioner

| | |
|--|----------------|
| Nigel Ball | Simon Hornsby |
| Azir Razzak | Alex Tomlinson |
| Bethany Probert (To 14 September 2021) | |

Co-opted Members

| | |
|---|--|
| Peter Crawford [AAC Chair](to 27 November 2021) | Simon Carnegie (to 14 September 2021) |
| Ben Harries [Prop SC] | Harrison Gorst (from 11 May 2021 to 14 September 2021) |
| Vacancy [PSC Chair] | Vacancy [FSC Chair] |

Right of Attendance

| | |
|---|-----------------------|
| Hamish Stout (to 28 February 2022) | Regional Commissioner |
| Brendan Booth (from 1 st March 2022) | Regional Commissioner |

Avon County Scout Council
Reference and Administrative Details
For the Year Ended 31 March 2022

Invited to Attend

Stu Ballard

Alec Tomlinson

Beth Probert

Council of the Scout Association Member

Council of the Scout Association Member

Young Person Representative, Council of the
Scout Association

Accountants

Albert Goodman, Chartered Accountants, Goodwood House, Blackbrook Park Avenue, Taunton TA1
2PX

Bankers

Barclays Bank plc, Leicester and Unity Trust Bank plc, Birmingham

Avon County Scout Council
Trustees' Report
For the Year Ended 31 March 2022

The Trustees (who are also the Directors for the purpose of Company Law) have pleasure in presenting their annual report and the financial statements for the year ended 31 March 2022. The provisions of the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP FRS 102- implemented 1 January 2019) have been adopted in preparing the annual report and financial statements of the charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The Scout Association exists by authority of Royal Charters: these give authority to the by-laws of the Association, which are approved by Her Majesty's Privy Council. The by-laws in turn, authorise the making of rules for the regulation of the Association's affairs. The Scout County of Avon is a trust established under these rules, which are common to all Scout Counties.

The Scout County of Avon is governed according to the County Constitution, as agreed by the Avon County Scout Council at the annual AGM. The Avon County Scout Council supports and encourages the development of Scouting in the County. The Constitution is based on the guidance contained within chapter five of the Scout Association's publication, "Policy, Organisation and Rules" (POR).

Recruitment, Appointment of Trustees

Trustees are recruited and appointed to the Board of Trustees annually at the Avon County Scout Council AGM, in accordance with the constitution. The officers of the Board of Trustees are ex-officio members. There are up to six elected members serving three-year terms, with one third re-elected at the AGM. There are additional members nominated by the County Commissioner and co-opted by the committee. The number of nominated and co-opted members taken together must not exceed the total of ex-officio members and elected members. The Regional Commissioner has the right of attendance at meetings of the Board of Trustees, as have the County's nominated member/s and nominated youth representative/s to the Council of the Scout Association.

To help Trustees understand their role and responsibilities an induction pack covering key information on their role and Avon Scouts has been developed to support new trustees. In addition, new trustees are required to complete the following training modules - Essential Information for Executive Committee Members (National Training Module 01E) and GDPR training. In addition, and recognising trustees responsibilities to ensure that all Scout activities take place safely Trustees are also mandated by the National Scout Association to carry out training covering both Safety and Safeguarding. Trustees should complete all training within their first five months in the role. This training is either carried out online or at a special meeting, to which all Trustees are invited, which is held as soon as practicable after the AGM. From January 2020 recognising their responsibilities to ensure that all Scout activities take place safely Trustees were also mandated by the National Scout Association to carry out training covering both Safety and Safeguarding.

Avon County Scout Council
Trustees' Report
For the Year Ended 31 March 2022

The following people were directors/trustees of the charity during the year:

N Ball
G J Barron
G A Brant (Commissioner)
S Carnegie
P J M Crawford
C Davies
A J Dempster
H Gorst
B R Harries
H S Hobbs (Treasurer)
S Hornsby
C A Padgett
B Probert
M A Razzak
A W Rees
M F Robson
N A Salter (Chair)
A R Tomlinson

Management

The Scout County of Avon is managed by the Board of Trustees, 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 meets a minimum of four times a year with additional ad-hoc meetings being held if required.

The Board of Trustees exists to support the County Commissioner in meeting the responsibilities of that appointment and is responsible for:

- Supporting the County Commissioner and Team to deliver the Scouting Programme to Young People
- The maintenance of County property and equipment
- 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
- Appointing any sub committees that may be required
- Appointing County Team members, County Administrators and Advisors other than those who are elected

Risk Management

The Trustees undertake an annual review of the "health" of the County. This covers aspects such as financial stability, health and safety, and systems and processes. This useful discipline enables us to make clear decisions during the year based on a firm foundation.

During the year the County Board of Trustees undertook a wide-ranging review to ensure that all the major risks to which they believe the County is exposed have been identified. The risk register and progress on the mitigating actions to reduce risks are reviewed at each of the quarterly board meetings.

The main areas of risk that have been identified are:

- **Safeguarding** - The safeguarding of young people in our care remains our number one priority. We look to ensure that we have a continued culture of openness and transparency vital in having an effective safeguarding system. Our Yellow Card Code of Conduct is embedded in everything we do and makes clear to young people and parents/carers the behaviour expectations of our volunteers. All Adults in Scouting regularly working with young people will have been subject to a disclosure and barring service review at least every 5 years. Safeguarding training, either online or through County run courses, is mandatory for all volunteers and the levels of mandatory training carried out by adult volunteers across the County are regularly reviewed at County Trustee meetings.
- **Injury to leaders, helpers, supporters and members** - The County through the subscription fees contributes to the Scout Associations national accident insurance policy. Additional Insurances have been taken through the association's insurers to cover non-members and supporters including non-member children. Risk Assessments are undertaken before all activities. Safety matters continue to be reviewed and addressed at the quarterly meetings of the Trustees. The Trustees recognise the imperative of ensuring that all Scouting activities are carried out in a safe manner by managing, so far as reasonably possible, risk to the participants. To this end Trustees are seeking to appoint a lead on Health and Safety matters for the County.
- **A significant reduction in Income** - The County is primarily reliant upon income from subscriptions as it receives little in the way of fundraising. The County does hold a reserve to ensure the continuity of activities should there be a major reduction in income. As a mitigating action the Committee could raise the value of subscriptions to increase the income to the County on an ongoing basis, either temporarily or permanently in the event of a significant reduction in income.
- **Reduction or loss of leaders** - The County is totally reliant upon volunteers to run and administer the activities of the County. If there was a reduction in the number of leaders to an unacceptable level in a particular section or the County as a whole then there would have to be a contraction, consolidation or closure of a section. In the worst-case scenario this could mean the complete closure of the County.

- Reduction or loss of members - The County provides activities for all young people aged 6 to 25. If there was a reduction in membership in a particular section or the County as a whole then there would have to be a contraction, consolidation or closure of a section. In the worst-case scenario this could mean the complete closure of the County.
- Woodhouse Park loss or devaluation of asset. The County owns Woodhouse Park Activity Centre which is a major asset and therefore has risk in terms of fire/theft and ongoing maintenance. Until October 2021 this was offset by the long-term lease agreement with The Scout Association on fully repairing basis. With the centre now being operated by the County (from October 2021) this risk now passes to Avon County Scouts. The assets including the various buildings at the centre have been fully insured and a programme of ongoing maintenance has been put in place to ensure the facilities of the centre continue to provide activities and residential experiences for young people whilst ensuring that the centre is maintained and developed to the required standard. The Trustees have also established a working group to agree a way forward for the longer-term future of Woodhouse Park Activity Centre given the need to upgrade and replace many of the onsite buildings which will require significant capital investment.
- Operation of Woodhouse Park – Woodhouse Park activity centre ceased to be operated by The Scout Association in October 2021 and returned to the control of the County at this point. The scale of the day-to-day operation of the centre presents a significant financial risk to the County particularly if further COVID restrictions were to be imposed by the government which would impact on the range of activities and residential experiences that the centre can offer and therefore the income generated. The working group set up by the trustees to agree a way forward for Woodhouse Park recommend that for an interim period the centre should be operated on a reduced basis supported by volunteers with no paid staff. Thanks to a dedicated team of volunteers this operating structure over the period October to March worked well enabling the centre to fully reopen all the onsite activities and residential accommodation. With the centre fully up and running the decision was taken by the trustees to start to take on a limited number of paid staff– Admin support, Cleaner and Activity Instructors from April 2022. Current income/expenditure projections for the centre anticipates that a small surplus (to be reinvested in the centre) will be delivered in 2022/23. In addition to ensure the financial stability of the centre an operational reserve of £50k has been established.
- Financial Risk of Large-Scale Events – The County has a well-established track record of running large scale events for its members such as the Avon Jamboree circa 5,000 attendees which previously was run every four years. Given the costs associated with the organisation of such events they present a significant financial risk to the County particularly in the light of the COVID pandemic where numbers able to attend such an event could be restricted at short notice. All planned events must therefore present a budget for review by the finance subcommittee (FSC) ahead of any expenditure being committed with all contracts having to be approved by the FSC. Regular reviews during the planning and lead up to the event are undertaken..
- Data - Loss or theft of sensitive personal data would result in individuals being compromised and would have an adverse effect on the reputation of the County. The County's handling of sensitive personal data has been reviewed utilising the framework provided by The Scout Association to ensure best practice is in operation and compliance with GDPR regulations.

- Fraud - Would result in a potential loss of funds and adversely impact the reputation of the County. The County is committed to developing an anti-fraud culture and keeping the opportunities for fraud, bribery and corruption to the absolute minimum. Staff, Trustees and volunteers are encouraged to raise any suspicion or concern, however small or immaterial this may seem. In terms of payments the County has put in place internal controls aimed at preventing and detecting fraud activities. This includes 2 signatories for all cheques/online payments.
- Cyber Risk - Would result in a potential loss of sensitive data and funds and adversely impact the reputation of the County. A team of volunteers advise us on network security and ensure that our computer system is up to date with the latest software security. Regular backups of data are undertaken, and we all data has been transferred to a cloud based system utilising Office 365 to improve security. User passwords are strictly controlled, and we are undertaken user training for the Staff, Key volunteers and trustees on Office 365.
- Covid19 – Normal Scouting operations were disrupted during the financial year 2020/2021 as a result of the COVID pandemic which saw face to face Scouting curtailed for most of the year. Whilst Scouting across the County continued to operate successfully on a distance learning basis this change to the operating model impacted both Adult and Youth membership with the January 2021 census reporting a reduction in youth numbers of 18% (against a 25% reduction nationally). As membership subscriptions, the main income generating activity of the charity, are payable at the start of the year (April) based on the January census this resulted in a shortfall of income for the 2021/22 financial year. However, this was offset to a large extent by the financial review that was undertaken in May 2020, and which led to all non-essential spending being put on hold and as a direct result of that decision an excess of income over expenditure was reported for the 2020/21 financial year. Whilst membership numbers (both Adult and Youth members) have not fully recovered to January 2020 levels by January 2022 they had increased significantly over the membership numbers reported in January 2021 with youth numbers increasing by 12.3%. This was above the 10% increase predicted in the Counties budget for the year. As a result, whilst there will remain a shortfall of income in 2022/23 this is not as high as that anticipated in the budget. The rolling 5-year budget assumes that Income in 2023/24 will return to levels sufficient to support the required level of expenditure for the County to be operating at full strength. The County has sufficient reserves to cover the shortfall in income that will arise over the two years 2021/22 and 2022/23 without scaling back the current level of activity and expenditure. As a result, the trustees consider that the financial position of the County is such that whilst there has been a short-term financial impact as a result of COVID19 this has not impact on the long-term operation of the County.

Internal Control

The Trustees are satisfied with the viability of the Charity's financial assets.

Aside from the COVID pandemic risk and Woodhouse Park Activity Centre returning to the operation of Avon Scouts identified above the Trustees confirm that no major financial risks were identified during the year.

Avon County Scout Council
Trustees' Report
For the Year Ended 31 March 2022

Annual budgets covering a rolling 5-year period are prepared and agreed by the Trustees. Any significant financial decision is reviewed by the Finance sub-committee ahead of authorisation by the Trustees.

The County has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss, these include 2 signatories for cheques/online payments and comprehensive insurance policies to ensure that insurable risks are covered.

A manual setting out the financial process and procedures is in place and is regularly reviewed to ensure it remains current.

Objectives and activities

The objectives of the Scout County of Avon are as a unit of the Scout Association.

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.

The Board of Trustees exists to support the County Commissioner who leads the County (Policy, Organisation and Rules, rule 5.14b) in meeting the responsibilities of the appointment and to provide support for Scout Districts in the County. The Board of Trustees role is to ensure resources are made available as far as possible to help with a wide-ranging programme of Scouting activities, and to ensure that the County's administration is of a good standard.

The County is supported by Volunteers, with circa 4,000 Voluntary Uniformed Leaders, Adult helpers, local trustees and administrators working for young people around the Scout County. The Charity also values the assistance of one paid part-time member of staff as a general administrator.

Public Benefit

The trustees have a duty to report on our public benefit in this Annual Report. We've assessed our aims, activities and charitable objectives, which are to contribute to the development of young people in achieving their full potential as individuals, as responsible citizens, and as members of their local, national and international communities. We believe that we've met the Charity Commission's public benefit criteria for both the advancement of education, and the advancement of citizenship and community development. Scouts follows two key principles set by the Commission with regard to public benefit:

1. Identifiable benefit

The way in which we help young people in their personal development and empowers them to make a positive contribution to society. This benefit is directly linked to the purpose of Scouts.

2. Public benefit

Scouts is a national movement, open to young people aged 6-25 and adults who are willing to make the Scout Promise. Whilst we charge a subscription to our members, access to our benefits isn't constrained by a member's ability to pay. Locally, there are arrangements to waive subscriptions and other costs for those who face financial hardship. In addition, there are funds available nationally for uniform and the cost of activities. Through these support mechanisms we aim to ensure that young people aren't excluded from Scouts on purely financial grounds.

Achievements and performance

Avon County Scouts is the biggest single provider of non-school coeducational youth activities locally. Covering the local authority areas of Bristol, Bath and Northeast Somerset, North Somerset and South Gloucestershire and organised across 9 Districts our 142 Scout Groups support the ongoing personal development of our youth members.

The County Commissioner supported by the trustees had established and was deploying a County plan aimed at supporting the Districts and Groups to develop local Scouting in support of the national strategy (covering the period 2018-2023). This national strategy has a vision of:

Skills for Life: our plan to prepare better futures

And focuses on four key areas:

Growth - We want to continue the positive trend we have seen in recent years bringing skills for life to more young people across the UK.

Inclusivity - Scouts is open to all. We believe it's a priority to reflect the diversity of the communities we are in.

Youth Shaped - Over recent years, there has been a growing momentum to ensure young people are shaping their experiences and taking on leadership roles at Scouts. We want to continue to build on this.

Community Impact - We want to provide our young people with the opportunity to take part in high quality social action on the big issues of our time.

However, in March 2020, face-to-face Scouting and meetings were suspended across the UK as the Country was lockdown to protect its citizens in the light of the COVID 19 pandemic. Despite the suspension of face-to-face meetings Scouting itself did not come to a stop it just meant that we had to find new and innovative ways to deliver a program of activities using a distance learning approach.

Whilst by the start of the year under review many Scout groups have been able to return to face-to-face meetings in some form albeit on a limited basis (we were in a position where 85% of our groups were up and running) ongoing restrictions and regional lockdowns continued to impact our activities throughout much of the year under review.

The impact of the COVID pandemic has meant that the development of Scouting, in line with the national plan, within the County has had to be put aside over the last two financial years whilst we focus on recovering and stabilising our existing Groups. The focus of the organisation over the last year has therefore been on six key areas:

Adult Volunteers - To support methods to encourage and help all of our existing leaders return to full time Scouting once allowed and as they feel confident to do so, and also to support recruitment methods for new volunteers to fill any vacancies where this does not occur.

We aim to ensure that we return to 'full' Scouting by January 2023 with at least the same number of adult volunteers as we had prior to the suspension of face-to-face Scouting.

We have:

- Repurposed the development teams to support the recruitment of new adult volunteers in existing groups
- Reviewed the outcomes of surveys and Annual Census to identify and prioritise where support should be directed
- Ensured that District teams were focused on supporting the reopening of Groups
- Encourage Groups to reach out to adult volunteers and keep communications going, even when individuals were not able to volunteer
- Provide additional recruitment training to enable Groups and Sections to recruit new adult volunteers

By January 2022 adult roles had increased by 1.6% against the previous year however this was still a shortfall of circa 300 people against the pre pandemic level of January 2020

Avon County Scout Council
Trustees' Report
For the Year Ended 31 March 2022

Young people - To support methods to encourage and help all of our existing young people members to return to full time Scouting once allowed and also to support recruitment methods to backfill gaps and increase the size of existing sections

We aim to ensure that by January 2023 we will have at least the same number of young people as we had prior to the suspension of face-to-face Scouting.

We have:

- Repurposed the development teams to support the recovery of existing groups
- Reviewed the outcomes of surveys and Annual Census to identify and prioritise where support should be directed
- Ensured that District teams were focused on supporting the reopening of Groups
- Reopened Woodhouse Park Activity Centre to provide an outdoor meeting place for groups unable to access their normal meeting place

By January 2022 the number of young people registered as members 11,025 had increased by 12.3% against the previous year however this was still a shortfall of circa 1,000 young people against the pre pandemic level of January 2020

Programme - To support leaders with a wide range of imaginative and easy to deliver programme ideas for both face to face and virtual Scouting.

We looked to ensure that as many young people as possible, in as many Sections as possible, benefit from imaginative virtual ideas during periods of lockdown. That Sections have programmes that maximise safe involvement by young people during any 'socially distant' Scouting and have highly imaginative and exciting programmes as they return to face to face Scouting.

We have:

- Recruited Sectional ACCs to provide additional support
- 'South West at home' and other resources developed for online and safe face to face Scouting
- Repurposed the Three Counties Development Programme) staff to support Groups and sections in provide programme for young people, either online, via post.
- Provided support for Risk Assessments through online Sections Meeting
- Supported uptake and use of free Zoom accounts provided by HQ
- Supported the delivery of online Young Leader modules between Districts
- Reopened the onsite activities on a phased basis at Woodhouse Park Activity Centre

The increase in youth numbers underpins the success of delivery of a vibrant programme of activities

Meeting places - To support Groups and Sections considering how their meeting places (both inside and outside spaces) can be changed to be operational for 'socially distant' Scouting, with strict procedures for minimisation of contamination etc. in accordance with Scout Headquarters guidelines.

That all Groups have had the support they need to understand how to adapt their meeting places and other facilities to be compliant and are able to achieve this. In conjunction with Districts, to support Groups/Sections unable to continue using their existing accommodation.

We have:

- Updated our risk assessments for all County run buildings
- Provided support for Risk Assessments at District and Group level through online Sections Meeting
- Offered additional support to Groups for any building issues during the pandemic
- Looked at additional facilities for rented properties such as Schools and Churches who initially were not reopening their premises
- Reopened Woodhouse Park grounds at the end of April initially to provide safe outdoor space for Groups and Sections who don't have access to outdoor space and then on a phased basis reopened the onsite activities and residential accommodation .
- Provided additional support for grant applications, linked to buildings

By the year end all groups were back to providing a full range of Scouting activities on a face to face basis

Compliance- To ensure that adult volunteers have their mandatory training up to date, that POR requirements for activity and nights away notifications are adhered to and that Districts and Groups are adhering to the requirements of The Scouts Framework.

To maximise the number of adult volunteers that have their mandatory training up to date, that managers are properly considering nights away and activity notifications including reviewing risk assessments, and that Districts are adhering to The Scouts Framework.

We have:

- Reduced non-compliance of safeguarding and safety
- Reduced GDPR non-compliant
- Reviewing pre-provisional roles, either closing or actioning outstanding actions.
- Ensured that risk assessments for all groups were in place as they returned to face-to-face Scouting

Levels of compliance by the end of March 2022 stood at Safeguarding 96% and Safety 95%.

Avon County Scout Council
Trustees' Report
For the Year Ended 31 March 2022

Finance - To support Groups in maximising their potential income, as well as setting up funds within the County for genuine hardship and supporting Districts to do likewise.

Ensuring all Groups eligible have claimed, or been encouraged to claim, RH&L Grants and are registered for Gift Aid. Setting up a County Hardship fund with criteria and process agreed.

We have:

- Encouraged Groups to take advantage of Government Support through the Retail, Hospitality and Leisure grants and other schemes which continued through regional lockdowns .
- Encouraged groups to set up Gift Aid schemes
- Took advantage of the Government furlough scheme in respect of the County employee.
- Set aside reserves to establish a recovery fund to support groups, sections or individuals in need

Groups, Districts and County have continued to benefit from Government support through regional lockdowns ensuring their ongoing financial stability. As a result, limited use of the Counties hardship fund was made.

Squirrels

Whilst the main thrust of the Development and District teams has been on recovering and stabilising our existing Groups, during the year we started to support Districts/Groups in making plans to open the new Scouting provision for four- and five-year-olds called Squirrels, to help young people gain skills for life at a time when it matters most and where it's most needed. Whilst at the year-end only one Squirrel drey was open there are many more in the pipeline that will open over the course of 2022

Overall review

Despite the impact of the COVID pandemic on our day-to-day operations the positive response across the two financial years of our young people and adult volunteers has been fantastic. They've been supporting each other, showing care and cooperation, and living the values that keep this movement together. It's a reminder that in moments like these that it is our values matter most.

Financial review

The trustees consider that the financial position of the County is such that whilst there has been a short-term financial impact as a result of COVID19 through a reduction in membership subscriptions (impacting the financial years through to 2024/25) the reserve level of the charity has meant that this has not impact on the long-term operation of the County.

As in previous years the County has been in a position to continue to support both Districts and Groups through:

- Online Scout Manager a digital tool that supports our volunteers with all aspects of Administration including Weekly register of attendance, Records of young people achievements, Collection of Membership subscriptions, activity fees and correspondence with Parents/Carers. This is provided to all sections at Gold level through County level membership at an annual cost of circa £15k per annum.
- Setting aside funds to support the international aspect of Scouting providing support to young people attending international events including the World Jamboree.
- Provision of short-term loans to help facilitate development of group headquarters including one loan which has enabled the group to purchase their own headquarters.

The scale of the day-to-day operation of Woodhouse Park Activity Centre does presents a significant financial risk to the County. However, the unstinting efforts (over 10,000 hours across the year) of the dedicated band of volunteers that ensured that the centre was fully operational by the year end means that the current income/expenditure projections for the centre anticipates that a small surplus (to be reinvested in the centre) will be delivered in 2022/23. The operating model for the centre (Volunteer v professional staff) will be kept under review with the intention being to move towards a professional paid staff structure as and when the finances of the centre allows. To ensure the financial stability of the centre an operational reserve of £50k has been established.

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 for any reason.

The Board of Trustees had agreed that long term the County should hold a sum equivalent to 6 months running costs - circa £50k for day-to-day Scouting operations. This is considered by the Board of Trustees to be of a sufficient level to cover the potential impact on the charity of any major event which would result in loss of membership income/fundraising.

In addition, a further £50k will be set aside to cover the operation costs of Woodhouse Park Activity Centre. The level of the operational reserve for Woodhouse Park will be kept under review and will be updated as necessary as the running costs of the centre become clearer under the volunteer operating model and again when as expected the centre returns to a professional managed facility.

The current reserve levels of the charity exceed the target set by the Board of Trustees. However, expected operational deficits in future years as a direct result of the initial reduction in membership numbers resulting from the COVID pandemic and the recovery of this position over a number of years provides a budgeted projection that the reserve level will be regularised by the financial year 2024/25.

Included within the deficit operational budgets is development support activity as it is the intention of the Board of Trustees to continue to support the growth of Scouting in the County. Initially this support has been focused on supporting the restart and stabilisation of existing groups but will in later years be extended to the investment in projects that are designed to extend the reach of Scouting within the Avon area.

Investment Policy

The County's Income and Expenditure is very small and as a consequence does not have sufficient funds to invest in longer-term investments such as stocks and shares. The County has therefore adopted a low-risk strategy to the investment of its funds. All funds are held in cash using only mainstream banks or building societies or The Scout Association's Short Term Investment Service.

To maximise returns, the Board of Trustees has agreed that it may financially support development in districts/groups via short-term interest-bearing loans.

The Board of Trustees regularly monitors the levels of bank balances and the interest rates received to ensure the County obtains maximum value and income from its banking arrangements. Occasionally this may involve using an account that requires a period of notice before funds may be withdrawn, before doing so the County Executive considers the cash flow requirements.

Statement of Trustees' Responsibilities

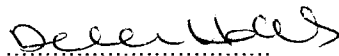
The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & 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 income and expenditure of the charity for that period. In preparing these financial statements, the trustees are required to:

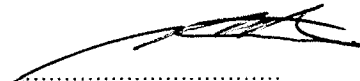
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures 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 business.

The trustees are responsible for maintaining proper accounting records which 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/constitution. 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.

Approved by the board on 5th September 2022 and signed on their behalf by:



H Hobbs
Trustee



N Salter
Trustee

Avon County Scout Council
Independent Examiners' Report to the Trustees
For the Year Ended 31 March 2022

Independent examiners report to the Trustees of Avon County Scout Council

I report to the charity trustees on my examination of the accounts of Avon County Scout Council ("the charity") for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the 2011 Act").

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

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act;
or
2. the accounts do not comply with these records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of the 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 accounts to be reached.



.....
Michelle Ferris BSc (Hons) FCA DChA
Albert Goodman LLP
Goodwood House
Blackbrook Park Avenue
Taunton
Somerset
TA1 2PX

Date: 17/11/2022

Avon County Scout Council
Statement of Financial Activities
For the Year Ended 31 March 2022

| | Notes | Unrest- ricted Funds £ | Endow- ment Funds £ | Total 2022 £ | Unrest- ricted Funds £ | Endow- ment Funds £ | Total 2021 £ |
|--|-------|---------------------------------|------------------------------|--------------------|---------------------------------|------------------------------|--------------------|
| Income from: | | | | | | | |
| Grants, donations and legacies | 2 | 7,410 | - | 7,410 | 17,830 | - | 17,830 |
| Charitable activities | 3 | 211,866 | - | 211,866 | 146,258 | - | 146,258 |
| Investment income | 4 | 14 | - | 14 | 122 | - | 122 |
| Total income | | 219,290 | - | 219,290 | 164,210 | - | 164,210 |
| Expenditure on: | | | | | | | |
| Charitable expenditure | 5 | 159,051 | 1,650 | 160,701 | 87,326 | 1,650 | 88,976 |
| Total expenditure | | 159,051 | 1,650 | 160,701 | 87,326 | 1,650 | 88,976 |
| Net income/(expenditure) before transfers | | 60,239 | (1,650) | 58,589 | 76,884 | (1,650) | 75,234 |
| Transfer between funds | 11 | - | - | - | - | - | - |
| Net movement in funds | | 60,239 | (1,650) | 58,589 | 76,884 | (1,650) | 75,234 |
| Reconciliation of funds | | | | | | | |
| Fund balances at 01 April 2021 | | 318,831 | 154,083 | 472,914 | 241,947 | 155,733 | 397,680 |
| Fund balances at 31 March 2022 | 11 | 379,070 | 152,433 | 531,503 | 318,831 | 154,083 | 472,914 |

Avon County Scout Council
 Balance Sheet
 As at 31 March 2022

| | Notes | 2022 £ | 2021 £ |
|-------------------------------------|-------|-----------------------|-----------------------|
| Fixed assets | | | |
| Tangible fixed assets | 8 | 152,433 | 154,083 |
| Non-current assets | | | |
| Debtors | 9 | 20,000 | - |
| Current assets | | | |
| Debtors | 9 | 25,714 | - |
| Cash at bank and in hand | | 335,156 | 488,046 |
| | | <u>360,870</u> | <u>488,046</u> |
| Creditors | | | |
| Amounts falling due within one year | 10 | (1,800) | (169,215) |
| Net current assets | | <u>359,070</u> | <u>318,831</u> |
| Net assets | | <u><u>531,503</u></u> | <u><u>472,914</u></u> |
| Funds | | | |
| Unrestricted funds | | | |
| General funds | 11 | 218,346 | 138,245 |
| Designated funds | 11 | 160,724 | 180,586 |
| | | <u>379,070</u> | <u>318,831</u> |
| Endowment funds | 11 | <u>152,433</u> | <u>154,083</u> |
| Net assets | | <u><u>531,503</u></u> | <u><u>472,914</u></u> |

Approved by the Board of Trustees for issue on 5th September 2022 and signed on their behalf by:

H Hobbs
 H Hobbs
 Trustee


 N Salter
 Trustee

1 Accounting Policies

1.1 General information and basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statements of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) – Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Income

All income is included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income. The valuation of donated services is not quantified within the Statement of Financial Activities.

Donation income is received by way of general grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable.

Income from charitable activities is recognised when the activity that lead to the income takes place.

Investment income is included when receivable.

1.3 Government grants

Government grants are accounted for when unconditionally due and reasonable assurance can be gained that it will be received. Where funds are received in advance, for a specified period, these funds are deferred and recognised in the period to which they relate. Where funds have not been received in a specified period, these funds will be accrued in debtors and recognised in the period to which they relate. Not all grants received have conditions and performance indicators attached, where this is the case, the income is included within donations. Performance related grants are included within Charitable Activities income.

1.4 Donated services

In accordance with the Charities SORP (FRS 102), unpaid volunteer time is not recognised in the financial statements.

1.5 Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. All expenditure is gross of VAT which cannot be recovered and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services. Direct costs are allocated to such activities and support costs are apportioned as appropriate to delivering charitable activities.

1.6 Fixed assets

Depreciation is calculated to write off the cost of fixed assets over their estimated useful lives at the following rates:-

| | |
|-------------------------|---------------------|
| Freehold property | - 2% straight line |
| Long leasehold property | - 10% straight line |
| Fixtures & fittings | - 20% straight line |
| Scout equipment | - 33% straight line |

Fixed assets are valued at cost less depreciation.

1.7 Debtors

Prepayments are valued at the amount prepaid. Accrued income comprises amounts due from funders and is recognised when the charity is entitled to the grant, receipt is probable and the amount can be measured reliably.

1.8 Cash at bank and in hand

Cash at bank and in hand comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

1.9 Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their settlement amount.

Deferred income is included when the charity has not met the criteria for recognition of the income.

1.10 Taxation

The company is a registered charity and is therefore not liable to corporation tax to the extent that income and gains are applied to the charitable objectives of the charity.

1.11 Pension contributions

The charity operates a defined contribution pension scheme. The scheme and its assets are held by independent managers. Contributions are recognised in the Statement of Financial Activities in the period in which they become payable in accordance with the rules of the scheme.

1.12 Fund accounting

General funds are unrestricted funds receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Endowment funds are to be used for specific purposes as prescribed by the endowment. Applicable costs are applied to the fund in line with the endowment.

1.13 Operating leases

Leases in which substantially all the risks and rewards of ownership are retained by the lessor are classified as operating leases. Rentals payable under operating leases are charged to the Statement of Financial Activities as incurred over the term of the lease. The charity has an operating lease for the premises in which they operate, as well as photocopier and telephone leases. The title of the leased premises and equipment remains with the lessor.

1.14 VAT

The charity is not VAT registered and therefore all costs are inclusive of VAT.

1.15 Financial instruments

The charity only holds basic financial instruments as defined in FRS 102. The financial assets and liabilities of the charity and their measurements are as follows:

Financial assets – trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost. Prepayments are not financial instruments.

Cash at bank – is classified as a basic financial instrument and is measured at face value.

Financial liabilities – trade creditors, accruals and other creditors are financial instruments, and are measured at amortised cost. Taxation and social security are not included in the financial instruments disclosure definition. Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is an obligation to deliver services rather than cash or another financial instrument.

2 Donations and general grants

| | Unre- stricted funds | Endow- ment funds | Total 2022 | Unre- stricted funds | Endow- ment funds | Total 2021 |
|---------------------------------------|----------------------------|-------------------------|---------------|----------------------------|-------------------------|---------------|
| | £ | £ | £ | £ | £ | £ |
| Donations | | | | | | |
| Donations | 800 | - | 800 | 1,392 | - | 1,392 |
| Donations - sailing | 146 | - | 146 | 127 | - | 127 |
| Donations - WHP | 700 | - | 700 | - | - | - |
| | <u>1,646</u> | <u>-</u> | <u>1,646</u> | <u>1,519</u> | <u>-</u> | <u>1,519</u> |
| Grants received | | | | | | |
| South Gloucestershire | 4,000 | - | 4,000 | - | - | - |
| Youth Investment Fund Lottery grant | - | - | - | 10,502 | - | 10,502 |
| Exceptional government funding | | | | | | |
| Coronavirus Job Retention Scheme | 1,764 | - | 1,764 | 5,810 | - | 5,810 |
| | <u>7,410</u> | <u>-</u> | <u>7,410</u> | <u>17,830</u> | <u>-</u> | <u>17,830</u> |

Avon County Scout Council
Notes to the Financial Statements
For the Year Ended 31 March 2022

3 Incoming resources from charitable activities

| | Unre- stricted funds £ | Endow- ment funds £ | Total 2022 £ | Unre- stricted funds £ | Endow- ment funds £ | Total 2021 £ |
|---------------------------------|---|--|-----------------------------|---|--|-----------------------------|
| County | 3,723 | - | 3,723 | 1,495 | - | 1,495 |
| Census membership | 111,838 | - | 111,838 | 136,258 | - | 136,258 |
| Woodhouse Park income | 84,129 | - | 84,129 | - | - | - |
| World Scout Jamboree | 8,640 | - | 8,640 | - | - | - |
| International event income | 2,981 | - | 2,981 | 7,432 | - | 7,432 |
| County other income | 555 | - | 555 | 1,073 | - | 1,073 |
| | <u>211,866</u> | <u>-</u> | <u>211,866</u> | <u>146,258</u> | <u>-</u> | <u>146,258</u> |
| The income is made up of: | | | | | | |
| Received in year | 73,213 | - | 73,213 | 284,911 | - | 284,911 |
| Deferred income brought forward | 138,653 | - | 138,653 | - | - | - |
| Deferred income carried forward | - | - | - | (138,653) | - | (138,653) |
| | <u>211,866</u> | <u>-</u> | <u>211,866</u> | <u>146,258</u> | <u>-</u> | <u>146,258</u> |

Income from census membership is shown after netting off the proportion of fees paid to the Scout association. These funds are collected on behalf of the Scout association and are not within the control of the charity.

| | Unre- stricted funds £ | Endow- ment funds £ | Total 2022 £ | Unre- stricted funds £ | Endow- ment funds £ | Total 2021 £ |
|----------------------------|---|--|-----------------------------|---|--|-----------------------------|
| Census membership | 462,478 | - | 462,478 | 475,522 | - | 475,522 |
| Paid to Scouts Association | (350,640) | - | (350,640) | (339,264) | - | (339,264) |
| | <u>111,838</u> | <u>-</u> | <u>111,838</u> | <u>136,258</u> | <u>-</u> | <u>136,258</u> |

Avon County Scout Council
Notes to the Financial Statements
For the Year Ended 31 March 2022

4 Investment income

| | Unre- stricted funds £ | Endow- ment funds £ | Total 2022 £ | Unre- stricted funds £ | Endow- ment funds £ | Total 2021 £ |
|---------------|---------------------------------|------------------------------|--------------------|---------------------------------|------------------------------|--------------------|
| Bank interest | 14 | - | 14 | 122 | - | 122 |

5 Charitable expenditure

| | Unre- stricted funds £ | Endow- ment funds £ | Total 2022 £ | Unre- stricted funds £ | Endow- ment funds £ | Total 2021 £ |
|--|---------------------------------|------------------------------|--------------------|---------------------------------|------------------------------|--------------------|
| Activities undertaken directly: | | | | | | |
| Office & administration | 21,611 | 1,650 | 23,261 | 21,291 | 1,650 | 22,941 |
| County scouting | 26,887 | - | 26,887 | 2,646 | - | 2,646 |
| Scouting activities | 1,457 | - | 1,457 | 5,932 | - | 5,932 |
| Support for Districts | 62,479 | - | 62,479 | 50,300 | - | 50,300 |
| Woodhouse Park maintenance | 46,426 | - | 46,426 | 7,042 | - | 7,042 |
| Support costs: | | | | | | |
| Governance costs | 191 | - | 191 | 115 | - | 115 |
| | 159,051 | 1,650 | 160,701 | 87,326 | 1,650 | 88,976 |

Within the costs noted above are grants paid to individuals totalling £nil (2021: £nil) and grants paid to institutions (Scout Group in Avon County) of £nil (2021: £2,225).

6 Net incoming resources before transfers

This is stated after charging:

| | 2022 £ | 2021 £ |
|--|-----------|-----------|
| Depreciation | 1,650 | 1,650 |
| Independent examiners remuneration - accountancy fees | 1,320 | 1,320 |
| Independent examiners remuneration - examination fees | 480 | 480 |
| Independent examiners remuneration - previous examiner | - | 438 |

7 Employees and employment costs

| | 2022 | 2021 |
|-----------------------|---------------|---------------|
| | £ | £ |
| Wages and salaries | 14,415 | 13,587 |
| Pension contributions | 547 | 544 |
| | <u>14,962</u> | <u>14,131</u> |

Defined contribution pension scheme

The company operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the company to the scheme and amounted to £547 (2021: £544). Contributions totalling £nil (2021: £nil) were payable to the scheme at the end of the year and are included in creditors.

No individual employee was paid over £60,000 (2021: none).

No remuneration was paid to any Trustees during the year (2021: none). No expenses were reimbursed to the Trustees by the charity during the year (2021: none).

The key management personnel of the charity are considered to be the administrator. The total costs to the charity of employee benefits for the key management personnel were £14,962 (2021: £14,131).

The average monthly head count was 1 (2021: 1).

Avon County Scout Council
Notes to the Financial Statements
For the Year Ended 31 March 2022

8 Tangible fixed assets

| | Freehold Property £ | Long Leasehold Property £ | Fixtures & Fittings £ | Scout Equipment £ | Total £ |
|-----------------------|---------------------------|------------------------------------|-----------------------------|-------------------------|------------|
| Cost | | | | | |
| As at 01 April 2021 | 229,430 | 8,247 | 30,297 | 78,484 | 346,458 |
| As at 31 March 2022 | 229,430 | 8,247 | 30,297 | 78,484 | 346,458 |
| Depreciation | | | | | |
| As at 01 April 2021 | 75,347 | 8,247 | 30,297 | 78,484 | 192,375 |
| Charge for year | 1,650 | - | - | - | 1,650 |
| As at 31 March 2022 | 76,997 | 8,247 | 30,297 | 78,484 | 194,025 |
| Net book value | | | | | |
| As at 31 March 2022 | 152,433 | - | - | - | 152,433 |
| As at 31 March 2021 | 154,083 | - | - | - | 154,083 |

9 Debtors: Amounts falling due within one year

| | 2022 £ | 2021 £ |
|----------------------------|---------------|-----------|
| National Scout Association | 20,714 | - |
| High Littleton | 5,000 | - |
| | <u>25,714</u> | <u>-</u> |

Debtors: Amounts falling due in over one year

| | 2022 £ | 2021 £ |
|----------------|---------------|-----------|
| High Littleton | 20,000 | - |
| | <u>20,000</u> | <u>-</u> |

10 Creditors: Amounts falling due within one year

| | 2022 £ | 2021 £ |
|----------------------------|--------------|----------------|
| Other creditors | - | 28,762 |
| Accruals & deferred income | 1,800 | 140,453 |
| | <u>1,800</u> | <u>169,215</u> |

Deferred income

| | 2022 £ | 2021 £ |
|----------------------------------|-----------|----------------|
| Deferred income at 01 April 2021 | 138,653 | - |
| Released from previous years | (138,653) | - |
| Resources deferred in the year | - | 138,653 |
| Deferred income at 31 March 2022 | <u>-</u> | <u>138,653</u> |

Where grants are received in advance, for a specified period, these funds are deferred and recognised in the period to which they relate.

In the prior year, grants deferred in the year relate to census membership received in advance from two scout groups.

Avon County Scout Council
Notes to the Financial Statements
For the Year Ended 31 March 2022

11 Statement of funds

| | Balance | | | | Balance |
|---------------------------------------|-----------------------|-----------------------|-------------------------|------------------|-----------------------|
| | 01.04.21 | Income | Expenditure | Transfers | 31.03.22 |
| | £ | £ | £ | £ | £ |
| Designated funds | | | | | |
| International fund | 42,093 | 11,621 | (25,313) | 15,000 | 43,401 |
| Support fund | 4,828 | - | - | - | 4,828 |
| High Littleton Loan fund | 25,000 | - | - | (25,000) | - |
| Rickard Shield fund | 2,165 | 555 | (725) | - | 1,995 |
| Woodhouse Park fund | 50,000 | - | - | - | 50,000 |
| County fund | 50,000 | - | - | - | 50,000 |
| Future large scale County events fund | 6,500 | - | - | 4,000 | 10,500 |
| | <u>180,586</u> | <u>12,176</u> | <u>(26,038)</u> | <u>(6,000)</u> | <u>160,724</u> |
| General unrestricted funds | 138,245 | 207,114 | (133,013) | 6,000 | 218,346 |
| Total unrestricted funds | <u>318,831</u> | <u>219,290</u> | <u>(159,051)</u> | <u>-</u> | <u>379,070</u> |
| Endowment funds | | | | | |
| Endowment fund - property | 154,083 | - | (1,650) | - | 152,433 |
| Total funds | <u><u>472,914</u></u> | <u><u>219,290</u></u> | <u><u>(160,701)</u></u> | <u><u>-</u></u> | <u><u>531,503</u></u> |

Avon County Scout Council
Notes to the Financial Statements
For the Year Ended 31 March 2022

12 Statement of funds- prior year

| | Balance 01.04.20 £ | Income £ | Expenditure £ | Transfers £ | Balance 31.03.21 £ |
|---------------------------------------|--|-----------------------|-------------------------|-----------------------|--|
| Designated funds | | | | | |
| Development fund | - | - | - | - | - |
| International fund | 21,550 | 22,432 | (1,889) | - | 42,093 |
| Support fund | 6,053 | 1,000 | (2,225) | - | 4,828 |
| High Littleton Loan fund | 25,000 | - | - | - | 25,000 |
| Rickard Shield fund | 2,165 | - | - | - | 2,165 |
| Reserves fund | 100,000 | - | - | (100,000) | - |
| Woodhouse Park fund | - | - | - | 50,000 | 50,000 |
| County fund | - | - | - | 50,000 | 50,000 |
| Future large scale County events fund | - | 2,500 | - | 4,000 | 6,500 |
| | <u>154,768</u> | <u>25,932</u> | <u>(4,114)</u> | <u>4,000</u> | <u>180,586</u> |
| General unrestricted funds | <u>87,179</u> | <u>138,278</u> | <u>(83,212)</u> | <u>(4,000)</u> | <u>138,245</u> |
| Total unrestricted funds | <u>241,947</u> | <u>164,210</u> | <u>(87,326)</u> | <u>-</u> | <u>318,831</u> |
| Endowment funds | | | | | |
| Endowment fund - property | <u>155,733</u> | <u>-</u> | <u>(1,650)</u> | <u>-</u> | <u>154,083</u> |
| Total funds | <u><u>397,680</u></u> | <u><u>164,210</u></u> | <u><u>(88,976)</u></u> | <u><u>-</u></u> | <u><u>472,914</u></u> |

- The designated funds have been set aside by the Trustees in line with the descriptions set out above.
- The general unrestricted fund represents the unrestricted funds of the charity at the year end.
- The Property endowment fund represents the net book value of the freehold property, given to the charity under endowment.

13 Analysis of net assets between funds

| | Unre- stricted funds £ | Endow- ment funds £ | Total 2022 £ | Unre- stricted funds £ | Endow- ment funds £ | Total 2021 £ |
|---------------------|---------------------------------|------------------------------|--------------------|---------------------------------|------------------------------|--------------------|
| Tangible assets | - | 152,433 | 152,433 | - | 154,083 | 154,083 |
| Non-current assets | 20,000 | - | 20,000 | - | - | - |
| Current assets | 360,870 | - | 360,870 | 488,046 | - | 488,046 |
| Current liabilities | (1,800) | - | (1,800) | (169,215) | - | (169,215) |
| | <u>379,070</u> | <u>152,433</u> | <u>531,503</u> | <u>318,831</u> | <u>154,083</u> | <u>472,914</u> |

14 Related parties

There were no related party transactions during the year (2021: none).

AVON COUNTY SCOUT COUNCIL

England & Wales - Charity number 302146

Accounts

Avon County Scout Council

Annual Report and Financial Statements

For the Year Ended 31 March 2021

Charity Registered in England and Wales Number: 302146

Avon County Scout Council
Contents
For the Year Ended 31 March 2021

| | <u>Page</u> |
|--------------------------------------|-------------|
| Reference and Administrative Details | 2 - 3 |
| Trustees' Report | 4 – 17 |
| Independent Examiners' Report | 18 |
| Statement of Financial Activities | 19 |
| Balance Sheet | 20 |
| Notes to the Financial Statements | 21 – 31 |

Avon County Scout Council
Reference and Administrative Details
For the Year Ended 31 March 2021

Registered Charity No: 302146

Registered Office: Woodhouse Park, Almondsbury, Bristol BS32 4LX

Patron of The Scout Association

Her Majesty The Queen

Officers April 1, 2020 to March 31, 2021

Board of Trustees

Ex Officio

| | |
|-----------------------------------|---|
| County Chairman | Neil Salter |
| County Commissioner | Graham Brant |
| County Treasurer | Helen Hobbs |
| County Secretary | Vacant - covered by Stuart Kidd as employee |
| County Youth Commissioner | Alec Tomlinson (to 31 May 2020) Gary Barron (from 1 June 2020) |
| County Youth Forum Representative | Vacancy |

Elected Members

| | |
|--|---|
| Gemma Sharples (to 15 September 2020) | Tracey Stevenson (to 15 September 2020) |
| Maria Robson (from 15 September 2020) | Vacancy (from 15 September 2020) |
| Christopher Davies | Alan Dempster |
| Chris Padgett (from 15 September 2020) | Tony Rees (from 15 September 2020) |

Nominated by the County Commissioner

| | |
|---|-----------------|
| Simon Hornsby | Azir Razzak |
| Nigel Ball | Bethany Probert |
| Alec Tomlinson (from 15 September 2020) | |

Co-opted Members

| | |
|----------------------------|---|
| Peter Crawford [AAC Chair] | Simon Carnegie |
| Ben Harries [Prop SC] | Alec Tomlinson (from 1 June 2020 to 15 September) |
| Vacancy [PSC Chair] | Vacancy [FSC Chair] |

Right of Attendance

| | |
|--------------|-----------------------|
| Hamish Stout | Regional Commissioner |
|--------------|-----------------------|

Avon County Scout Council
Reference and Administrative Details
For the Year Ended 31 March 2021

Invited to Attend

Stu Ballard
Alec Tomlinson
Beth Probert

Council of the Scout Association Member
Council of the Scout Association Member
Young Person Representative, Council of the
Scout Association

Accountants

Albert Goodman, Chartered Accountants, Goodwood House, Blackbrook Park Avenue,
Taunton TA1 2PX

Bankers

Barclays Bank plc, Leicester and Unity Trust Bank plc, Birmingham

Avon County Scout Council
Trustees' Report
For the Year Ended 31 March 2021

The Trustees (who are also the Directors for the purpose of Company Law) have pleasure in presenting their annual report and the financial statements for the year ended 31 March 2021. The provisions of the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP FRS 102- implemented 1 January 2019) have been adopted in preparing the annual report and financial statements of the charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The Scout Association exists by authority of Royal Charters: these give authority to the by-laws of the Association, which are approved by Her Majesty's Privy Council. The by-laws in turn, authorise the making of rules for the regulation of the Association's affairs. The Scout County of Avon is a trust established under these rules, which are common to all Scout Counties.

The Scout County of Avon is governed according to the County Constitution, as agreed by the Avon County Scout Council at the annual AGM. The Avon County Scout Council supports and encourages the development of Scouting in the County. The Constitution is based on the guidance contained within chapter five of the Scout Association's publication, "Policy, Organisation and Rules" (POR).

Recruitment, Appointment of Trustees

Trustees are recruited and appointed to the Board of Trustees annually at the Avon County Scout Council AGM, in accordance with the constitution. The officers of the Board of Trustees are ex-officio members. There are up to six elected members serving three-year terms, with one third re-elected at the AGM. There are additional members nominated by the County Commissioner and co-opted by the committee. The number of nominated and co-opted members taken together must not exceed the total of ex-officio members and elected members. The Regional Commissioner has the right of attendance at meetings of the Board of Trustees, as have the County's nominated member/s and nominated youth representative/s to the Council of the Scout Association.

To help Trustees understand their role and responsibilities an induction pack has been developed to support new trustees. In addition, new trustees are required to complete Essential Information for Executive Committee Members (National Training Module 01E) and GDPR training within their first five months in the role. This training is either carried out online or at a special meeting, to which all Trustees are invited, which is held as soon as practicable after the AGM. From January 2020 recognising their responsibilities to ensure that all Scout activities take place safely Trustees were also mandated by the National Scout Association to carry out training covering both Safety and Safeguarding.

Avon County Scout Council
Trustees' Report
For the Year Ended 31 March 2021

The following people were directors/trustees of the charity during the year:

N Ball
G J Barron (appointed 01/06/2020)
G A Brant (Commissioner) (appointed 01/06/2020)
S Carnegie
P J M Crawford
C Davies
A J Dempster
H Gorst (appointed 11/05/2021)
B R Harries
H S Hobbs (Treasurer)
S Hornsby
C A Padgett (appointed 15/09/2020)
B Probert
M A Razzak
A W Rees (appointed 15/09/2020)
M F Robson (appointed 15/09/2020)
N A Salter (Chair)
A R Tomlinson

Management

The Scout County of Avon is managed by the Board of Trustees, 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 meets a minimum of four times a year with additional ad-hoc meetings being held if required.

The Board of Trustees exists to support the County Commissioner in meeting the responsibilities of that appointment and is responsible for:

- Supporting the County Commissioner and Team to deliver the Scouting Programme to Young People
- The maintenance of County property and equipment
- 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
- Appointing any sub committees that may be required
- Appointing County Team members, County Administrators and Advisors other than those who are elected

Risk Management

The Trustees undertake an annual review of the "health" of the County. This covers aspects such as financial stability, health and safety, and systems and processes. This useful discipline enables us to make clear decisions during the year based on a firm foundation.

During the year the County Board of Trustees undertook a wide-ranging review to ensure that all the major risks to which they believe the County is exposed have been identified. The risk register and progress on the mitigating actions to reduce risks are reviewed at each of the quarterly board meetings.

The main areas of risk that have been identified are:

- **Safeguarding** - The safeguarding of young people in our care remains our number one priority. We look to ensure that we have a continued culture of openness and transparency vital in having an effective safeguarding system. Our Yellow Card Code of Conduct is embedded in everything we do and makes clear to young people and parents/carers the behaviour expectations of our volunteers. All Adults in Scouting regularly working with young people will have been subject to a disclosure and barring service review at least every 5 years. Safeguarding training, either online or through County run courses, is mandatory for all volunteers and the levels of training carried out are regularly reviewed at County Trustee meetings.
- **Injury to leaders, helpers, supporters and members** - The County through the subscription fees contributes to the Scout Associations national accident insurance policy. Additional Insurances have been taken through the association's insurers to cover non-members and supporters including non-member children. Risk Assessments are undertaken before all activities. Safety matters continue to be reviewed and addressed at the quarterly meetings of the Trustees. The Trustees recognise the imperative of ensuring that all Scouting activities are carried out in a safe manner by managing, so far as reasonably possible, risk to the participants. To this end Trustees are seeking to appoint a lead on Health and Safety matters for the County.
- **A significant reduction in Income** - The County is primarily reliant upon income from subscriptions receiving little in the way of fundraising. The County does hold a reserve to ensure the continuity of activities should there be a major reduction in income. The Committee could raise the value of subscriptions to increase the income to the County on an ongoing basis, either temporarily or permanently.
- **Reduction or loss of leaders** - The County is totally reliant upon volunteers to run and administer the activities of the County. If there was a reduction in the number of leaders to an unacceptable level in a particular section or the County as a whole then there would have to be a contraction, consolidation or closure of a section. In the worst-case scenario this could mean the complete closure of the County.

Avon County Scout Council
Trustees' Report
For the Year Ended 31 March 2021

- Reduction or loss of members - The County provides activities for all young people aged 6 to 25. If there was a reduction in membership in a particular section or the County as a whole then there would have to be a contraction, consolidation or closure of a section. In the worst-case scenario this could mean the complete closure of the County.
- Woodhouse Park loss or devaluation of asset. The County owns Woodhouse Park which is a major asset and therefore has risk in terms of fire/theft and ongoing maintenance. In recent years this has been offset by the long-term lease agreement with The Scout Association on fully repairing basis. The Scout Association have now given notice of their intention to terminate the lease and the centre will return to the control of the County in October 2021. The Trustees have established a working group to agree a way forward for Woodhouse Park that will ensure the facilities of the centre continue to provide activities and residential experiences for young people whilst ensuring that the centre is maintained and developed to the required standard.
- Operation of Woodhouse Park – Woodhouse Park activity centre will cease to be operated by The Scout Association in October 2021 and will return to the control of the County at this point. The scale of the day-to-day operation of the centre presents a significant financial risk to the County particularly in the light of COVID restrictions which is impacting on the range of activities and residential experiences that the centre can offer. The Trustees have established a working group to agree a way forward for Woodhouse Park which is recommending that for the foreseeable future the centre should be operated on a reduced basis supported by volunteers with no paid staff. An operational reserve has been established to support the ongoing operation of the centre.
- Financial Risk of Large-Scale Events – The County has a well-established track record of running large scale events for its members such as the Avon Jamboree circa 5,000 attendees which is run every four years. Given the costs associated with the organisation of such events they present a significant financial risk to the County particularly in the light of the COVID pandemic where numbers able to attend such an event could be restricted at short notice. All planned events must present a budget for review by the finance subcommittee (FSC) ahead of any expenditure being committed with all contracts having to be approved by the FSC. Regular reviews during the planning and lead up to the event are undertaken.
- Data - Loss or theft of sensitive personal data would result in individuals being compromised and would have an adverse effect on the reputation of the County. The County's handling of sensitive personal data has been reviewed utilising the framework provided by The Scout Association to ensure best practice is in operation and compliance with GDPR regulations.
- Fraud - Would result in a potential loss of funds and adversely impact the reputation of the County. The County is committed to developing an anti-fraud culture and keeping the opportunities for fraud, bribery and corruption to the absolute minimum. Staff, Trustees and volunteers are encouraged to raise any suspicion or concern, however small or immaterial this may seem. In terms of payments the County has put in place internal controls aimed at preventing and detect fraud activities. This includes 2 signatories for all cheques/online payments.

- Cyber Risk - Would result in a potential loss of sensitive data and funds and adversely impact the reputation of the County. We utilise the services of an IT firm to advise us on network security and ensure that our computer system is up to date with the latest software security. Regular backups of data are undertaken, and we are in the process of transferring data to the cloud utilising Office 365 to improve security. User passwords are strictly controlled, and we are undertaken user training for the Staff, Key volunteers and trustees on Office 365.
- Covid19 – Normal Scouting operations were disrupted during the financial year 2020/2021 as a result of the COVID pandemic which saw face to face Scouting curtailed for most of the year. Whilst Scouting across the County continued to operate successfully on a distance learning basis this change to the operating model has impacted both Adult and Youth membership with the January 2021 census reporting a reduction in youth numbers of 18% (against a 25% reduction nationally). As membership subscriptions, the main income generating activity, are payable at the start of the year (April) based on the January census results this did not impact on the in-year (2020/21) income for the County but will result in a shortfall in Income during the current financial year (2021/22) and subsequent financial years. In the light of the COVID 19 pandemic the annual budget for the 2020/2021 financial year was reviewed in May 2020 and all non-essential spending put on hold resulting in an excess of income over expenditure being reported for the year. The trustees consider that as face to face Scouting returns, supported by recovery plans at County/Group/District level, numbers of both adult and youth members will again increase, and membership numbers will quickly return to their previous level. The current 5 year rolling budget makes the assumption that youth numbers will increase by 10% in both 2021/22 and 2022/23 with resultant shortfalls in income for both these years. The budget assumes that Income in 2023/24 will return to levels sufficient to support the current level of expenditure and that the impact of the pandemic will be regularised by 2024/25. The County has sufficient reserves to cover the shortfall in income that will arise without scaling back the current level of activity and expenditure. As a result, the trustees consider that the financial position of the County is such that whilst there will be a short-term financial impact as a result of COVID19 this will not impact on the long-term operation of the County.

Internal Control

The Trustees are satisfied with the viability of the Charity's financial assets.

Aside from the COVID pandemic risk and Woodhouse Park Activity Centre returning to Avon Scouts identified above the Trustees confirm that no major financial risks were identified during the year.

Annual budgets covering a rolling 5 year period are prepared and agreed by the Trustees. Any significant financial decision is reviewed by the Finance sub-committee ahead of authorisation by the Trustees.

The County has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss, these include 2 signatories for cheques/online payments and comprehensive insurance policies to ensure that insurable risks are covered.

A manual setting out the financial process and procedures is in place and is regular reviewed to ensure it remains current.

Objectives and activities

The objectives of the Scout County of Avon are as a unit of the Scout Association.

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.

The Board of Trustees exists to support the County Commissioner who leads the County (Policy, Organisation and Rules, rule 5.14b) in meeting the responsibilities of the appointment and to provide support for Scout Districts in the County. The Board of Trustees role is to ensure resources are made available as far as possible to help with a wide-ranging programme of Scouting activities, and to ensure that the County's administration is of a good standard.

The County is supported by Volunteers, with circa 4,000 Voluntary Uniformed Leaders, Adult helpers, local trustees and administrators working for young people around the Scout County. The Charity also values the assistance of one paid part-time member of staff as a general administrator.

Public Benefit

The trustees have a duty to report on our public benefit in this Annual Report. We've assessed our aims, activities and charitable objectives, which are to contribute to the development of young people in achieving their full potential as individuals, as responsible citizens, and as members of their local, national and international communities. We believe that we've met the Charity Commission's public benefit criteria for both the advancement of education, and the advancement of citizenship and community development. Scouts follows two key principles set by the Commission with regard to public benefit:

1. Identifiable benefit

The way in which we help young people in their personal development and empowers them to make a positive contribution to society. This benefit is directly linked to the purpose of Scouts.

2. Public benefit

Scouts is a national movement, open to young people aged 6-25 and adults who are willing to make the Scout Promise. Whilst we charge a subscription to our members, access to our benefits isn't constrained by a member's ability to pay. Locally, there are arrangements to waive subscriptions and other costs for those who face financial hardship. In addition, there are funds available nationally for uniform and the cost of activities. Through these support mechanisms we aim to ensure that young people aren't excluded from Scouts on purely financial grounds.

Achievements and performance

Avon County Scouts is the biggest single provider of non-school coeducational youth activities locally. Covering the local authority areas of Bristol, Bath and North East Somerset, North Somerset and South Gloucestershire and organised across 9 Districts our 142 Scout Groups support the ongoing personal development of our youth members.

The County Commissioner supported by the trustees has developed and was in the process of deploying a County plan aimed at supporting the Districts and Groups to develop local Scouting in support of the national strategy (covering the period 2018-2023). This national strategy has a vision of:

Skills for Life: our plan to prepare better futures

And focuses on four key areas:

Growth - We want to continue the positive trend we have seen in recent years bringing skills for life to more young people across the UK.

Inclusivity - Scouts is open to all. We believe it's a priority to reflect the diversity of the communities we are in.

Avon County Scout Council
Trustees' Report
For the Year Ended 31 March 2021

Youth Shaped - Over recent years, there has been a growing momentum to ensure young people are shaping their experiences and taking on leadership roles at Scouts. We want to continue to build on this.

Community Impact - We want to provide our young people with the opportunity to take part in high quality social action on the big issues of our time.

However, the past 12 months has been unlike any we've experienced in our lifetimes. The COVID pandemic has thrown up many challenges, and has greatly impacted the way we operate, forcing us to make difficult decisions, re-evaluate our plans and to look at things in new ways. However, it's in our nature to look towards the positive and despite the challenges we have faced we have remained focused on delivering fantastic and exciting opportunities for the young people in our area within the constraints in which we have been able to operate.

In March, face-to-face Scouting and meetings were suspended across the UK as the Country was lockdown to protect its citizens in the light of the COVID 19 pandemic. Alongside the suspension of normal weekly activities this also led to the cancellation of all County events planned for 2020/21 including the Avon Jamboree scheduled to take place over the May bank holiday weekend which was to have been attended by over 5,000 young people.

As a movement that, for more than one hundred years, has been focussed on physically meeting up with one another to share skills, experience adventures, and feel part of a wider family, it's obvious that a health crisis that required us all to stay home and to stay apart was always going to be difficult. Getting through tough times and helping our communities is part of our DNA but doing so when we can't be there on the ground is something very different. Every aspect of our way of life has had to change dramatically, and it looks as if some things will be changed permanently. As we look to face the challenges that future years will bring our resilience, positivity and collaboration will be needed more than ever.

Despite the suspension of face-to-face meetings Scouting itself did not come to a stop it just meant that we had to find new and innovative ways to deliver a program of activities using a distance learning approach. Our adult volunteers approached this with great enthusiasm showing great initiative in setting up online meetings whilst sharing with each other resources to ease the burden of planning these sessions. Particularly important with many of our volunteers being engaged in Key Worker industries. Nationally the Great Indoors was launched – a free database of 150+ activities to support not just our volunteers but purposely opened up to everybody, enabling support to young people and quarantined families that we hadn't reached before. Locally Avon Scouts also linked up with other Counties within the South West sharing resources and online events to help expand the range of resources we were able to offer.

Restrictions were gradually lifted (and for periods reimposed) from the autumn allowing face to face meetings to restart, at first in outdoor areas in small groups then inside with appropriate social distancing. However, it was not possible to for all of our groups to return to face-to-face meetings at this stage. Many being constrained by lack of access to outdoor spaces or based within community halls that at that point had yet to reopen their doors. As the year progressed more and more groups have been able to return to face-to-face meetings in some form and by the year end 85% of our groups were up and running with face-to-face activities albeit on a limited basis.

Avon County Scout Council
Trustees' Report
For the Year Ended 31 March 2021

The impact of the COVID pandemic has meant that the development of Scouting within the County has had to be put aside whilst we focus on recovering and stabilising our existing Groups. So rather than taking forward the planned actions under the national strategy we have focused during the last year on 6 key areas:

Adult Volunteers - To support methods to encourage and help all of our existing leaders return to full time Scouting once allowed and as they feel confident to do so, and also to support recruitment methods for new volunteers to fill any vacancies where this does not occur.

We aim to ensure that we return to 'full' Scouting with at least the same number of adult volunteers as we had prior to the suspension of face-to-face Scouting.

We have:

- Identified existing volunteers who may be able to assist with Groups or Sections other than their own
- Repurposed the development teams to support the recruitment of new adult volunteers in existing groups
- Reviewed the outcomes of surveys and Annual Census to identify and prioritise where support should be directed
- Encouraged Groups to reach out to adult volunteers and keep communications going, even if they are not able to volunteer at this time
- Provided additional recruitment training to enable Groups and Sections to recruit new adult volunteers
- Carried out local Social Media campaigns to support Training and National Adult Recruitment Campaign

Young people - To support methods to encourage and help all of our existing young people members to return to full time Scouting once allowed and also to support recruitment methods to backfill gaps and increase the size of existing sections

We aim to ensure that we return to 'full' Scouting with at least the same number of young people as we had prior to the suspension of face-to-face Scouting

We have:

- Encouraged Districts/Groups/Sections to hold Waiting List nights (virtually whilst not being able to meet F2F)
- Encouraged the use of activity packs developed by the Avon County Youth Team and National Youth Shaped Activities
- The Avon County Youth Team Facebook Page has been used to obtain feedback from Young People as to the Scouting activities they will be looking to carry out as we are aware that what YP wanted to do previously may not work for them post pandemic.

Avon County Scout Council
Trustees' Report
For the Year Ended 31 March 2021

Programme - To support leaders with a wide range of imaginative and easy to deliver programme ideas through 'lockdown', socially distant Scouting, and then back to full Scouting phases.

We looked to ensure that as many young people as possible, in as many Sections as possible, benefit from imaginative virtual ideas during the suspension period. That Sections have programmes that maximise safe involvement by young people during any 'socially distant' Scouting and have highly imaginative and exciting programmes on the return to full time Scouting.

We have:

- Recruited Sectional ACCs to provide additional support
- 'South West at home' and other resources developed for online and safe face to face Scouting
- Activity packs delivered to young people that couldn't meet online
- Repurposed the Three Counties Development Programme) staff to support Groups and sections in provide programme for young people, either online, via post.
- Provided support for Risk Assessments through online Sections Meeting
- Supported uptake and use of free Zoom accounts provided by HQ
- Appointed a Queen's Scout co-ordinator for top awards
- Ran a County Cub Christmas cards initiative
- Planned County activities to support restart of face-to-face Scouting
- Supported the delivery of online Young Leader modules between Districts

Meeting places - To support Groups and Sections considering how their meeting places (both inside and outside spaces) can be changed to be operational for 'socially distant' Scouting, with strict procedures for minimisation of contamination etc. in accordance with Scout Headquarters guidelines that all Groups have had the support they need to understand how to adapt their meeting places and other facilities to be compliant and are able to achieve this. In conjunction with Districts, to support Groups/Sections unable to continue using their existing accommodation.

We have:

- Complete risk assessments for all County run buildings
- Provided support for Risk Assessments at District and Group level through online Sections Meeting
- Provided an initial supply of hand sanitiser for all groups
- Offered additional support to Groups for any building issues during the pandemic
- Looked at additional facilities for rented properties such as Schools and Churches who were not reopening premises at the current point in time
- Made arrangements for the opening up of Woodhouse Park grounds to provide safe outdoor space for Groups and Sections who don't have access to outdoor space. Woodhouse Park will open after Easter.
- Provided additional support for grant applications, linked to buildings

Avon County Scout Council
Trustees' Report
For the Year Ended 31 March 2021

Compliance- To ensure that adult volunteers have their mandatory training up to date, that POR requirements for activity and nights away notifications are adhered to and that Districts and Groups are adhering to the requirements of The Scouts Framework.

To maximise the number of adult volunteers that have their mandatory training up to date, that managers are properly considering nights away and activity notifications including reviewing risk assessments, and that Districts are adhering to The Scouts Framework.

We have:

- Reduced non-compliance of safeguarding and safety training from 20% in March 2020 to 3% non-compliant in March 2021
- Reduced GDPR non-compliant numbers to 9%, ongoing work with Districts to reduce this to less than 5% is underway.
- Reviewing pre-provisional roles, either closing or actioning outstanding actions. 60 outstanding March 2020 and 21 outstanding March 2021.
- Risk assessments for groups returning to face-to-face Scouting stood at 85% at the end of March 2021.

Finance - To support Groups in maximising their potential income, as well as setting up funds within the County for genuine hardship and supporting Districts to do likewise.

Ensuring all Groups eligible have claimed, or been encouraged to claim, RH&L Grants and are registered for Gift Aid. Setting up a County Hardship fund with criteria and process agreed

We have:

- Encouraged Groups to take advantage of Government Support through the Retail, Hospitality and Leisure grants and other schemes.
- Encouraged groups to set up Gift Aid schemes
- Taken advantage of the Government furlough scheme in respect of the County employee.
- Set aside reserves to establish a recovery fund to support groups, sections or individuals in need

Despite the impact of the COVID pandemic on our day-to-day operations the positive response across the year of our young people has been fantastic. They've been supporting each other, showing care and cooperation and living the values that keep this movement together. It's a reminder that in moments like these that it is our values matter most.

Financial review

The trustees consider that the financial position of the County is such that whilst there will be a short-term financial impact as a result of COVID19 (impacting the financial years through to 2024/25) the current reserve level means that this will not impact on the long-term operation of the County.

As in previous years the County has been in a position to continue to support both Districts and Groups through:

- Online Scout Manager a digital tool that supports our volunteers with all aspects of Administration including Weekly register of attendance, Records of young people achievements, Collection of Membership subscriptions, activity fees and correspondence with Parents/Carers. This is provided to all sections at Gold level through County level membership at an annual cost of circa £15k per annum.
- Setting aside funds to support the international aspect of Scouting providing support to young people attending international events including the World Jamboree.
- Setting aside funds to support the delivery of an action pack Avon Jamboree held in normal circumstances every 4 years

Woodhouse Park Activity Centre is owned by Avon County Scouts and is currently assigned through a long-term lease agreement to The Scout Association who operate the site as an integral part of Scout Adventures the brand name for National Scout Activity Centres. The long-term lease is for 50 years and commenced in 2011 so currently has 40 years left to run.

The trustees were advised by The Scout Association in October 2020 that they were giving notice to terminate the lease and the centre will therefore be returned to the control of Avon Scouts from October 2021.

The scale of the day-to-day operation of the centre presents a significant financial risk to the County particularly in the light of COVID restrictions which is impacting on the range of activities and residential experiences that the centre can offer. The Trustees have established a working group to agree a way forward for Woodhouse Park that will ensure the facilities of the centre continue to provide activities and residential experiences for young people whilst ensuring that the centre is maintained and developed to the required standard. The working group is recommending that for the foreseeable future the centre should be operated on a reduced basis supported by volunteers with no paid staff. An operational reserve has been established to support the ongoing operation of the centre.

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 for any reason.

In recent years the Board of Trustees had agreed that long term the County should move to a position of holding a sum equivalent to 6 months running costs - circa £50k. However, last year with the suspension of activities as a result of the COVID 19 pandemic and given the potential impact that such an event could have on the County the Board of Trustees extended this to 12 months circa £100k.

With a better understanding of the impacts of the pandemic the Board of Trustees propose moving back to a position of holding 6 months in terms of the operational reserve – circa £50k as this is broadly in line with the impact that the COVID pandemic is expected to have on the organisation with a £44k operational loss expected to be reported in 2021/22 as a result of reduced income following the fall in membership numbers.

A further operational reserve of £50k will also be created to underpin the operation of Woodhouse Park that will return to the control of Avon Scouts in October 2021. The level of the operational reserve for Woodhouse Park will be kept under review and will be updated as necessary as the running costs of the centre become clearer under the new volunteer operating model and again when as expected the centre returns to a professional managed facility.

The current reserve levels exceed the target set by the Board of Trustees. However, expected operational deficits in future years as a direct result of the initial reduction in membership numbers resulting from the COVID pandemic and the recovery of this position over a number of years provides a budgeted projection that the reserve level will be regularised by the financial year 2024/25.

Included within the deficit operational budgets is development support activity as it is the intention of the Board of Trustees to continue to support the growth of Scouting in the County. Initially this support will be focused on supporting the restart and stabilisation of existing groups but will in later years be extended to the investment of projects that are designed to extend the reach of Scouting within the Avon area.

Investment Policy

The County's Income and Expenditure is very small and as a consequence does not have sufficient funds to invest in longer-term investments such as stocks and shares. The County has therefore adopted a low-risk strategy to the investment of its funds. All funds are held in cash using only mainstream banks or building societies or The Scout Association's Short Term Investment Service.

To maximise returns, the Board of Trustees has agreed that it may financially support development in districts/groups via short-term interest-bearing loans.

The Board of Trustees regularly monitors the levels of bank balances and the interest rates received to ensure the County obtains maximum value and income from its banking arrangements. Occasionally this may involve using an account that requires a period of notice before funds may be withdrawn, before doing so the County Executive considers the cash flow requirements.

Statement of Trustees' Responsibilities

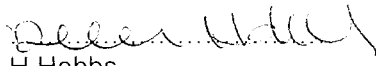
The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

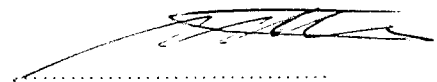
The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting 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 business.

The trustees are responsible for maintaining proper accounting records which 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/constitution. 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.

Approved by the board on 6th September 2021 and signed on their behalf by:


H Hobbs
Trustee


N Salter
Trustee

Avon County Scout Council
Independent Examiners' Report to the Trustees
For the Year Ended 31 March 2021

Independent examiners report to the Trustees of Avon County Scout Council

I report to the charity trustees on my examination of the accounts of Avon County Scout Council ("the charity") for the year ended 31 March 2021.

Responsibilities and basis of report

As the charity trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the 2011 Act").

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

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not comply with these records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of the 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 accounts to be reached.



Michelle Ferris BSc (Hons) FCA DChA
Albert Goodman LLP
Goodwood House
Blackbrook Park Avenue
Taunton
Somerset
TA1 2PX

Date: 07/10/2021

Avon County Scout Council
Statement of Financial Activities
For the Year Ended 31 March 2021

| | Notes | Unrest- ricted Funds £ | Endow- ment Funds £ | Total 2021 £ | Unrest- ricted Funds £ | Endow- ment Funds £ | Total 2020 £ |
|--|-------|---------------------------------|------------------------------|--------------------|---------------------------------|------------------------------|--------------------|
| Income from: | | | | | | | |
| Grants, donations and legacies | 2 | 17,830 | - | 17,830 | 43,114 | - | 43,114 |
| Charitable activities | 3 | 146,258 | - | 146,258 | 204,497 | - | 204,497 |
| Investment income | 4 | 122 | - | 122 | 408 | - | 408 |
| Total income | | 164,210 | - | 164,210 | 248,019 | - | 248,019 |
| Expenditure on: | | | | | | | |
| Charitable expenditure | 5 | 87,326 | 1,650 | 88,976 | 206,916 | 1,650 | 208,566 |
| Total expenditure | | 87,326 | 1,650 | 88,976 | 206,916 | 1,650 | 208,566 |
| Net income/(expenditure) before transfers | | 76,884 | (1,650) | 75,234 | 41,103 | (1,650) | 39,453 |
| Transfer between funds | 10 | - | - | - | - | - | - |
| Net movement in funds | | 76,884 | (1,650) | 75,234 | 41,103 | (1,650) | 39,453 |
| Reconciliation of funds | | | | | | | |
| Fund balances at 01 April 2020 | | 241,947 | 155,733 | 397,680 | 200,844 | 157,383 | 358,227 |
| Fund balances at 31 March 2021 | 10 | 318,831 | 154,083 | 472,914 | 241,947 | 155,733 | 397,680 |

Avon County Scout Council

Balance Sheet

As at 31 March 2021

| | Notes | 2021 £ | 2020 £ |
|-------------------------------------|-------|-----------------------|-----------------------|
| Fixed assets | | | |
| Tangible fixed assets | 8 | 154,083 | 155,733 |
| Current assets | | | |
| Debtors | | - | - |
| Cash at bank and in hand | | 488,046 | 250,736 |
| | | <u>488,046</u> | <u>250,736</u> |
| Creditors | | | |
| Amounts falling due within one year | 9 | (169,215) | (8,789) |
| Net current assets | | <u>318,831</u> | <u>241,947</u> |
| Net assets | | <u><u>472,914</u></u> | <u><u>397,680</u></u> |
| Funds | | | |
| Unrestricted funds | | | |
| General funds | 10 | 138,245 | 87,179 |
| Designated funds | 10 | 180,586 | 154,768 |
| | | <u>318,831</u> | <u>241,947</u> |
| Endowment funds | 10 | <u>154,083</u> | <u>155,733</u> |
| Net assets | | <u><u>472,914</u></u> | <u><u>397,680</u></u> |

Approved by the Board of Trustees for issue on 6th Sept 2021 and signed on their behalf by:



H Hobbs
Trustee


N Salter
Trustee

1 Accounting Policies

1.1 General information and basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statements of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) – Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

In the prior year, income and costs relating to events were netted off. These have been grossed up in 2020. The 2019 figures for event income and support for district costs have both increased by £62,896, with no impact on the net surplus for the year, or the funds c/fwd.

1.2 Income

All income is included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income. The valuation of donated services is not quantified within the Statement of Financial Activities.

Donation income is received by way of general grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable.

Income from charitable activities is recognised when the activity that lead to the income takes place.

Investment income is included when receivable.

1.3 Government grants

Government grants are accounted for when unconditionally due and reasonable assurance can be gained that it will be received. Where funds are received in advance, for a specified period, these funds are deferred and recognised in the period to which they relate. Where funds have not been received in a specified period, these funds will be accrued in debtors and recognised in the period to which they relate. Not all grants received have conditions and performance indicators attached, where this is the case, the income is included within donations. Performance related grants are included within Charitable Activities income.

1.4 Donated services

In accordance with the Charities SORP (FRS 102), unpaid volunteer time is not recognised in the financial statements.

1.5 Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. All expenditure is gross of VAT which cannot be recovered and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services. Direct costs are allocated to such activities and support costs are apportioned as appropriate to delivering charitable activities.

1.6 Fixed assets

Depreciation is calculated to write off the cost of fixed assets over their estimated useful lives at the following rates:-

| | |
|-------------------------|---------------------|
| Freehold property | - 2% straight line |
| Long leasehold property | - 10% straight line |
| Fixtures & fittings | - 20% straight line |
| Scout equipment | - 33% straight line |

Fixed assets are valued at cost less depreciation.

1.7 Debtors

Prepayments are valued at the amount prepaid. Accrued income comprises amounts due from funders and is recognised when the charity is entitled to the grant, receipt is probable and the amount can be measured reliably.

1.8 Cash at bank and in hand

Cash at bank and in hand comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

1.9 Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their settlement amount.

Deferred income is included when the charity has not met the criteria for recognition of the income.

1.10 Taxation

The company is a registered charity and is therefore not liable to corporation tax to the extent that income and gains are applied to the charitable objectives of the charity.

1.11 Pension contributions

The charity operates a defined contribution pension scheme. The scheme and its assets are held by independent managers. Contributions are recognised in the Statement of Financial Activities in the period in which they become payable in accordance with the rules of the scheme.

1.12 Fund accounting

General funds are unrestricted funds receivable or generated for the objects of the charity without further specified purpose and are available as general funds.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Endowment funds are to be used for specific purposes as prescribed by the endowment. Applicable costs are applied to the fund in line with the endowment.

1.13 Operating leases

Leases in which substantially all the risks and rewards of ownership are retained by the lessor are classified as operating leases. Rentals payable under operating leases are charged to the Statement of Financial Activities as incurred over the term of the lease. The charity has an operating lease for the premises in which they operate, as well as photocopier and telephone leases. The title of the leased premises and equipment remains with the lessor.

1.14 VAT

The charity is not VAT registered and therefore all costs are inclusive of VAT.

1.15 Financial instruments

The charity only holds basic financial instruments as defined in FRS 102. The financial assets and liabilities of the charity and their measurements are as follows:

Financial assets – trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost as detailed in note 12. Prepayments are not financial instruments.

Cash at bank – is classified as a basic financial instrument and is measured at face value.

Financial liabilities – trade creditors, accruals and other creditors are financial instruments, and are measured at amortised cost as detailed in note 12. Taxation and social security are not included in the financial instruments disclosure definition. Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is an obligation to deliver services rather than cash or another financial instrument.

2 Donations and general grants

| | Unre- stricted funds | Endow- ment funds | Total 2021 | Unre- stricted funds | Endow- ment funds | Total 2020 |
|---------------------------------------|----------------------------|-------------------------|---------------|----------------------------|-------------------------|---------------|
| | £ | £ | £ | £ | £ | £ |
| Donations | | | | | | |
| Donations | 1,392 | - | 1,392 | 621 | - | 621 |
| Donations - sailing | 127 | - | 127 | 251 | - | 251 |
| Donations - archery | - | - | - | 1,000 | - | 1,000 |
| Donations - hardship | - | - | - | 1,000 | - | 1,000 |
| | 1,519 | - | 1,519 | 2,872 | - | 2,872 |
| Grants received | | | | | | |
| Youth Investment Fund Lottery grant | 10,502 | - | 10,502 | 40,242 | - | 40,242 |
| Exceptional government funding | | | | | | |
| Coronavirus Job Retention Scheme | 5,810 | - | 5,810 | - | - | - |
| | 17,830 | - | 17,830 | 43,114 | - | 43,114 |

3 Incoming resources from charitable activities

| | Unre- stricted funds £ | Endow- ment funds £ | Total 2021 £ | Unre- stricted funds £ | Endow- ment funds £ | Total 2020 £ |
|---------------------------------|---------------------------------|------------------------------|--------------------|---------------------------------|------------------------------|--------------------|
| County | 1,495 | - | 1,495 | 3,162 | - | 3,162 |
| Census membership | 136,258 | - | 136,258 | 134,182 | - | 134,182 |
| Activities income | - | - | - | 3,043 | - | 3,043 |
| Leader training | - | - | - | 1,214 | - | 1,214 |
| International event income | 7,432 | - | 7,432 | 62,896 | - | 62,896 |
| County other income | 1,073 | - | 1,073 | - | - | - |
| | <u>146,258</u> | <u>-</u> | <u>146,258</u> | <u>204,497</u> | <u>-</u> | <u>204,497</u> |
| The income is made up of: | | | | | | |
| Received in year | 284,911 | - | 284,911 | 204,497 | - | 204,497 |
| Deferred income carried forward | (138,653) | - | (138,653) | - | - | - |
| | <u>146,258</u> | <u>-</u> | <u>146,258</u> | <u>204,497</u> | <u>-</u> | <u>204,497</u> |

Income from census membership is shown after netting off the proportion of fees paid to the Scout association. These funds are collected on behalf of the Scout association and are not within the control of the charity.

| | Unre- stricted funds £ | Endow- ment funds £ | Total 2021 £ | Unre- stricted funds £ | Endow- ment funds £ | Total 2020 £ |
|----------------------------|---------------------------------|------------------------------|--------------------|---------------------------------|------------------------------|--------------------|
| Census membership | 475,522 | - | 475,522 | 455,794 | - | 455,794 |
| Paid to Scouts Association | (339,264) | - | (339,264) | (321,612) | - | (321,612) |
| | <u>136,258</u> | <u>-</u> | <u>136,258</u> | <u>134,182</u> | <u>-</u> | <u>134,182</u> |

Avon County Scout Council
Notes to the Financial Statements
For the Year Ended 31 March 2021

4 Investment income

| | Unre- stricted funds £ | Endow- ment funds £ | Total 2021 £ | Unre- stricted funds £ | Endow- ment funds £ | Total 2020 £ |
|---------------|---------------------------------|------------------------------|--------------------|---------------------------------|------------------------------|--------------------|
| Bank interest | 122 | - | 122 | 408 | - | 408 |

5

| | Unre- stricted funds £ | Endow- ment funds £ | Charitable Total 2021 £ | Unre- stricted funds £ | Endow- ment funds £ | Charitable expenditure Total 2020 £ |
|--|---------------------------------|------------------------------|----------------------------------|---------------------------------|------------------------------|---|
| Activities undertaken directly: | | | | | | |
| Office & administration | 21,291 | 1,650 | 22,941 | 22,337 | 1,650 | 23,987 |
| County scouting | 2,646 | - | 2,646 | 8,958 | - | 8,958 |
| Scouting activities | 5,932 | - | 5,932 | 4,474 | - | 4,474 |
| Scouting events | - | - | - | 13,366 | - | 13,366 |
| Support for Districts | 50,300 | - | 50,300 | 155,674 | - | 155,674 |
| Woodhouse Park maintenance | 7,042 | - | 7,042 | - | - | - |
| Support costs: | | | | | | |
| Governance costs | 115 | - | 115 | 2,107 | - | 2,107 |
| | 87,326 | 1,650 | 88,976 | 206,916 | 1,650 | 208,566 |

Within the costs noted above are grants paid to individuals totalling £nil (2020: £1,431) and grants paid to institutions (Scout Group in Avon County) of £2,225 (2020: £4,916).

6 Net incoming resources before transfers

This is stated after charging:

| | 2021 | 2020 |
|--|---------------|---------------|
| | £ | £ |
| Depreciation | 1,650 | 1,650 |
| Independent examiners remuneration - accountancy fees | 1,320 | - |
| Independent examiners remuneration - examination fees | 480 | - |
| Independent examiners remuneration - previous examiner | 438 | 1,920 |
| | <u>14,131</u> | <u>15,013</u> |

7 Employees and employment costs

| | 2021 | 2020 |
|-----------------------|---------------|---------------|
| | £ | £ |
| Wages and salaries | 13,587 | 14,439 |
| Pension contributions | 544 | 574 |
| | <u>14,131</u> | <u>15,013</u> |

Defined contribution pension scheme

The company operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the company to the scheme and amounted to £544 (2020: £574). Contributions totalling £nil (2020: £nil) were payable to the scheme at the end of the year and are included in creditors.

No individual employee was paid over £60,000 (2020: none).

No remuneration was paid to any Trustees during the year (2020: none). No expenses were reimbursed to the Trustees by the charity during the year (2020: none).

The key management personnel of the charity are considered to be the administrator. The total costs to the charity of employee benefits for the key management personnel were £14,131 (2020: £15,013).

The average monthly head count was 1 (2020: 1).

Avon County Scout Council
Notes to the Financial Statements
For the Year Ended 31 March 2021

8 Tangible fixed assets

| | Freehold Property £ | Leasehold Property £ | Fixtures & Fittings £ | Scout Equipment £ | Total £ |
|-----------------------|---------------------------|----------------------------|-----------------------------|-------------------------|----------------|
| Cost | | | | | |
| As at 01 April 2020 | 229,430 | 8,247 | 30,297 | 78,484 | 346,458 |
| Additions | - | - | - | - | - |
| Disposals | - | - | - | - | - |
| As at 31 March 2021 | <u>229,430</u> | <u>8,247</u> | <u>30,297</u> | <u>78,484</u> | <u>346,458</u> |
| Depreciation | | | | | |
| As at 01 April 2020 | 73,697 | 8,247 | 30,297 | 78,484 | 190,725 |
| Charge for year | 1,650 | - | - | - | 1,650 |
| As at 31 March 2021 | <u>75,347</u> | <u>8,247</u> | <u>30,297</u> | <u>78,484</u> | <u>192,375</u> |
| Net book value | | | | | |
| As at 31 March 2021 | <u>154,083</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>154,083</u> |
| As at 31 March 2020 | <u>155,733</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>155,733</u> |

9 Creditors: Amounts falling due within one year

| | 2021 | 2020 |
|----------------------------------|-----------------------|---------------------|
| | £ | £ |
| Other creditors | 28,762 | 95 |
| Accruals & deferred income | 140,453 | 8,694 |
| | <u>169,215</u> | <u>8,789</u> |
| | <u><u>169,215</u></u> | <u><u>8,789</u></u> |
| Deferred income | | |
| | 2021 | 2020 |
| | £ | £ |
| Deferred income at 01 April 2020 | - | - |
| Resources deferred in the year | 138,653 | - |
| | <u>138,653</u> | <u>-</u> |
| Deferred income at 31 March 2021 | <u><u>138,653</u></u> | <u><u>-</u></u> |

Where grants are received in advance, for a specified period, these funds are deferred and recognised in the period to which they relate.

Grants deferred in the year relate to census membership received in advance from two scout groups.

Avon County Scout Council
Notes to the Financial Statements
For the Year Ended 31 March 2021

10 Statement of funds

| | Balance | | | | Balance |
|---------------------------------------|-----------------------|-----------------------|------------------------|------------------|-----------------------|
| | 01.04.20 | Income | Expenditure | Transfers | 31.03.21 |
| | £ | £ | £ | £ | £ |
| Designated funds | | | | | |
| Development fund | - | - | - | - | - |
| International fund | 21,550 | 22,432 | (1,889) | - | 42,093 |
| Support fund | 6,053 | 1,000 | (2,225) | - | 4,828 |
| High Littleton Loan fund | 25,000 | - | - | - | 25,000 |
| Rickard Shield fund | 2,165 | - | - | - | 2,165 |
| Reserves fund | 100,000 | - | - | (100,000) | - |
| Woodhouse Park fund | - | - | - | 50,000 | 50,000 |
| County fund | - | - | - | 50,000 | 50,000 |
| Future large scale County events fund | - | 2,500 | - | 4,000 | 6,500 |
| | <u>154,768</u> | <u>25,932</u> | <u>(4,114)</u> | <u>4,000</u> | <u>180,586</u> |
| General unrestricted funds | 87,179 | 138,278 | (83,212) | (4,000) | 138,245 |
| Total unrestricted funds | <u>241,947</u> | <u>164,210</u> | <u>(87,326)</u> | <u>-</u> | <u>318,831</u> |
| Endowment funds | | | | | |
| Endowment fund - property | 155,733 | - | (1,650) | - | 154,083 |
| Total funds | <u><u>397,680</u></u> | <u><u>164,210</u></u> | <u><u>(88,976)</u></u> | <u><u>-</u></u> | <u><u>472,914</u></u> |

Avon County Scout Council
Notes to the Financial Statements
For the Year Ended 31 March 2021

10 Statement of funds- prior year

| | Balance 01.04.19 £ | Income £ | Expenditure £ | Transfers £ | Balance 31.03.20 £ |
|---------------------------------|--------------------------|-------------|------------------|----------------|--------------------------|
| Designated funds | | | | | |
| Development fund | 30,000 | - | - | (30,000) | - |
| International fund | 4,582 | 15,000 | 1,968 | - | 21,550 |
| Support fund | 6,053 | - | - | - | 6,053 |
| Sailing section fund | 1,670 | - | - | (1,670) | - |
| Equipment fund | 1,223 | - | - | (1,223) | - |
| High Littleton Loan fund | - | - | - | 25,000 | 25,000 |
| Rickard Shield fund | - | - | - | 2,165 | 2,165 |
| Reserves fund | - | - | - | 100,000 | 100,000 |
| | 43,528 | 15,000 | 1,968 | 94,272 | 154,768 |
| General unrestricted funds | 157,316 | 233,019 | (208,884) | (94,272) | 87,179 |
| Total unrestricted funds | 200,844 | 248,019 | (206,916) | - | 241,947 |
| Endowment funds | | | | | |
| Endowment fund - property | 157,383 | - | (1,650) | - | 155,733 |
| Total funds | 358,227 | 248,019 | (208,566) | - | 397,680 |

- The designated funds have been set aside by the Trustees in line with the descriptions set out above.
- The general unrestricted fund represents the unrestricted funds of the charity at the year end.
- The Property endowment fund represents the net book value of the freehold property, given to the charity under endowment.

Avon County Scout Council
Notes to the Financial Statements
For the Year Ended 31 March 2021

11 Analysis of net assets between funds

| | Unre- stricted funds £ | Endow- ment funds £ | Total 2021 £ | Unre- stricted funds £ | Endow- ment funds £ | Total 2020 £ |
|---------------------|---------------------------------|------------------------------|--------------------|---------------------------------|------------------------------|--------------------|
| Tangible assets | - | 154,083 | 154,083 | - | 155,733 | 155,733 |
| Current assets | 488,046 | - | 488,046 | 250,736 | - | 250,736 |
| Current liabilities | (169,215) | - | (169,215) | (8,789) | - | (8,789) |
| | <u>318,831</u> | <u>154,083</u> | <u>472,914</u> | <u>241,947</u> | <u>155,733</u> | <u>397,680</u> |

12 Financial instruments

Categorisation of financial instruments

| | 2021 £ | 2020 £ |
|---|----------------|----------------|
| Financial assets that are debt instruments measured at amortised cost | 488,046 | 250,736 |
| | <u>488,046</u> | <u>250,736</u> |
| Financial liabilities measured at amortised cost | 29,799 | 8,694 |
| | <u>29,799</u> | <u>8,694</u> |

There were no items of income, expense, gains or losses to report (2020: none).

13 Related parties

There were no related party transactions during the year (2020: none).