

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
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For the Year Ended 31 March 2021

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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
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Avon County Scout Council
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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.

- 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.

Avon County Scout Council
Trustees' Report
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- 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.

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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
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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
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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

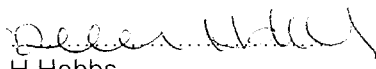
The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom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

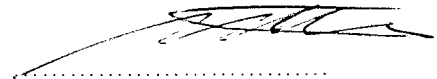
The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing these financial statements,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

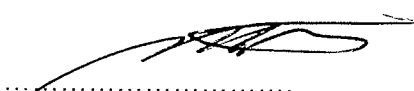
Avon County Scout Council
Statement of Financial Activities
For the Year Ended 31 March 2021

	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

	Unre- stricted funds £	Endow- ment funds £	Charitable Total 2021 £	Charitable Unre- stricted funds £	Charitable Endow- ment funds £	Charitable Total 2020 £
5						
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>1,650</u>	<u>1,920</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	229,430	8,247	30,297	78,484	346,458
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	75,347	8,247	30,297	78,484	192,375
Net book value					
As at 31 March 2021	154,083	-	-	-	154,083
As at 31 March 2020	155,733	-	-	-	155,733

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>

Deferred income

	2021	2020
	£	£
Deferred income at 01 April 2020	-	-
Resources deferred in the year	138,653	-
Deferred income at 31 March 2021	<u>138,653</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.

10 Statement of funds

	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
	154,768	25,932	(4,114)	4,000	180,586
General unrestricted funds	87,179	138,278	(83,212)	(4,000)	138,245
Total unrestricted funds	241,947	164,210	(87,326)	-	318,831
Endowment funds					
Endowment fund - property	155,733	-	(1,650)	-	154,083
Total funds	397,680	164,210	(88,976)	-	472,914

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).