

**Avon County Scout Council**

**Annual Report and Financial Statements**

**For the Year Ended 31 March 2023**

**Charity Registered in England and Wales Number: 302146**

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

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

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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, 2022 to March 31, 2023**

**Board of Trustees**

**Ex Officio**

County Chairman

County Commissioner

County Treasurer

County Secretary

County Youth Commissioner

County Youth Forum Representative

Neil Salter

Graham Brant (to 15<sup>th</sup> November 2022)

Clive Sandrey (from 15<sup>th</sup> November 2022)

Helen Hobbs

Vacant - covered by Stuart Kidd as employee

Gary Barron (to 1<sup>st</sup> October 2022)

Ethan Harwood (from 1<sup>st</sup> October 2022)

Vacancy

**Elected Members**

**To 2023**

Chris Padgett

Tony Rees

**To 2024**

Harrison Gorst

Vacancy

**To 2025**

Alan Dempster

Clive Sandrey (until 15<sup>th</sup> November 2022)

**Nominated by the County Commissioner**

Nigel Ball

Azir Razzak

Bethany Clarke

Simon Hornsby

Garry Barron

**Co-opted Members**

Ben Harries [Prop SC] (to 20<sup>th</sup> February 2023)

**Right of Attendance**

Brendan Booth (To 15<sup>th</sup> November 2022)

Graham Brant (From 15<sup>th</sup> November 2022)

Regional Commissioner

Regional Commissioner

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**Invited to Attend**

Stu Ballard

Andrew Phelps

Ethan Harwood

Council of the Scout Association Member

Council of the Scout Association Member

Young Person Representative, Council of the  
Scout Association

**Accountants**

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

**Bankers**

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



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

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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 2023. The provisions of the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP FRS 102- implemented 1 January 2019) have been adopted in preparing the annual report and financial statements of the charity.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing Document**

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

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

### **Recruitment, Appointment of Trustees**

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

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

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**Trustees' Report**  
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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)  
B Clarke  
A J Dempster  
H Gorst  
B R Harries  
E Harwood  
H S Hobbs (Treasurer)  
S Hornsby  
C A Padgett  
M A Razzak  
A W Rees  
N A Salter (Chair)  
C R Sandrey (Commissioner)

**Management**

The Scout County of Avon is managed by the Board of Trustees, the members of which are the 'Charity Trustees' of the Scout County which is an educational charity. As charity trustees they are responsible for complying with legislation applicable to charities. This includes the registration, keeping proper accounts and making returns to the Charity Commission as appropriate. The Committee meets a minimum of four times a year with additional ad-hoc meetings being held if required.

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

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

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

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

a. The charity is:

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

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

### **Risk Management**

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

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

The main areas of risk that have been identified are:

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

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

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

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

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

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

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

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

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

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

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

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

### **Internal Control**

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

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

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

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

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

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**Objectives and activities**

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

**The Purpose of Scouting**

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

**The Values of Scouting**

As Scouts we are guided by these values:

Integrity - We act with integrity; we are honest, trustworthy and loyal. Respect - We have self-respect and respect for others.

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

Belief - We explore our faiths, beliefs and attitudes.

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

**The Scout Method**

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

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

**Trustee Board**

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

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

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



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**Public Benefit**

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

**1. Identifiable benefit**

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

**2. Public benefit**

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

**Achievements and performance**

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

**New County Commissioner**

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

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

**National Strategy**

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

Skills for Life: our plan to prepare better futures.

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And focuses on four key areas:

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

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

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

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

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

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

Transformation  
Growth  
Adult Volunteers  
Young People  
Programme  
Compliance  
Woodhouse Park

**Transforming our volunteer experience**

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

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

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

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



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

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

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

Early in the next year, we're introducing:

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

### **Growth**

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

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

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

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

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

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**Adult Volunteers**

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

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

**Young people**

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

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

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

**Programme**

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

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

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

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

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

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**Compliance**

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

We have:

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

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

**Woodhouse Park**

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

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

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

**Overall Review**

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

Over the past 12 months Avon Scouts have continued to:

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

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

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

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

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

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

#### **Financial review**

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

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

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

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

### **Reserves Policy**

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

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

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

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

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

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

### **Investment Policy**

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

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

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

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**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 ..... 4<sup>th</sup> September 2023 ..... 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 2023**

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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 2023.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

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

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not comply with these records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a "true and fair view" which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



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

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

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


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



**Avon County Scout Council**  
**Balance Sheet**  
**As at 31 March 2023**

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

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

  
 .....  
**H Hobbs**  
 Trustee

  
 .....  
**N Salter**  
 Trustee

**1 Accounting Policies**

**1.1 General information and basis of accounting**

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

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

**1.2 Income**

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

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

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

Investment income is included when receivable.

**1.3 Government grants**

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

**1.4 Donated services**

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

**1.5 Expenditure**

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

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

**1.6 Fixed assets**

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

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

Fixed assets are valued at cost less depreciation.

**1.7 Non-current assets - debtors**

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

**1.8 Debtors**

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

**1.9 Cash at bank and in hand**

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

**1.10 Creditors**

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

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

**1.11 Taxation**

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

**1.12 Pension contributions**

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

**1.13 Fund accounting**

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

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

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

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

**1.14 Operating leases**

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

**1.15 VAT**

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

**1.16 Financial instruments**

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

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

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

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

**2 Donations and general grants**

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

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

**3 Incoming resources from charitable activities**

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

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

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

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

**4 Investment income**

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

**5 Charitable expenditure**

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

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

**6 Net incoming resources before transfers**

This is stated after charging:

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

**7 Employees and employment costs**

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

**Defined contribution pension scheme**

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

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

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

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

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

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

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

**8 Tangible fixed assets**

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



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

**9 Debtors: Amounts falling due within one year**

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

**Debtors: Amounts falling due in over one year**

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

**10 Creditors: Amounts falling due within one year**

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

**Deferred income**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Deferred income at 01 April 2022	-	138,653
Released from previous years	-	(138,653)
Deferred income at 31 March 2023	<u>-</u>	<u>-</u>

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

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

**11 Statement of funds**

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

**12 Statement of funds- prior year**

	<b>Balance 01.04.21 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers £</b>	<b>Balance 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	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>472,914</u>	<u>219,290</u>	<u>(160,701)</u>	<u>-</u>	<u>531,503</u>

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

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

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

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

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

**13 Analysis of net assets between funds**

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

**14 Related parties**

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