



**Avon County Scout Council**

**Annual Report and Financial Statements**

**For the Year Ended 31 March 2025**

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

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

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**Avon County Scout Council**  
Reference and Administrative Details  
For the Year Ended 31 March 2025

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**Registered Charity No: 302146**

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

**Patron of The Scout Association**

His Majesty The King

**Officers April 1, 2024 to March 31, 2025**

**Board of Trustees**

**Ex Officio**

County Chair	Neil Salter to 18th September 2024
County Chair	Bob Symons from 19th September 2024
County Lead Volunteer	Clive Sandrey
County Treasurer	Kevin FitzGerald
County Secretary	Cathy Harding as an employee
County Youth Lead	Ethan Harwood Anthony Cole from 24th September 25

**Elected Members**

**To September 18th, 2024**

Simon Hornsbury

**To 24th September 2025**

Alan Dempster  
Azir Razzak

**To 2026**

Antony Rees  
Gary Barron  
David Milton  
Steve Mckenna

**To 2027**

Stephanie Francis  
Edward Burke

**Nominated by the County Lead Volunteer**

**Co-opted Members**

None

**Right of Attendance**

Graham Brant	Lead Volunteer Southwest England
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**Invited to Attend**

Stuart Ballard	Council of the Scout Association Member
Andrew Phelps	Council of the Scout Association Member
Ethan Harwood	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

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

## **Structure, governance and management**

### **Governing Document**

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

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

### **Appointment of Trustees**

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

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

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

Trustee Introduction  
Safety  
Safeguarding  
GDPR  
Growing Roots  
Complete a DBS check

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

### **Management**

Avon County Scout Council is managed by the Board of Trustees, a team of volunteers who work together, as charity trustees, to make sure Avon Scouts which is an educational charity is run safely and legally. As charity trustees they are responsible for complying with legislation applicable to charities. This includes the registration, keeping proper accounts and making returns to The Charity Commission as appropriate. The Committee meets a minimum of four times a year with additional meetings being held if required to focus on strategy, performance and assurance of the charity.

The Trustee Board main purpose is to:

#### **Manage money well**

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

#### **Follow Scouts policies and relevant legislation**

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

#### **Look after buildings, insurance and property**

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

### **Manage risks**

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

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

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

### **In carrying out the above, Trustees also:**

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

### **Risk Management**

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

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

The main areas of risk that have been identified are:

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

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

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

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

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

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

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

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

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

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

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

### **Internal Controls**

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

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

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

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

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

### **Objectives and activities**

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

### **The Purpose of Scouting**

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

### **The Values of Scouting**

As Scouts we are guided by these values:

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

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

Belief - We explore our faiths, beliefs and attitudes.

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



### **The Scout Method**

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

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

### **Trustee Board**

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

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

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

### **Public Benefit**

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

#### **1. Identifiable benefit**

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

#### **2. Public benefit**

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

### **Achievements and performance**

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

### **National Strategy**

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

This national strategy has a current vision of:

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

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

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

### **Adult Volunteers**

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

### **Young people**

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

### **King's Scout Awards -**

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

### **Programme**

Districts continue to offer varied and exciting programmes

### **Compliance**

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

We continue to:

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

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

### **Woodhouse Park**

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

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

Great growth in new income and savings against the operational budget

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

Strategic development plans continue including a new barn and Staff accommodation

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

### **Overall Review**

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

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

### **Financial review**

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

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

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

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

## **Reserves Policy**

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

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

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

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

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

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

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

## **Investment Policy**

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

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

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

### **Statement of Trustees' Responsibilities**

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed/constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

**K FitzGerald**  
Trustee

**R Symons**  
Trustee

## **Avon County Scout Council**

Independent Examiners' Report to the Trustees  
For the Year Ended 31 March 2025

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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 2025.

#### **Responsibilities and basis of report**

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

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

#### **Independent examiner's statement**

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

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

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

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

#### **Michelle Ferris BSc (Hons) FCA DChA**

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

Date: 10<sup>th</sup> September 2025

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

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

**Avon County Scout Council**  
Balance Sheet  
As at 31 March 2025

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

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

**K FitzGerald**  
Trustee

**R Symons**  
Trustee



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

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

## **1 Accounting Policies**

### **1.1 General information and basis of accounting**

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

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

### **1.2 Income**

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

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

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

Investment income is included when receivable.

### **1.3 Government grants**

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

### **1.4 Donated services**

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

### **1.5 Expenditure**

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

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

**1.6 Fixed assets**

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

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

Fixed assets are valued at cost less depreciation.

**1.7 Non-current assets - debtors**

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

**1.8 Debtors**

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

**1.9 Cash at bank and in hand**

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

**1.10 Creditors**

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

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

**1.11 Taxation**

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

**1.12 Pension contributions**

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

**1.13 Fund accounting**

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

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

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

**1.14 Operating leases**

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

**1.15 VAT**

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

**1.16 Financial instruments**

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

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

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

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

**2 Donations and general grants**

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

**3 Incoming resources from charitable activities**

	Unre- stricted funds £	Endow- ment funds £	Total 2025 £	Unre- stricted funds £	Endow- ment funds £	Total 2024 £
County	-	-	-	2,877	-	2,877
Census membership	145,275	-	145,275	144,638	-	144,638
Woodhouse Park income	486,627	-	486,627	386,115	-	386,115
Activities income	30,240	-	30,240	44,796	-	44,796
Other group income	40,406	-	40,406	3,303	-	3,303
County other income	-	-	-	85	-	85
	<u>702,548</u>	<u>-</u>	<u>702,548</u>	<u>581,814</u>	<u>-</u>	<u>581,814</u>
The income is made up of:						
Received in year	702,548	-	702,548	581,814	-	581,814
	<u>702,548</u>	<u>-</u>	<u>702,548</u>	<u>581,814</u>	<u>-</u>	<u>581,814</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 2025 £	Unre- stricted funds £	Endow- ment funds £	Total 2024 £
Census membership	583,238	-	583,238	555,231	-	555,231
Paid to Scout Association	(437,963)	-	(437,963)	(410,593)	-	(410,593)
	<u>145,275</u>	<u>-</u>	<u>145,275</u>	<u>144,638</u>	<u>-</u>	<u>144,638</u>

**4 Investment income**

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

**5 Charitable expenditure**

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

**6 Net incoming resources before transfers**

This is stated after charging:

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

**7 Employees and employment costs**

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

Defined contribution pension scheme

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

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

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

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

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

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

## 8 Tangible fixed assets

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

## 9 Debtors: Amounts falling due within one year

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

## Debtors: Amounts falling due in over one year

	2025 £	2024 £
High Littleton	5,000	10,000
1st Yate Scouts	24,000	-
	29,000	10,000



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

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

**Deferred income**

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

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

## 11 Statement of funds

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

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

## 12 Statement of funds- prior year

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

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

**13 Analysis of net assets between funds**

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

**14 Related parties**

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