

**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

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	<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

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**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 <sup>st</sup> March 2022)	Regional Commissioner

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

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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 2022**

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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

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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

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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

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**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

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**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 5<sup>th</sup> 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

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### 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.



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Taunton  
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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 £
<b>Income from:</b>							
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
<b>Total income</b>		<b>219,290</b>	<b>-</b>	<b>219,290</b>	<b>164,210</b>	<b>-</b>	<b>164,210</b>
<b>Expenditure on:</b>							
Charitable expenditure	5	159,051	1,650	160,701	87,326	1,650	88,976
<b>Total expenditure</b>		<b>159,051</b>	<b>1,650</b>	<b>160,701</b>	<b>87,326</b>	<b>1,650</b>	<b>88,976</b>
<b>Net income/(expenditure) before transfers</b>		<b>60,239</b>	<b>(1,650)</b>	<b>58,589</b>	<b>76,884</b>	<b>(1,650)</b>	<b>75,234</b>
Transfer between funds	11	-	-	-	-	-	-
<b>Net movement in funds</b>		<b>60,239</b>	<b>(1,650)</b>	<b>58,589</b>	<b>76,884</b>	<b>(1,650)</b>	<b>75,234</b>
<b>Reconciliation of funds</b>							
<b>Fund balances at 01 April 2021</b>		<b>318,831</b>	<b>154,083</b>	<b>472,914</b>	<b>241,947</b>	<b>155,733</b>	<b>397,680</b>
<b>Fund balances at 31 March 2022</b>	11	<b>379,070</b>	<b>152,433</b>	<b>531,503</b>	<b>318,831</b>	<b>154,083</b>	<b>472,914</b>

**Avon County Scout Council**  
Balance Sheet  
As at 31 March 2022

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

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

Deen Hobbs  
H Hobbs  
Trustee

N Salter  
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
	£	£	£	£	£	£
<b>Donations</b>						
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>
<b>Grants received</b>						
South Gloucestershire	4,000	-	4,000	-	-	-
Youth Investment Fund Lottery grant	-	-	-	10,502	-	10,502
<b>Exceptional government funding</b>						
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**

	<b>Unre- stricted funds £</b>	<b>Endow- ment funds £</b>	<b>Total 2022 £</b>	<b>Unre- stricted funds £</b>	<b>Endow- ment funds £</b>	<b>Total 2021 £</b>
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.

	<b>Unre- stricted funds £</b>	<b>Endow- ment funds £</b>	<b>Total 2022 £</b>	<b>Unre- stricted funds £</b>	<b>Endow- ment funds £</b>	<b>Total 2021 £</b>
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>

**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 £
<b>Activities undertaken directly:</b>						
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
<b>Support costs:</b>						
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).

**8 Tangible fixed assets**

	Freehold Property £	Long Leasehold Property £	Fixtures & Fittings £	Scout Equipment £	Total £
<b>Cost</b>					
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
<b>Depreciation</b>					
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
<b>Net book value</b>					
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**

	<b>Balance</b> <b>01.04.21</b> £	<b>Income</b> £	<b>Expenditure</b> £	<b>Transfers</b> £	<b>Balance</b> <b>31.03.22</b> £
<b>Designated funds</b>					
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
<b>Total unrestricted funds</b>	<u>318,831</u>	<u>219,290</u>	<u>(159,051)</u>	<u>-</u>	<u>379,070</u>
<b>Endowment funds</b>					
Endowment fund - property	154,083	-	(1,650)	-	152,433
<b>Total funds</b>	<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>

**12 Statement of funds- prior year**

	<b>Balance 01.04.20 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers £</b>	<b>Balance 31.03.21 £</b>
<b>Designated funds</b>					
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>
<b>Total unrestricted funds</b>	<u>241,947</u>	<u>164,210</u>	<u>(87,326)</u>	<u>-</u>	<u>318,831</u>
<b>Endowment funds</b>					
Endowment fund - property	<u>155,733</u>	<u>-</u>	<u>(1,650)</u>	<u>-</u>	<u>154,083</u>
<b>Total funds</b>	<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).