

# SOMERSET COUNTY SCOUT COUNCIL

England & Wales · Charity number 305634

## Details

---

**Status** Registered

**Legal form** Other

**Registered** 1966-12-12

**Register** [View on the Charity Commission register](#)

## Contact

---

**Address** Tangier Scout & Guide Centre  
Castle Street  
Taunton  
Somerset  
TA1 4AS

**Phone** 03303411850

**Email** [countyadmin@somersetscouts.org.uk](mailto:countyadmin@somersetscouts.org.uk)

**Website** [www.somersetscouts.org.uk](http://www.somersetscouts.org.uk)

## Activities

---

**Objects:** TO PROMOTE THE DEVELOPMENT OF YOUNG PEOPLE IN ACHIEVING THEIR FULL PHYSICAL,INTELLECTUAL,SOCIAL AND SPIRITUAL POTENTIALS,AS INDIVIDUALS,AS RESPONSIBLE CITIZENS AND AS MEMBERS OF THEIR LOCAL,NATIONAL AND INTERNATIONAL COMMUNITIES

**Activities:** Our purpose is to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.

## Classification

---

- **How:** Makes Grants To Individuals, Provides Human Resources, Provides Buildings/facilities/open Space
- **What:** General Charitable Purposes, Education/training
- **Who:** Children/young People

## Geography

---

- **Area of benefit:** COUNTY OF SOMERSET
- Somerset

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£152,399	£129,142	-	-
2024-03-31	£464,684	£432,651	-	-
2023-03-31	£78,465	£94,101	-	-
2022-03-31	£54,318	£51,657	-	-
2021-03-31	£83,017	£62,913	-	-

## Trustees

Name	Role	Appointed
<b>Adrian Graham Ashford</b>	Chair	2014-09-21
Amelia Foster		2024-11-07
Dawn Ann Wilson		2022-09-25
John Arthur Lewis		2018-09-23
Lawrence Alexander Wilson		2018-09-23
Neil Charles Truby		2020-07-20
Patricia Ann Sedgebeer		2018-09-23
RICHARD JAMES MARLOW		2021-01-17
Scarlett Halima Atherton		2022-09-25
Simon Paul Lacey		2018-09-23
Stephen John Sharp		2022-09-25

**SOMERSET COUNTY SCOUT COUNCIL**

England & Wales - Charity number 305634

---

# Accounts

---

Charity registration number: 305634

# Somerset County Scout Council

Unaudited Annual Report and Financial Statements  
for the Year Ended 31 March 2025



**Somerset County Scout Council  
Contents**

Reference and Administrative Details	1
Trustees' Report	2 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7 to 8
Balance Sheet	9
Notes to the Financial Statements	10 to 21

## **Somerset County Scout Council**

### **Report of the Trustees for the year ended 31 March 2025**

The Trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and Aims**

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 work 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.

##### **Public Benefit**

The Somerset County Scout Council meets the Charity Commission's public benefit criteria under both the advancement of education and advancement of citizenship or community development headings. The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

## **Somerset County Scout Council**

### **Report of the Trustees for the year ended 31 March 2025**

#### **ACHIEVEMENT AND PERFORMANCE Charitable activities**

##### **County Lead Volunteer's Report**

###### *Introduction*

As we approach the end of another year, it is an opportune moment to reflect on the vibrant and enriching programmes that have ensured Scouting in Somerset continues to thrive. The autumn of 2024 marked the introduction of our new Chief Scout, Dwayne Fields, whose leadership has already begun to shape our journey. Towards the close of 2024, we also saw the launch of a new adult membership system, representing a significant change in how we support our volunteers. Amidst these developments, we faced the challenge of ensuring all our adult volunteers remained up to date and compliant with their Safeguarding and Safety training. Despite these changes and challenges, our dedicated volunteers have continued to deliver hundreds of hours of youth-facing meetings, activities, and adventurous experiences, demonstrating unwavering commitment to the young people of Somerset.

###### *Membership*

This year, The Scout Association (TSA) implemented a major transformation project with the aim of making volunteering more accessible and straightforward. The overhaul included streamlining roles and titles, making them easier to understand and navigate. Our Trustee Boards embraced these new structures, further enhancing the governance of our activities across Somerset. A key aspect of this transformation was the replacement of the adult membership system, which was introduced in November 2024. While these changes did not affect the way we deliver weekly meetings and activities for our young members, they did bring considerable upheaval for those managing our Groups and Districts. I would like to extend my sincere gratitude to all our volunteers for their patience and hard work as they adapted to these changes.

###### *Growth*

Membership data for Somerset indicates numbers have remained relatively stable for Beavers, Cubs, and Scouts, with a steady increase in the number of Explorers. This reflects the national trend of recovery and moderate growth within the movement. Of particular note is the ongoing rise in interest in our youngest section, Squirrels, with more Dreys opening throughout the year. Overall, the data demonstrates positive growth and stability, mirroring national patterns of recovery and increased participation in Scouting activities. Although we have regrettably seen some section closures due to a shortage of adult volunteers, the total number of youth sections has grown. We remain vigilant for opportunities to expand into areas that currently lack Scout groups or are missing certain sections, and we have plans to open or reintroduce sections across all age ranges in the coming year.

###### *Compliance*

Following a tragic incident elsewhere in the UK, TSA has reinforced the importance of keeping our young people safe at all times. New national guidelines and systems have been introduced to ensure that all adult members, where required, stay current with their safety and safeguarding training. Somerset has responded proactively to these requirements, achieving high levels of compliance across all areas. We continue to invest in accessible first aid training through an external provider, funded by the Scout County. This ensures our volunteers continue to possess the necessary skills to support our members safely and effectively.

###### *Adventure*

Our District and County teams have worked tirelessly to organise camps and activities that enrich our Scouting programme. We are immensely grateful for the dedication and hard work of our adult volunteers, whose efforts make these opportunities possible. These events provide our youth members with invaluable skills and experiences, offering safe and supportive environments in which young people can grow and thrive.

###### *Conclusion*

As with previous years, we have faced the challenges of change and transformation head-on, remaining steadfast in our commitment to providing safe, positive experiences for all our members.

## **Somerset County Scout Council**

### **Report of the Trustees for the year ended 31 March 2025**

#### **FINANCIAL REVIEW**

##### **Financial position**

##### **Treasurer's Report**

The County Scout Council's principal source of income in FY2025 was the membership charge levied on each young person who is a member of Scouting in the county. In the financial year to 31<sup>st</sup> March 2025 ("FY2025") these fees totalled £63,596 (FY2024: £58,232), bolstered by an increase in the Fee per member from £14.50 to £15.50, and a 2.4% rise in membership to 4,103.

Total income for the year was £152,399 (FY2024: £464,684), with total expenditure of £129,142 (FY2024: £432,651). In addition, there was an increase in the value of investments of £3,780 (FY2024: £4,491) resulting in a net movement in funds of £27,037 (FY2024: £36,524), reflecting a continued sound financial position and effective control of costs.

The main reason for the reduced income and expenditure in FY2025 is the absence of major events taking place in the last financial year, whereas in FY2024 we had the World Scout Jamboree, a trip to visit missions in Kenya, and a Ski trip. However, core operations remain stable. In the financial year FY2026 another Ski trip is scheduled, so we would expect to see both income and expenditure increase again.

As of 31<sup>st</sup> March 2025, the Scout Council held £154,258 of net current assets (FY2024: £127,206). Of the total net assets, £56,653 has been designated as follows: £32,898 for Horner Woods; £14,755 for Tangier; (Horner Woods and Tangier are both Scouting facilities leased and operated by the County Scout Council); £9,000 to subsidise Jamboree and other expedition participation by Somerset Scouts. In addition, a further £1,566 was restricted and must be used in support of County Scout missions in Kenya, in accordance donors' wishes.

The Council's reserves policy is to maintain sufficient liquid funds to support core activities for a period of at least 12 months, in the event of a shortfall in income or fundraising. At present, the Council's reserves comfortably meet the 12-month requirement, ensuring ongoing financial stability.

These assets are held across a mix of bank and building society accounts, along with a minority of reserves (£64,000, representing about 42% of net current assets) invested in low-risk, ethically screened equity investments, in line with the Scout Council's investment policy.

Given the strong state of the County Scout Council's reserves, the Trustees made the decision to hold the County Fee for FY2026 at the FY2025 level, that is £15.50 per member per year.

The Council remains in a stable financial position and is well placed to support the delivery of Scouting across Somerset in the year ahead.

**Neil Truby**

County Treasurer

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

Somerset County Scout Council's governing documents are those of The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and The Policy, Organisation and Rules of The Scout Association.

### **How the charity is constituted**

Somerset County Scout Council is a trust established under its rules which are common to all Scouts.

### **Recruitment and appointment of new trustees**

The Trustees are appointed in accordance with the policy, organisation and rules of The Scout Association.

## **Somerset County Scout Council**

### **Report of the Trustees for the year ended 31 March 2025**

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**  
305634

**Principal Address**  
Tangier Scout & Guide Centre  
Castle Street  
Taunton  
Somerset  
TA1 4AS

**Officers**  
**President**  
Vacant

**Vice Presidents**  
Bruce Poole  
Elizabeth Gass

**Ex-Officio**  
Dawn Wilson, County Lead Volunteer  
Amelia Foster, County Youth Lead (from November 2024)

**Appointed**  
Adrian Ashford, Chair of Trustee Board  
Neil Truby, County Treasurer  
Simon Lacey Until 2027  
Richard Marlow Until 2027  
Lawrence Wilson Until 2027  
Stephen Sharp Until 2027  
John Lewis Until 2027  
Tricia Sedgbeer Until 2027  
Scarlett Atherton Until 2027

Note: - Somerset County Scouts adopted the structure and trustee selection methods as published in the Policy and Organisation Rules of The Scout Association. (March 2024)

**Independent Examiner** Sarah Twist FCA DChA  
AC Mole LLP  
Stafford House  
Blackbrook Park Avenue  
Taunton  
TA1 2PX

**Bankers**  
Lloyds Bank plc, Taunton

**The Scout Association Number**  
151

**CUSTODIAN TRUSTEES**  
Scout Association Trust Corporation

The land and buildings are held in the name of the Custodian Trustees.

## Somerset County Scout Council

### Report of the Trustees for the year ended 31 March 2025

#### Statement of Trustees' Responsibilities in respect of the accounts

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 judgements and 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 governing document. 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 are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the order of the board of trustees on

and signed on its behalf by:

15/9/25



Adrian Ashford – Chair of Board of Trustees

**Somerset County Scout Council**  
**Independent Examiner's Report to the trustees of Somerset County Scout Council**

I report to the trustees on my examination of the accounts of Somerset County Scout Council for the year ended 31 March 2025, which are set out on pages 7 to 21.

**Responsibilities and basis of report**

As the charity trustees of Somerset County Scout Council you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

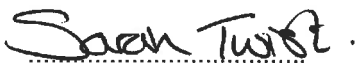
I report in respect of my examination of the Somerset County Scout Council's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of Somerset County Scout Council as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of 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.



Sarah Twist FCA DChA  
AC Mole LLP  
Stafford House  
Blackbrook Park Avenue  
Taunton  
TA1 2PX

Date: 15<sup>th</sup> September 2025

**Somerset County Scout Council**  
**Statement of Financial Activities for the Year Ended 31 March 2025**

	Note	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2025 £
<b>Income</b>					
Donations and legacies	2	262	213	431	906
Charitable activities	3	124,987	21,817	-	146,804
Investment income	4	4,453	-	-	4,453
Other income		196	40	-	236
Total income		<u>129,898</u>	<u>22,070</u>	<u>431</u>	<u>152,399</u>
<b>Expenditure</b>					
Charitable activities	5	(100,889)	(28,253)	-	(129,142)
Total expenditure		(100,889)	(28,253)	-	(129,142)
Gains on investment assets		3,780	-	-	3,780
Net income		32,789	(6,183)	431	27,037
Gross transfers between funds		(5,000)	5,000	-	-
Net movement in funds		27,789	(1,183)	431	27,037
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>190,586</u>	<u>57,836</u>	<u>1,135</u>	<u>249,557</u>
Total funds carried forward	15	<u>218,375</u>	<u>56,653</u>	<u>1,566</u>	<u>276,594</u>


**Somerset County Scout Council**  
**Statement of Financial Activities for the Year Ended 31 March 2025 (continued)**


	Note	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2024 £
<b>Income</b>					
Donations and legacies	2	19,104	-	-	19,104
Charitable activities	3	387,634	36,100	17,578	441,312
Investment income	4	4,069	-	-	4,069
Other income		199	-	-	199
Total income		<u>411,006</u>	<u>36,100</u>	<u>17,578</u>	<u>464,684</u>
<b>Expenditure on:</b>					
Charitable activities	5	<u>(394,485)</u>	<u>(21,723)</u>	<u>(16,443)</u>	<u>(432,651)</u>
Total expenditure		<u>(394,485)</u>	<u>(21,723)</u>	<u>(16,443)</u>	<u>(432,651)</u>
Gains on investment assets		<u>4,491</u>	<u>-</u>	<u>-</u>	<u>4,491</u>
Net income		21,012	14,377	1,135	36,524
Gross transfers between funds		<u>(4,000)</u>	<u>4,000</u>	<u>-</u>	<u>-</u>
Net movement in funds		17,012	18,377	1,135	36,524
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>173,574</u>	<u>39,459</u>	<u>-</u>	<u>213,033</u>
Total funds carried forward	15	<u>190,586</u>	<u>57,836</u>	<u>1,135</u>	<u>249,557</u>

**Somerset County Scout Council**  
**(Registration number: 305634)**  
**Balance Sheet as at 31 March 2025**

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	11	54,601	58,396
Investments	12	67,735	63,955
		122,336	122,351
<b>Current assets</b>			
Debtors	13	95,289	15,297
Cash at bank and in hand		275,797	252,851
		371,086	268,148
<b>Creditors: Amounts falling due within one year</b>	14	(216,828)	(140,942)
<b>Net current assets</b>		154,258	127,206
<b>Net assets</b>		276,594	249,557
<b>Funds of the charity:</b>			
Unrestricted funds		275,028	248,422
Restricted funds		1,566	1,135
<b>Total funds</b>	15	276,594	249,557

The financial statements on pages 7 to 21 were approved by the trustees, and authorised for issue on 15/9/25 and signed on their behalf by:

  
 .....  
 Adrian Ashford - Chair  
 Chairman and trustee

  
 .....  
 Neil Truby - Treasurer  
 Trustee

**Somerset County Scout Council**  
**Notes to the Financial Statements for the Year Ended 31 March 2025**

## **1 Accounting policies**

### **Statement of compliance and basis of preparation**

Somerset County Scout Council is a Trust established under the rules of the Scout Association and a registered charity in England and Wales. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are to promote the development of young people in achieving their full physical, intellectual, social and spiritual potentials as individuals, as responsible citizens and as members of their local, national and international communities.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless stated otherwise within these notes. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (issued October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102), and the Charities Act 2011.

Somerset County Scout Council meets the definition of a public benefit entity under FRS 102.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

### **Income**

All income is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Voluntary income received by way of donations and gifts is recognised in the statement of financial activities in the period that they are received or where there is sufficient evidence that it is probably that the donation or legacy will be received.

Income from government and other grants whether "capital" grants or "revenue" grants are recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measure reliably and is not deferred.

Donated services and facilities are included at the value to the charity where this can be quantified. In accordance with the Statement of Recommended Practice the value of services provided by volunteers has not been recognised in the financial statements.

Income from investments is included in the year in which it is receivable.

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement is required and the amount can be measure reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Somerset County Scout Council**  
**Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)**

**Charitable activities**

Events will be accounted for in the year that the event actually occurs. Income received in advance will be included within deferred income and expenses incurred in advance will be included within accrued expenses.

**Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

**Taxation**

The charity is a registered charity and is, therefore, exempt from liability to taxation on its income and capital gains, to the extent that they are applied for charitable purposes.

**VAT**

The charity is not registered for VAT. All income and expenditure is stated inclusive of VAT. Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

**Tangible fixed assets**

Individual fixed assets are initially recorded at cost.

**Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Freehold property	10% on reducing balance
Short leasehold	10% on reducing balance
Equipment, fixtures and fittings	10% - 20% reducing balance

**Fixed asset investments**

Listed investments

Listed investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at fair value at the balance sheet date using the closing quoted market price. The Statement of Financial Activities includes the net gains and losses arising on revaluation and disposals throughout the period. The Trust does not acquire or use put options, derivatives or other complex financial instruments.

Realised gains and losses

All gains and losses are taken to the statement of financial activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the period end and their carrying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

**Cash and cash equivalents**

Cash and cash equivalents 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.

**Somerset County Scout Council**  
**Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)**

**Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**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 in the Statement of Financial Activities on a straight line basis over the lease term.

**Financial instruments**

***Classification***

The charity only enters into basic financial instruments that result in the recognition of financial assets and liabilities such as trade and other debtors and creditors together with loans to related parties.

Debt instruments, such as trade debtors and creditors, are initially measured at transaction price and subsequently measured at amortised cost.

Financial assets are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the income statement.

**Critical Accounting Estimates and Judgements**

The preparation of the financial statements in conformity with FRS 102 requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income, and expenses.

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The charity makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The Trustees consider that there are no critical accounting estimates and judgements that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

**Somerset County Scout Council**  
**Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)**

**2 Income from donations and legacies**

	<b>Unrestricted funds £</b>	<b>Designated funds £</b>	<b>Restricted funds £</b>	<b>Total 2025 £</b>
Donations and legacies;				
Other Donations	262	213	431	906
	<u>262</u>	<u>213</u>	<u>431</u>	<u>906</u>

	<b>Unrestricted funds £</b>	<b>Designated funds £</b>	<b>Restricted funds £</b>	<b>Total 2024 £</b>
Donations and legacies;				
Donation from Tangier Management Committee	18,733	-	-	18,733
Other Donations	371	-	-	371
	<u>19,104</u>	<u>-</u>	<u>-</u>	<u>19,104</u>

There were no unfulfilled conditions or other contingencies attached to these donations.

**Somerset County Scout Council**  
**Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)**

**3 Income from charitable activities**

	<b>Unrestricted funds</b>	<b>Designated funds</b>	<b>Restricted funds</b>	<b>Total 2025</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Events	61,391	-	-	61,391
Lettings and Rentals	-	21,817	-	21,817
Membership subscriptions	217,459	-	-	217,459
Subscriptions payable to UK Scout Association*	(153,863)	-	-	(153,863)
	<u>124,987</u>	<u>21,817</u>	<u>-</u>	<u>146,804</u>

	<b>Unrestricted funds</b>	<b>Designated funds</b>	<b>Restricted funds</b>	<b>Total 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Events	312,636	36,100	17,578	366,314
Lettings and Rentals	16,766	-	-	16,766
Membership subscriptions	200,800	-	-	200,800
Subscriptions payable to UK Scout Association*	(142,568)	-	-	(142,568)
	<u>387,634</u>	<u>36,100</u>	<u>17,578</u>	<u>441,312</u>

\* Membership subscriptions are collected from each Scout District in Somerset on behalf of the UK Scout Association.

The financial year 2024 recognised revenue for several large international events which took place during the year: the World Scout Jamboree, Project Kenya, and a Ski trip to Italy. Fewer events took place during 2025, these included the Roverway and the Somerset Explorer Belt, which explains the wide disparity in Events income between the two years.

**Somerset County Scout Council**  
**Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)**

**4 Investment income**

	<b>Unrestricted funds £</b>	<b>Designated funds £</b>	<b>Restricted funds £</b>	<b>Total 2025 £</b>
Deposit account interest	4,453	-	-	4,453
	<u>4,453</u>	<u>-</u>	<u>-</u>	<u>4,453</u>

	<b>Unrestricted funds £</b>	<b>Designated funds £</b>	<b>Restricted funds £</b>	<b>Total 2024 £</b>
Deposit account interest	4,069	-	-	4,069
	<u>4,069</u>	<u>-</u>	<u>-</u>	<u>4,069</u>

**5 Expenditure on charitable activities**

	<b>Unrestricted funds £</b>	<b>Designated funds £</b>	<b>Restricted funds £</b>	<b>Total 2025 £</b>
Direct costs	97,853	28,253	-	126,106
Allocated support costs	3,036	-	-	3,036
	<u>100,889</u>	<u>28,253</u>	<u>-</u>	<u>129,142</u>

	<b>Unrestricted funds £</b>	<b>Designated funds £</b>	<b>Restricted funds £</b>	<b>Total 2024 £</b>
Direct costs	391,733	21,723	16,443	429,899
Allocated support costs	2,752	-	-	2,752
	<u>394,485</u>	<u>21,723</u>	<u>16,443</u>	<u>432,651</u>

The financial year 2024 recognised revenue for several large international events which took place during the year; The World Scout Jamboree, Project Kenya, and a Ski trip to Italy. No such events have taken place in 2025, which explains the wide disparity in Direct costs between the two years.

**Somerset County Scout Council**  
**Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)**

**6 Net income/(expenditure)**

Net income for the year includes:

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Depreciation of fixed assets	<u>5,706</u>	<u>6,331</u>

**7 Trustees remuneration and expenses**

Expenses (other than direct reimbursements of costs) totalling £3,184 (2024: £2,252) were paid to 6 Trustees (2024: 3) during the year. At the year end there was £Nil (2024: £80) due from no Trustees (2024: two) arising from overpayment of expenses.

During the year it was identified that certain items were omitted from trustee reimbursement for 2024. The comparative figure in this note has therefore been updated accordingly.

**Key Management Personnel**

The key management personnel of the charity are the board of Trustees. No remuneration was paid to the key management in the year (2024: Nil).

**9 Wages and Salaries**

The average number of staff employed during the year was 1 (2024: 1).

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Wages and salaries	<u>4,769</u>	<u>2,560</u>

No employee received emoluments of more than £60,000 during the year (2024: none).

**10 Independent examiner's remuneration**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Examination of the financial statements	2,580	2,332
All other services	<u>456</u>	<u>420</u>
	<u>3,036</u>	<u>2,752</u>

**Somerset County Scout Council**  
**Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)**

**11 Tangible fixed assets**

	<b>Freehold Property £</b>	<b>Equipment, Fixtures and Fittings £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 April 2024	91,537	94,233	185,770
Additions	-	1,911	1,911
At 31 March 2025	<u>91,537</u>	<u>96,144</u>	<u>187,681</u>
<b>Depreciation</b>			
At 1 April 2024	51,255	76,119	127,374
Charge for the year	2,972	2,734	5,706
At 31 March 2025	<u>54,227</u>	<u>78,853</u>	<u>133,080</u>
<b>Net book value</b>			
At 31 March 2025	<u>37,310</u>	<u>17,291</u>	<u>54,601</u>
At 31 March 2024	<u>40,282</u>	<u>18,114</u>	<u>58,396</u>

Included in cost or valuation of land and buildings is freehold land of £10,561 (2024: £10,561) which is not depreciated.

**12 Fixed asset investments**

**Listed Investments**

	<b>2025 £</b>	<b>2024 £</b>
<b>Cost or Valuation</b>		
At 1 April	63,955	51,464
Revaluation	3,780	4,491
Additions	-	8,000
<b>At 31 March</b>	<u>67,735</u>	<u>63,955</u>

**Other investments - Tangier Scout and Guide Centre**

Somerset County Scout Council formerly had a tri-party agreement in relation to the Tangier Scout and Guide Centre, with the local Scout District and the Guide divisions. Each party held a one third share in the Centre. The share held by the Scout Council was accounted for as a fixed asset investment and recorded at cost of Nil.

In September 2023, the Tangier Management Committee disbanded and all assets and liabilities were transferred, without restriction, to Somerset County Scouts. This transfer was recognised as a donation in income and is disclosed in note 2.

**Somerset County Scout Council**  
**Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)**

**13 Debtors**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Trade debtors	2,223	5,955
Prepayments	93,066	9,260
Other debtors	-	82
	<u>95,289</u>	<u>15,297</u>

**14 Creditors: amounts falling due within one year**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Other creditors	76,084	9,127
Subscriptions in advance	113,936	96,050
Other taxation and social security	10	20
Accruals and deferred income	<u>26,798</u>	<u>35,745</u>
	<u>216,828</u>	<u>140,942</u>

2025 deferred income relates to income received for Ski 2026, this event is scheduled to be held after the end of the accounting year.

2024 deferred income relates to income received for Roverway and the Somerset Explorer Belt, these events took place during 2025, and these sums have been recognised as revenue.

**Somerset County Scout Council**  
**Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)**

**15 Funds**

	<b>Balance at 1 April 2024 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers £</b>	<b>Gains and Losses £</b>	<b>Balance at 31 March 2025 £</b>
<b>Unrestricted funds</b>						
General fund	<u>190,586</u>	<u>129,898</u>	<u>(100,889)</u>	<u>(5,000)</u>	<u>3,780</u>	<u>218,375</u>
<b>Designated funds</b>						
Horner Woods	33,700	11,584	(12,386)	-	-	32,898
International Fund	4,000	-	-	5,000	-	9,000
Tangier	<u>20,136</u>	<u>10,486</u>	<u>(15,867)</u>	<u>-</u>	<u>-</u>	<u>14,755</u>
Designated funds	<u>57,836</u>	<u>22,070</u>	<u>(28,253)</u>	<u>5,000</u>	<u>-</u>	<u>56,653</u>
<b>Total unrestricted funds</b>	248,422	151,968	(129,142)	-	3,780	275,028
<b>Restricted funds</b>						
Project Kenya	<u>1,135</u>	<u>431</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,566</u>
<b>Total funds</b>	<u>249,557</u>	<u>152,399</u>	<u>(129,142)</u>	<u>-</u>	<u>3,780</u>	<u>276,594</u>

**Somerset County Scout Council**  
**Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)**

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers £	Gains and Losses £	Balance at 31 March 2024 £
<b>Unrestricted funds</b>						
General fund	173,574	411,006	(394,485)	(4,000)	4,491	190,586
<b>Designated funds</b>						
Horner Woods	39,459	6,462	(12,221)	-	-	33,700
International Fund	-	-	-	4,000	-	4,000
Tangier	-	29,638	(9,502)	-	-	20,136
Designated funds	<u>39,459</u>	<u>36,100</u>	<u>(21,723)</u>	<u>4,000</u>	<u>-</u>	<u>57,836</u>
<b>Total unrestricted funds</b>	213,033	447,106	(416,208)	-	4,491	248,422
<b>Restricted funds</b>						
Project Kenya	-	17,578	(16,443)	-	-	1,135
<b>Total funds</b>	<u>213,033</u>	<u>464,684</u>	<u>(432,651)</u>	<u>-</u>	<u>4,491</u>	<u>249,557</u>

The specific purposes for which the funds are to be applied are as follows:

Horner Woods is a campsite near Minehead, Somerset, leased to Somerset County Scout Council from the National Trust; and let to Scout Groups, schools and other young people groups across the region.

International fund - the Country Scout Council facilitates participation for its members attendance at large international events such as the World Scout Jamboree every 3 to 4 years, and sets aside monies to help members participation with the costs of registration etc.

Tangier Scout and Guide Centre is a building in central Taunton leased by Somerset County Scout Council from Somerset Council, and used to provide a meeting place, activity centre, and shop facilities for Scouting and Girl Guiding across the region.

Project Kenya - A series of trips to Kenyan schools and missions, and associated fundraising activities, was held 2020-2023. One of the conditions of participation in the trip was a donation to designated schools and missions in Kenya, and other voluntary donations were also made. The Kenya restricted fund represents funds collected for the schools and missions but not yet distributed.

**Somerset County Scout Council**  
**Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)**

**16 Analysis of net assets between funds**

	<b>Unrestricted funds £</b>	<b>Designated funds £</b>	<b>Restricted funds £</b>	<b>Total funds at 31 March 2025 £</b>
Tangible fixed assets	54,601	-	-	54,601
Fixed asset investments	67,735	-	-	67,735
Current assets	311,412	58,108	1,566	371,086
Current liabilities	<u>(215,373)</u>	<u>(1,455)</u>	-	<u>(216,828)</u>
Total net assets	<u>218,375</u>	<u>56,653</u>	<u>1,566</u>	<u>276,594</u>

	<b>Unrestricted funds £</b>	<b>Designated funds £</b>	<b>Restricted funds £</b>	<b>Total funds at 31 March 2024 £</b>
Tangible fixed assets	58,396	-	-	58,396
Fixed asset investments	63,955	-	-	63,955
Current assets	206,603	60,410	1,135	268,148
Current liabilities	<u>(138,368)</u>	<u>(2,574)</u>	-	<u>(140,942)</u>
Total net assets	<u>190,586</u>	<u>57,836</u>	<u>1,135</u>	<u>249,557</u>

**17 Related party transactions**

There were no related party transactions in the year (2024 - None).

**SOMERSET COUNTY SCOUT COUNCIL**

England & Wales - Charity number 305634

---

# Accounts

---

**Report of the Trustees and  
Unaudited Financial Statements**

**For the year ended  
31 March 2024**

**for  
Somerset County Scout Council**

## Somerset County Scout Council

### Contents of the Financial Statements for the year ended 31 March 2024

	<b>Page</b>
Report of the Trustees	1 – 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 – 16

## **Somerset County Scout Council**

### **Report of the Trustees for the year ended 31 March 2024**

The Trustees present their report with the financial statements of the charity for the year ended 31 March 2024. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The financial statements have been prepared to give a 'true and fair view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. The departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 1 January 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

### **OBJECTIVES AND ACTIVITIES**

#### **Objectives and Aims**

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 work 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.

#### **Public Benefit**

The Somerset County Scout Council meets the Charity Commission's public benefit criteria under both the advancement of education and advancement of citizenship or community development headings. The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

### **ACHIEVEMENT AND PERFORMANCE**

#### **Charitable activities**

#### **County Lead Volunteer's Report**

##### *Introduction*

As another year swiftly comes to a close, we reflect on the vibrant and rich programmes that have kept Scouting in Somerset thriving. This report outlines our significant transformations, growth, compliance achievements, gratitude and recognition events, and the adventurous experiences provided to our youth members and volunteers over the past 12 months.

## **Somerset County Scout Council**

### **Report of the Trustees for the year ended 31 March 2024**

#### *Transformation*

The Scout Association (TSA) is currently engaged in a significant transformation effort aimed at making volunteering within Scouts more accessible, enjoyable, and rewarding. This initiative includes making role titles clearer, more inclusive, and understandable both inside and outside of Scouts.

Key changes include the formation of Section Teams and a Group Leadership Team at the Group level, and Programme Teams, Volunteering Development Teams, Support Teams, and Leadership Teams at the District and County levels. Districts will also have dedicated teams for Explorers, Young Leaders, and Network members, with additional sub-teams as necessary.

Throughout 2024, our Trustee Boards have been progressively adopting these new structures to enhance the governance of our Groups, Districts, and County. While this transformation has required considerable effort and time, it has not impacted the exceptional delivery of weekly section meetings where young people continue to enjoy fun, adventures, and skill-building activities.

#### *Growth*

Somerset Scouts has experienced steady growth in membership, with the January 2024 data indicating a total of 4,134 youth members. Each youth section, except Scouts, saw an increase in membership, contributing to an overall growth rate of 2%. The interest in our youngest section, Squirrels, continues to rise, with more Dreys opening throughout the year.

Despite some section closures due to a shortage of adult volunteers, the overall number of sections has increased. We remain vigilant for opportunities to expand into areas without existing Scout groups or with missing sections, with plans to open or reintroduce sections across all age ranges in the coming year.

#### *Compliance*

In response to a tragic event elsewhere in the UK, TSA has emphasised the importance of keeping our young people safe at all times. New guidelines and mechanisms ensure all adult members, where required, maintain current safety and safeguarding training.

Somerset has successfully implemented these requirements, showing high levels of compliance across all areas. Although first aid training is not mandated by this new approach, Somerset Scouts continues to offer accessible first aid training through an external provider, funded by the Scout County, ensuring consistent, high-level skills among all necessary volunteers.

#### *Gratitude & Recognition*

This year, Somerset Scouts had the honour of volunteering at the Coronation of King Charles III, supporting the crowds in London. Some of our volunteers were among the 50 Scouting members invited to the ceremony at St Margaret's Church in Westminster, witnessing this historic event firsthand. These volunteers received the Coronation Medal, presented during the St George's Day event at Windsor Castle in April.

Additionally, a National Thanksgiving event at Westminster Abbey in February recognized some of our highest-awarded volunteers, celebrating their achievements alongside the annual St George's Day celebration at Windsor where some of our King Scout awarded young people were present.

These events represent just a fraction of the many thank-yous and awards given throughout the year.

#### *Adventure*

Somerset Scouts have delivered numerous adventures and experiences, making up for time lost during the pandemic years. Our Somerset Unit participated in the World Scout Jamboree in Korea, partnered with a patrol from Barbados. Despite unexpected challenges, the unit had an unforgettable experience, returning with smiles and stories.

Our ongoing relationship with Kenyan schools was strengthened with a visit to Nakuru, where fundraising efforts helped begin the construction of a much-needed dining hall at Melon Mission school. Additionally, we provided essential school equipment, clothing, and food for the pupils of the schools we partnered with.

A large group of Explorers enjoyed a skiing trip to Italy, with everyone returning mostly injury-free. We aim to ensure that every Scout and Explorer in Somerset has the opportunity for an international experience during their time with us.

The County team has also worked tirelessly to support access to various programme activities, including paddle sports, expeditions, caving, target sports, challenges, and both adult and youth training opportunities, continually expanding the activities we can offer and the skills and knowledge of our volunteers who support this whose dedication and endless support we could not manage without.

## **Somerset County Scout Council**

### **Report of the Trustees for the year ended 31 March 2024**

#### *Conclusion*

Our 12 months has been a year of transformation, growth, and adventure for Somerset Scouts. We have embraced significant changes, expanded our membership, maintained high compliance standards, celebrated numerous achievements, and provided countless memorable experiences for our young members and volunteers. As we look forward to the coming year, we remain committed to delivering exceptional Scouting opportunities across Somerset.

#### **Dawn Wilson**

*County Lead Volunteer, Somerset*

## **FINANCIAL REVIEW**

### **Financial position**

#### **Treasurer's Report**

The Scout Council's main source of income derives from a membership charge levied on each young person in the County who is a member. Such fees have continued a strong recovery from pandemic levels, and have been boosted by fees from new members from the 2022 launch of "Squirrels" category for 4-to-6 year olds, many of whom paid membership fees for the first time in the last financial year.

The Scout Council's net income from membership fees was £58,232 (up 12.5% on 2023).

With effect from 1<sup>st</sup> September 2023 the Scout Council took on responsibility for the financial and administrative management of the Tangier Scout and Guide Council in Taunton. The former Tangier Management Committee (TMC) was disbanded on 31 August 2023. As part of the handover, all assets and liabilities of the TMC including the accumulated cash balance was donated to the Scout Council in return for a commitment to manage the building.

Overall, the Scout Council recorded a surplus on operations of £36,524. The surplus adjusted for the Tangier donation of £18,733 was £17,791 (2023: £15,572 deficit).

The policy on Reserves is to hold sufficient liquid funds to continue the activities of the Somerset County Scout Council should income and fundraising activities fall short for at least 12 months.

As of 31<sup>st</sup> March 2024 the Scout Council held £127,206 of current net assets (2023: £96,841). Operating costs for the financial year to 31<sup>st</sup> March 2024 were £67,202 (2023: £81,781).

These assets are held in bank and building society accounts, and via some low-risk and ethical equity investments.

#### **Neil Truby**

County Treasurer

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

Somerset County Scout Council's governing documents are those of The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and The Policy, Organisation and Rules of The Scout Association.

### **How the charity is constituted**

Somerset County Scout Council is a trust established under its rules which are common to all Scouts.

### **Recruitment and appointment of new trustees**

The Trustees are appointed in accordance with the policy, organisation and rules of The Scout Association.

## Somerset County Scout Council

### Report of the Trustees for the year ended 31 March 2024

#### REFERENCE AND ADMINISTRATIVE DETAILS

**Registered Charity number**  
305634

#### **Principal address**

Tangier Scout & Guide Centre  
Castle Street  
Taunton  
Somerset  
TA1 4AS

#### **Officers**

President	Annie Maws
Vice Presidents	Bruce Poole Margery Williams Elizabeth Gass

#### **Trustees**

<b>Ex-Officio</b>	Adrian Ashford	Chair of Trustee Board
	Dawn Wilson	County Lead Volunteer
	Abigail Dare	County Youth Commissioner (ended February 2024)
	Neil Truby	County Treasurer
	Bruce Poole	County Secretary (Trustees determined role not to fulfilled - September 2023)

#### **Elected Members**

Simon Lacey	Until 2026
Richard Marlow	Until 2026
Gareth Davies	Until 2024 (resigned Jan 2024)
Abbie Cook	Until 2024
Lawrence Wilson	Until 2025
Stephen Sharp	Until 2025

#### **Nominated Members**

John Lewis  
Tricia Sedgbeer  
Thom Hold  
Marian Scott  
Scarlett Atherton

#### **Independent Examiner**

Sarah Twist FCA DChA  
AC Mole LLP  
Stafford House  
Blackbrook Park Avenue  
Taunton  
TA1 2PX

#### **Bankers**

Lloyds Bank plc, Taunton

#### **The Scout Association Number**

151

#### **CUSTODIAN TRUSTEES**

Scout Association Trust Corporation

The land and buildings are held in the name of the Custodian Trustees.

## **Somerset County Scout Council**

### **Report of the Trustees for the year ended 31 March 2024**

#### **Statement of Trustees' Responsibilities in respect of the accounts**

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 judgements and 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. 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 are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the order of the board of trustees on

and signed on its behalf by:

Adrian Ashford – Chair of Board of Trustees

**Somerset County Scout Council**

**Independent Examiner’s Report to the Trustees of  
Somerset County Scout Council**

**Independent examiner’s report to the trustees of Somerset County Scout Council**

I report to the charity trustees on my examination of the accounts of Somerset Count Scout Council (the Charity) for the year ended 31 March 2024, which are set out on pages 7 to 16.

**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 Act’).

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

**Independent examiner’s statement**

Since the charity’s 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 of 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 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of 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 to enable a proper understanding of the accounts to be reached.

Sarah Twist FCA DChA  
AC Mole LLP  
Stafford House  
Blackbrook Park Avenue  
Taunton  
TA1 2PX

Date .....

**Somerset County Scout Council**

**Statement of Financial Activities  
For the year ended 31 March 2024**

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	2024 Total Funds £	2023 Total Funds £
<b>INCOME</b>						
Donations & legacies	2	19,104	-	-	19,104	61
Charitable activities	3	387,634	36,100	17,578	441,312	76,174
Investment income	4	4,069	-	-	4,069	2,134
Other income		199	-	-	199	96
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Income</b>		411,006	36,100	17,578	464,684	78,465
<b>EXPENDITURE</b>						
Charitable activities	5	394,485	21,723	16,443	432,651	94,101
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Expenditure</b>		394,485	21,723	16,443	432,651	94,101
Net gains on investments		4,491	-	-	4,491	64
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>NET SURPLUS/(DEFICIT)</b>		21,012	14,377	1,135	36,524	(15,572)
Transfers between funds		(4,000)	4,000	-	-	-
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Net movement in funds		17,012	18,377	1,135	36,524	(15,572)
<b>RECONCILIATION OF FUNDS</b>						
<b>Total funds brought forward</b>		173,574	39,459	-	213,033	228,605
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>		190,586	57,836	1,135	249,557	213,033
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

All funds were unrestricted in the previous year.

The notes form part of these financial statements

**Somerset County Scout Council**

**Balance Sheet  
As at 31 March 2024**

	<b>Notes</b>	<b>2024 Total Funds £</b>	<b>2023 Total Funds £</b>
<b>FIXED ASSETS</b>			
Tangible assets	10	58,396	64,728
Investments	11	63,955	51,464
		-----	-----
		122,351	116,192
<b>CURRENT ASSETS</b>			
Debtors: amounts falling due within one year	12	15,297	157,164
Investments	13	-	11,250
Cash at bank and in hand		252,851	330,939
		-----	-----
		268,148	499,353
<b>CREDITORS</b>			
Amounts falling due within one year	14	(140,942)	(402,512)
		-----	-----
<b>NET CURRENT ASSETS</b>		127,206	96,841
		-----	-----
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		249,557	213,033
		-----	-----
<b>NET ASSETS</b>		249,557	213,033
		=====	=====
<b>FUNDS</b>			
Unrestricted funds	15	248,422	213,033
Restricted funds	15	1,135	-
		-----	-----
<b>TOTAL FUNDS</b>		249,557	213,033
		=====	=====

The financial statements were approved by the Board of Trustees and authorised for issue on  
and were signed on its behalf by:

Adrian Ashford – Chair of Board of Trustees

Neil Truby – County Treasurer and Trustee

## 1 ACCOUNTING POLICIES

### **Basis of preparing the financial statements**

Somerset County Scout Council is a Trust established under the rules of the Scout Association and a registered charity in England and Wales. The address of the registered office is given in the charity information on page 4 of these financial statements. The nature of the charity's operations and principal activities are to promote the development of young people in achieving their full physical, intellectual, social and spiritual potentials as individuals, as responsible citizens and as members of their local, national and international communities.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in these notes.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The charity constitutes a public benefit entity as defined by FRS 102.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (issued October 2019) Charities SORP (FRS102), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011.

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (issued October 2019) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

### **Going Concern**

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Voluntary income received by way of donations and gifts is recognised in the statement of financial activities in the period that they are received or where there is sufficient evidence that it is probable that the donation or legacy will be received.

Income from government and other grants whether 'capital' grants or 'revenue' grants is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Donated services and facilities are included at the value to the charity where this can be quantified. In accordance with the Statement of Recommended Practice the value of services provided by volunteers has not been recognised in the financial statements.

Income from investments is included in the year in which it is receivable.

**1 ACCOUNTING POLICIES (CONTINUED)**

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement is required and the amount can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Charitable activities**

Events will be accounted for in the year that the event actually occurs. Income received in advance will be included within deferred income and expenses incurred in advance will be included within accrued expenses.

**Fixed Asset Investments**

Listed investments are stated at market value at the balance sheet date. The statement of financial activities includes the net gains and losses arising on revaluations and disposals throughout the year.

Other investments are measured at cost and reviewed annually for impairment.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 10% on reducing balance
Short leasehold	- 10% on reducing balance
Equipment, fixtures and fittings	- 10% - 20% reducing balance

**Taxation**

The charity is a registered charity and is therefore exempt from taxation on its income and capital gains to the extent that they are applied for charitable purposes.

**VAT**

The charity is not registered for VAT. All income and expenditure is stated inclusive of VAT. Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Designated funds have been set aside by Trustees for particular purposes, but the funds and purposes are not legally restricted and may be amended by future Trustee decisions.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Financial Instruments**

The charity only enters into basic financial instruments that result in the recognition of financial assets and liabilities such as trade and other debtors and creditors together with loans to related parties. Debt instruments, such as trade debtors and creditors, are initially measured at transaction price and subsequently measured at amortised cost.

Financial assets are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the Statement of Financial Activities.

Notes to the Financial Statements  
For the year ended 31 March 2024

**1 ACCOUNTING POLICIES (CONTINUED)**

**Critical Accounting Estimates and Judgements**

The preparation of the financial statements in conformity with FRS 102 requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income, and expenses. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The charity makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The Trustees consider that there are no critical accounting estimates and judgements that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

**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 charges in the Statement of Financial Activities on a straight line basis over the lease term.

**2 DONATIONS & LEGACIES**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Donation from Tangier Management Committee	18,733	-
Other Donations	371	61
	<hr/>	<hr/>
	19,104	61
	<hr/> <hr/>	<hr/> <hr/>

There were no unfulfilled conditions or other contingencies attached to these donations.

**3 INCOME FROM CHARITABLE ACTIVITIES**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Events	366,314	18,223
Lettings and Rentals	16,766	6,178
Membership subscriptions	200,800	184,080
Subscriptions payable to UK Scout Association *	(142,568)	(132,307)
	<hr/>	<hr/>
	441,312	76,174
	<hr/> <hr/>	<hr/> <hr/>

Income from Events included £17,578 (£2023: £Nil) of restricted income.

\* Membership subscriptions are collected from each Scouting District in Somerset on behalf of the UK Scout Association.

The financial year 2024 recognised revenue for several large international events which took place during the year: the World Scout Jamboree, Project Kenya, and a Ski trip to Italy. No such events took place in 2023, which explains the wide disparity in Events income between the two years.

## Somerset County Scout Council

### Notes to the Financial Statements For the year ended 31 March 2024

#### 4 INVESTMENT INCOME

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Deposit account interest	4,069	2,134
	<u>4,069</u>	<u>2,134</u>

#### 5 CHARITABLE ACTIVITIES COSTS

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Direct costs	429,899	92,137
Support costs	2,752	1,964
	<u>432,651</u>	<u>94,101</u>
Split as:		
Restricted	16,443	-
Unrestricted	416,208	94,101
	<u>432,651</u>	<u>94,101</u>

The financial year 2024 recognised revenue for several large international events which took place during the year: the World Scout Jamboree, Project Kenya, and a Ski trip to Italy. No such events took place in 2023, which explains the wide disparity in Direct Costs between the two years.

#### 6 INDEPENDENT EXAMINER'S REMUNERATION

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Examination of financial statements	2,332	1,964
Other services	420	-
	<u>2,752</u>	<u>1,964</u>

#### 7 TRUSTEES' EXPENSES

Expenses (other than direct reimbursements of costs) totalling £2,252 (2023: £1,348) were paid to 3 Trustees (2023: 4) during the year. At the year end there was £80 due from two (2023: one) Trustees arising from overpayment of expenses (2023: £30).

#### 8 KEY MANAGEMENT PERSONNEL

The key management personnel of the charity are the board of Trustees. No remuneration was paid to the key management in the year (2023: Nil).

**Somerset County Scout Council**

**Notes to the Financial Statements  
For the year ended 31 March 2024**

**9 WAGES AND SALARIES**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Wages and salaries	2,560	-
	<hr/>	<hr/>
	2,560	-
	<hr/> <hr/>	<hr/> <hr/>

The average number of staff employed during the year was 1 (2023: none)

There were no employees with emoluments above £60,000 in the year (2023: none).

**10 TANGIBLE FIXED ASSETS**

	<b>Freehold Property £</b>	<b>Equipment Fixtures &amp; Fittings £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 April 2023	91,537	94,233	185,770
Additions	-	-	-
	<hr/>	<hr/>	<hr/>
At 31 March 2024	91,537	94,233	185,770
	<hr/>	<hr/>	<hr/>
<b>Depreciation</b>			
At 1 April 2023	47,953	73,089	121,042
Charge for year	3,302	3,030	6,332
	<hr/>	<hr/>	<hr/>
At 31 March 2024	51,255	76,119	127,374
	<hr/>	<hr/>	<hr/>
<b>Net Book Value</b>			
At 31 March 2024	40,282	18,114	58,396
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 March 2023	43,584	21,144	64,728
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Included in cost or valuation of land and buildings is freehold land of £10,561 (2023: £10,561) which is not depreciated.

**Somerset County Scout Council**

**Notes to the Financial Statements  
For the year ended 31 March 2024**

**11 FIXED ASSET INVESTMENTS**

<b>Listed Investments</b>	<b>Market Value £</b>
At 1 April 2023	51,464
Additions	8,000
Revaluations	4,491
	—————
At 31 March 2024	63,955
	—————
At 31 March 2023	51,464
	=====

**Other investments – Tangier Scout and Guide Centre**

Somerset County Scout Council formerly had a tri-party agreement in relation to the Tangier Scout and Guide Centre, with the local Scout District and the Guide divisions. Each party held a one third share in the Centre. The share held by the Scout Council was accounted for as a fixed asset investment and recorded at cost of Nil.

In September 2023, the Tangier Management Committee disbanded and all asset and liabilities were transferred, without restriction, to Somerset County Scouts. This transfer has been recognised as donation income and is disclosed in Note 2.

**12 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2024 £</b>	<b>2023 £</b>
Trade debtors	5,955	-
Other debtors	50	-
Prepayments and accrued income	9,260	157,164
Loans to others	32	-
	—————	—————
	15,297	157,164
	=====	=====

**13 CURRENT ASSET INVESTMENTS**

	<b>2024 £</b>	<b>2023 £</b>
COIF account – held for the Tangier Scout and Guide Centre	-	11,250
	—————	—————
	-	11,250
	=====	=====

Somerset County Scout Council

Notes to the Financial Statements  
For the year ended 31 March 2024

14 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Other creditors	9,127	4,387
Accruals and deferred income	35,745	246,323
Subscriptions in advance	96,050	140,552
Amounts owed to the Tangier Scout and Guide Centre	-	11,250
Taxation and social security	20	-
	<u>140,942</u>	<u>402,512</u>

2024 deferred income relates to income received for Roverway and the Somerset Explorer Belt, these events are scheduled to be held after the end of the accounting year.

2023 deferred income included sums already collected in advance from participants in the World Scout Jamboree and Project Kenya events. These events took place during the 2024 financial year, and these sums were thereby recognised as revenue, which explains the large drop in deferred income between the two years.

15 MOVEMENT IN FUNDS

	At 1.4.23 £	Income £	Expenditure £	Gains and Losses £	Transfers £	At 31.3.24 £
<b>Unrestricted funds</b>						
General Fund	173,574	411,006	(394,485)	4,491	(4,000)	190,586
<i>Designated funds</i>						
Horner Woods	39,459	6,462	(12,221)	-	-	33,700
International Fund	-	-	-	-	4,000	4,000
Tangier	-	29,638	(9,502)	-	-	20,136
	<u>213,033</u>	<u>447,106</u>	<u>(416,208)</u>	<u>4,491</u>	<u>-</u>	<u>248,422</u>
<b>Total Unrestricted Funds</b>	<b>213,033</b>	<b>447,106</b>	<b>(416,208)</b>	<b>4,491</b>	<b>-</b>	<b>248,422</b>
<b>Restricted funds</b>						
Project Kenya	-	17,578	(16,443)	-	-	1,135
	<u>-</u>	<u>17,578</u>	<u>(16,443)</u>	<u>-</u>	<u>-</u>	<u>1,135</u>
<b>TOTAL FUNDS</b>	<b>213,033</b>	<b>464,684</b>	<b>(432,651)</b>	<b>4,491</b>	<b>-</b>	<b>249,557</b>

Horner Woods is a campsite near Minehead, Somerset, leased to Somerset County Scout Council from the National Trust; and let to Scout Groups, schools and other young people groups across the region.

International fund - the County Scout Council facilitates participation for its members attendance at large international events such as the World Scout Jamboree every 3 or 4 years, and sets aside monies to help members participating with the costs of registration etc.

Tangier Scout and Guide Centre is a building in central Taunton leased by Somerset County Scout Council from Somerset Council, and used to provide a meeting place, activity centre, and shop facilities for Scouting and Girl Guiding across the region.

Somerset County Scout Council

Notes to the Financial Statements  
For the year ended 31 March 2024

15 MOVEMENT IN FUNDS (Continued)

Project Kenya - A series of trips to Kenyan schools and missions, and associated fundraising activities, was held 2020-2023. One of the conditions of participation in the trip was a donation to designated schools and missions in Kenya, and other voluntary donations were also made. The Kenya restricted fund represents funds collected for the schools and missions but not yet distributed.

Comparative movement in funds, included in the above are as follows:-

	At 1.4.22 £	Income £	Expenditure £	Gains and Losses £	Transfers £	At 31.3.23 £
<b>Unrestricted Funds</b>						
General Fund	187,777	72,287	(86,554)	64	-	173,574
Designated Horner Woods	40,828	6,178	(7,547)	-	-	39,459
<b>TOTAL FUNDS</b>	<b>228,605</b>	<b>78,465</b>	<b>(94,101)</b>	<b>64</b>	<b>-</b>	<b>213,033</b>

16 ANALYSIS OF NET ASSETS BY FUND

	Fixed Assets £	Current Assets £	Current Liabilities £	Total Funds at 31.3.24 £
<b>Unrestricted Funds</b>				
General Fund	122,351	206,603	(138,368)	190,586
Designated – Horner Woods	-	36,067	(2,367)	33,700
Designated – International fund	-	4,000	-	4,000
Designated -Tangier	-	20,343	(207)	20,136
<b>Restricted Funds</b>				
Restricted - Project Kenya	-	1,135	-	1,135
	122,351	268,148	(140,942)	249,557
	Fixed Assets £	Current Assets £	Current Liabilities £	Total Funds at 31.3.23 £
<b>Unrestricted Funds</b>				
General Fund	116,192	459,894	(402,512)	173,574
Designated – Horner Woods	-	39,459	-	39,459
	116,192	499,353	(402,512)	213,033

17 RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024 (2023: None).

**SOMERSET COUNTY SCOUT COUNCIL**

England & Wales - Charity number 305634

---

# Accounts

---

**Report of the Trustees and  
Unaudited Financial Statements**

**For the year ended  
31 March 2023**

**for  
Somerset County Scout Council**

# Somerset County Scout Council

## Contents of the Financial Statements for the year ended 31 March 2023

	<b>Page</b>
Report of the Trustees	1 – 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 – 16

# **Somerset County Scout Council**

## **Report of the Trustees for the year ended 31 March 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The financial statements have been prepared to give a 'true and fair view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. The departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

### **OBJECTIVES AND ACTIVITIES**

#### **Objectives and Aims**

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 work 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.

#### **Public Benefit**

The Somerset County Scout Council meets the Charity Commission's public benefit criteria under both the advancement of education and advancement of citizenship or community development headings. The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

# **Somerset County Scout Council**

## **Report of the Trustees for the year ended 31 March 2023**

### **ACHIEVEMENT AND PERFORMANCE**

#### **Charitable activities**

#### **County Commissioner's Report**

As we headed into this new year, we saw Scouting in Somerset continue to recover and return to its pre pandemic face to face activities. Both our volunteers and youth members gently returning to their regular weekly meetings, activities days out and camps. The impact of the pandemic becoming very clear in all our membership and showing how important our programme of shared learning, team work and friendships is. Each of our Somerset Scouting districts delivering plans for section focussed camps and days out to support our scouting programme across the county for which I am very grateful for everyone's energy and enthusiasm.

The annual January 2023 membership count demonstrated Somerset's numbers recovering well as our membership numbers showed a steady picture of growth within our scout groups with a 5% increase in our overall membership showing the steady return to face to face scouting during 2022 being welcomed by our communities with members wanting to join and creating a challenge of how to provide scouting to everyone who wants to join.

Squirrel scouting, launched in 2021, continued to grow in Somerset with a further growth to 15 Drey's now working with this younger age group, The groups where squirrels have been introduced benefitting from this young energy.

2022 also permitted the return of planning for international adventures and so we were able to return to our plans for a Somerset unit to visit and volunteer with schools in Nakuru, Kenya in 2023 alongside a Somerset contingent to the World Scout jamboree in Korea.

In May 2022 the Scout Association shared its plans for ongoing transformation of Scouting at its Manchester Basecamp event – our groups and Trustee Boards now working hard to make themselves ready for changes to the structures of our teams, adult membership system, adult training programme and Trustee Boards. Also came a drive for ensuring our Somerset volunteers are compliant with their core mandated training for Safety and Safeguarding. Somerset has also invested in face to face first aid training for its youth facing volunteer roles.

Yet again this has not been a typical normal year yet each one of our volunteers has risen to the challenge and continued to find creative ways to work with our membership. I am in awe of their dedication and skill and very grateful for all their time and energy, I thank everyone who has supported Somerset's Scouting.

**Dawn Wilson**

County Commissioner Somerset Scouts

### **FINANCIAL REVIEW**

#### **Financial position**

#### **Treasurer's Report**

The financial year was the first full year free of restrictions on activities imposed because of the COVID-19 pandemic.

The Scout Council's main source of income derives from a membership charge levied on each young person in the County who is a member. Such fees have begun a strong recovery from pandemic levels, and have been helped by the suspension of a supportive rebate on fees that the Scout Council offered in the past two years; and members in a newly-launched "Squirrels" category for 4-to-6 year olds, who paid membership fees for the first time in the last financial year.

In total the Scout Council's net membership income was £8,419 (19%) up on 2022; and the total income, boosted a return to full activities and by the Scout Council adopting the management of the Horner Woods Campsite increased to £78,465, an increase of 44% on 2022.

## **Somerset County Scout Council**

### **Report of the Trustees for the year ended 31 March 2023**

Expenditure over the year increased to £94,101 (2022: £51,657). The largest increases arose from the resumption of First Aid Training following a suspension over the pandemic period; donations to County members attending the World Scout Jamboree and Project Kenya events; maintenance costs for Horner Woods; and enhanced participation in the "Three Counties" Scouting development initiative.

Overall the Scout Council recorded a deficit on 2023 activities of £15,572, compared to a surplus in the previous year of £5,064.

#### **Investment policy**

The County Scout Council adopts a low-risk strategy to the investment of its funds. Most funds are held in cash using only mainstream banks and savings institutions. Such equity investment as there is uses established and conservative financial platforms.

The County Scout Council's Executive/Board of Trustees regularly monitors the level of bank balances and the interest rates received to ensure that the Council obtains the best value from its banking arrangements consistent with this low-risk approach.

#### **Reserves policy**

The policy on reserves is to hold sufficient liquid reserves to continue the activities of the Somerset County Scout Council should income and fundraising activities fall short for at least 12 months (increased during the 2022-23 financial year from 6 months, in light of the experience of the COVID-19 pandemic). At 31 March 2023, net current assets (including designated funds) stood at £96,841 (2022: £130,713). This remains consistent with the Reserves policy.

#### **Neil Truby**

County Treasurer

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing document**

Somerset County Scout Council's governing documents are those of The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and The Policy, Organisation and Rules of The Scout Association.

#### **How the charity is constituted**

Somerset County Scout Council is a trust established under its rules which are common to all Scouts.

#### **Recruitment and appointment of new trustees**

The Trustees are appointed in accordance with the policy, organisation and rules of The Scout Association.

# Somerset County Scout Council

## Report of the Trustees for the year ended 31 March 2023

### REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number  
305634

#### Principal address

Tangier Scout & Guide Centre  
Castle Street  
Taunton  
Somerset  
TA1 4AS

#### Officers

President Annie Maws

Vice Presidents Bruce Poole  
Gareth Davies  
Margery Williams  
Elizabeth Gass  
Shaun Dale (resigned September 2022)

#### Trustees

##### Ex-officio Members

Adrian Ashford County Chair  
Dawn Wilson County Commissioner (appointed September 22)  
Liz Henderson County Commissioner (resigned September 22)  
Abigail Dare County Youth Commissioner  
Neil Truby County Treasurer  
Bruce Poole County Secretary (appointed September 2022)  
Marian Scott County Secretary (resigned September 2022)

##### Elected Members

Simon Lacey Until 2023  
Richard Marlow Until 2023  
Gareth Davies Until 2024  
Abbie Cook Until 2024  
Lawrence Wilson From September 2022-2025  
Stephen Sharp From September 2022-2025

##### Nominated Members

John Lewis  
Lawrence Wilson  
Tricia Sedgbeer (from September 2022)  
Thom Hold  
Marian Scott  
Scarlett Atherton (from September 2022)

##### Independent Examiner

Sarah Twist FCA DChA  
AC Mole  
Stafford House  
Blackbrook Park Avenue  
Taunton  
TA1 2PX

#### Bankers

Lloyds Bank plc, Taunton

#### The Scout Association Number

151

#### CUSTODIAN TRUSTEES

Scout Association Trust Corporation

The land and buildings are held in the name of the Custodian Trustees.

## **Somerset County Scout Council**

### **Report of the Trustees for the year ended 31 March 2023**

#### **Statement of Trustees' Responsibilities in respect of the accounts**

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 judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice 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. 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 are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the order of the board of trustees on

and signed on its behalf by:

Adrian Ashford – Trustee

## Somerset County Scout Council

### Independent Examiner's Report to the Trustees of Somerset County Scout Council

#### Independent examiner's report to the trustees of Somerset County Scout Council

I report to the charity trustees on my examination of the accounts of Somerset Count Scout Council (the Charity) for the year ended 31 March 2023, which are set out on pages 7 to 16.

#### 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 Act').

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

#### Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of 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 to enable a proper understanding of the accounts to be reached.

Sarah Twist FCA DChA  
AC Mole  
Stafford House  
Blackbrook Park Avenue  
Taunton  
TA1 2PX

Date .....

# Somerset County Scout Council

## Statement of Financial Activities For the year ended 31 March 2023

	Notes	2023 Total Funds £	2022 Total Funds £
<b>INCOME</b>			
Donations and legacies	2	61	2,687
Charitable activities	3	76,174	50,995
Investment income	4	2,134	336
Other income		96	300
		<hr/>	<hr/>
<b>Total Income</b>		78,465	54,318
<b>EXPENDITURE</b>			
Charitable activities	5	94,101	51,657
		<hr/>	<hr/>
<b>Total Expenditure</b>		94,101	51,657
Net gains on investments		64	2,403
		<hr/>	<hr/>
<b>NET (DEFICIT)/SURPLUS</b>		(15,572)	5,064
		<hr/> <hr/>	<hr/> <hr/>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		228,605	223,541
		<hr/>	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>	14	213,033	228,605
		<hr/> <hr/>	<hr/> <hr/>

The notes form part of these financial statements

# Somerset County Scout Council

## Balance Sheet As at 31 March 2023

	Notes	2023 Total Funds £	2022 Total Funds £
<b>FIXED ASSETS</b>			
Tangible assets	9	64,728	64,992
Investments	10	51,464	30,900
		—————	—————
		116,192	97,892
<b>CURRENT ASSETS</b>			
Debtors: amounts falling due within one year	11	157,164	12,811
Investments	12	11,250	12,270
Cash at bank and in hand		330,939	297,820
		—————	—————
		499,353	322,901
<b>CREDITORS</b>			
Amounts falling due within one year	13	(402,512)	(192,188)
		—————	—————
<b>NET CURRENT ASSETS</b>		96,841	130,713
		—————	—————
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		213,033	228,605
		—————	—————
<b>NET ASSETS</b>		213,033	228,605
		=====	=====
<b>FUNDS</b>			
Unrestricted funds	14	213,033	228,605
		—————	—————
<b>TOTAL FUNDS</b>		213,033	228,605
		=====	=====

The financial statements were approved by the Board of Trustees and authorised for issue on  
and were signed on its behalf by:

Adrian Ashford – Trustee

Neil Truby – Trustee

The notes form part of these financial statements

# Somerset County Scout Council

## Notes to the Financial Statements For the year ended 31 March 2023

### 1 ACCOUNTING POLICIES

#### **Basis of preparing the financial statements**

Somerset County Scout Council is a Trust established under the rules of the Scout Association and a registered charity in England and Wales. The address of the registered office is given in the charity information on page 4 of these financial statements. The nature of the charity's operations and principal activities are to promote the development of young people in achieving their full physical, intellectual, social and spiritual potentials as individuals, as responsible citizens and as members of their local, national and international communities.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in these notes.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The charity constitutes a public benefit entity as defined by FRS 102.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (issued October 2019) Charities SORP (FRS102), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011.

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

#### **Going Concern**

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

#### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Voluntary income received by way of donations and gifts is recognised in the statement of financial activities in the period that they are received or where there is sufficient evidence that it is probable that the donation or legacy will be received.

Income from government and other grants whether 'capital' grants or 'revenue' grants is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Income from investments is included in the year in which it is receivable.

# Somerset County Scout Council

## Notes to the Financial Statements For the year ended 31 March 2023

### 1 ACCOUNTING POLICIES (CONTINUED)

#### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement is required and the amount can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

#### **Charitable activities**

Events will be accounted for in the year that the event actually occurs. Income received in advance will be included within deferred income and expenses incurred in advance will be included within accrued expenses.

#### **Fixed Asset Investments**

Listed investments are stated at market value at the balance sheet date. The statement of financial activities includes the net gains and losses arising on revaluations and disposals throughout the year.

Other investments are measured at cost and reviewed annually for impairment.

#### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 10% on reducing balance
Short leasehold	- 10% on reducing balance
Equipment, fixtures and fittings	- 10% - 20% reducing balance

#### **Taxation**

The charity is a registered charity and is therefore exempt from taxation on its income and capital gains to the extent that they are applied for charitable purposes.

#### **VAT**

The charity is not registered for VAT. All income and expenditure is stated inclusive of VAT. Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

#### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

#### **Financial Instruments**

The charity only enters into basic financial instruments that result in the recognition of financial assets and liabilities such as trade and other debtors and creditors together with loans to related parties. Debt instruments, such as trade debtors and creditors, are initially measured at transaction price and subsequently measured at amortised cost.

Financial assets are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the income statement.

# Somerset County Scout Council

## Notes to the Financial Statements For the year ended 31 March 2023

### 1 ACCOUNTING POLICIES (CONTINUED)

#### Critical Accounting Estimates and Judgements

The preparation of the financial statements in conformity with FRS 102 requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income, and expenses. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The charity makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The Trustees consider that there are no critical accounting estimates and judgements that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

#### 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 charges in the Statement of Financial Activities on a straight line basis over the lease term.

### 2 DONATIONS & LEGACIES

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Donations	61	20
Government grant income: Somerset West & Taunton Council	-	2,667
	<hr/>	<hr/>
	61	2,687
	<hr/> <hr/>	<hr/> <hr/>

There were no unfulfilled conditions or other contingencies attached to these grants. The charity has not directly benefited from any other forms of government assistance.

### 3 INCOME FROM CHARITABLE ACTIVITIES

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Events	24,401	7,641
Membership subscriptions	184,080	153,838
Subscriptions payable to UK Scout Association *	(132,307)	(110,484)
	<hr/>	<hr/>
	76,174	50,995
	<hr/> <hr/>	<hr/> <hr/>

\* Membership subscriptions are collected from Scouting Districts on behalf of the UK Scout Association.

## Somerset County Scout Council

### Notes to the Financial Statements For the year ended 31 March 2023

#### 4 INVESTMENT INCOME

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Income from UK investments	-	314
Deposit account interest	2,134	22
	<hr/>	<hr/>
	2,134	336
	<hr/> <hr/>	<hr/> <hr/>

#### 5 CHARITABLE ACTIVITIES COSTS

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Direct costs	92,137	49,692
Support costs	1,964	1,965
	<hr/>	<hr/>
	94,101	51,657
	<hr/> <hr/>	<hr/> <hr/>

#### 6 INDEPENDENT EXAMINER'S REMUNERATION

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Independent examiner's fee	1,964	2,000
<i>Predecessor firm</i> - Independent examiner's fee	-	(35)
	<hr/>	<hr/>
	1,964	1,965
	<hr/> <hr/>	<hr/> <hr/>

#### 7 TRUSTEES' EXPENSES

Expenses totalling £1,348 (2022: £882) were reimbursed to 4 trustees (2022: 2) Trustees during the year.

#### 8 KEY MANAGEMENT PERSONNEL

The key management personnel of the charity are the board of Trustees. No remuneration was paid to the key management in the year (2022: Nil).

## Somerset County Scout Council

### Notes to the Financial Statements For the year ended 31 March 2023

#### 9 TANGIBLE FIXED ASSETS

	Freehold Property £	Equipment Fixtures & Fittings £	Restated Totals £
<b>Cost</b>			
At 1 April 2022	91,537	89,559	181,096
Additions	-	4,674	4,674
	-----	-----	-----
At 31 March 2023	91,537	94,233	185,770
	-----	-----	-----
<b>Depreciation</b>			
At 1 April 2022	44,284	69,820	114,104
Charge for year	3,669	3,269	6,938
	-----	-----	-----
At 31 March 2023	47,953	73,089	121,042
	-----	-----	-----
<b>Net Book Value</b>			
At 31 March 2023	43,584	21,144	64,728
	=====	=====	=====
At 31 March 2022	47,253	19,739	66,992
	=====	=====	=====

Included in cost or valuation of land and buildings is freehold land of £10,561 (2022: £10,561) which is not depreciated.

#### 10 FIXED ASSET INVESTMENTS

Listed Investments	Market Value £
At 1 April 2022	30,900
Additions	20,500
Revaluations	64
	-----
At 31 March 2023	51,464
	-----
At 31 March 2022	30,900
	=====

There were no investment assets outside the UK.

#### Other investments – Tangier Scout and Guide Centre

Somerset County Scout Council have a tri-party agreement in relation to the Tangier Scout and Guide Centre, with the Scout District and the Guide divisions. Each party holds a one third share in the Centre. The share held by the Scout Council is accounted for as a fixed asset investment and recorded at cost of Nil. The results of the Tangier Scout and Guide Centre are disclosed in note 17.

## Somerset County Scout Council

### Notes to the Financial Statements For the year ended 31 March 2023

#### 11 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Prepayments and accrued income	157,164	12,811
	<u>157,164</u>	<u>12,811</u>

#### 12 CURRENT ASSET INVESTMENTS

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
COIF account – held for the Tangier Scout and Guide Centre	11,250	11,250
Scout Association holding	-	1,020
	<u>11,250</u>	<u>12,270</u>

#### 13 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Other creditors	4,387	6,573
Accruals and deferred income	246,323	40,060
Subscriptions in advance	140,552	134,305
Amounts owed to the Tangier Scout and Guide Centre	11,250	11,250
	<u>402,512</u>	<u>192,188</u>

Deferred income relates to income received for Project Kenya, World Scout Jamboree and the SKI24 ski trip as these events are scheduled to be held after the end of the accounting year.

## Somerset County Scout Council

### Notes to the Financial Statements For the year ended 31 March 2023

#### 14 MOVEMENT IN FUNDS

	At 1.4.22 £	Income £	Expenditure £	Gains and Losses £	Transfers £	At 31.3.23 £
<b>Unrestricted funds</b>						
General Fund	187,777	72,287	(86,554)	64	-	173,574
Designated – Horner Woods	40,828	6,178	(7,547)	-	-	39,459
<b>TOTAL FUNDS</b>	<b>228,605</b>	<b>78,465</b>	<b>(94,101)</b>	<b>64</b>	<b>-</b>	<b>213,033</b>

Comparative movement in funds, included in the above are as follows:-

	At 1.4.21 £	Income £	Expenditure £	Gains and Losses £	Transfers £	At 31.3.22 £
<b>Unrestricted funds</b>						
General Fund	223,541	54,318	(51,657)	2,403	(40,828)	187,777
Designated – Horner Woods	-	-	-	-	40,828	40,828
<b>TOTAL FUNDS</b>	<b>223,541</b>	<b>54,318</b>	<b>(51,657)</b>	<b>2,403</b>	<b>-</b>	<b>228,605</b>

#### 15 ANALYSIS OF NET ASSETS BY FUND

	Fixed Assets £	Current Assets £	Current Liabilities £	Total Funds at 31.3.23 £
<b>Unrestricted funds</b>				
General Fund	116,192	459,894	(402,512)	173,574
Designated – Horner Woods	-	39,459	-	39,459
	116,192	499,353	(402,512)	213,033

	Fixed Assets £	Current Assets £	Current Liabilities £	Total Funds at 31.3.22 £
<b>Unrestricted funds</b>				
General Fund	97,892	281,073	(191,188)	187,777
Designated – Horner Woods	-	41,828	(1,000)	40,828
	<b>97,892</b>	<b>322,901</b>	<b>(192,188)</b>	<b>228,605</b>

## Somerset County Scout Council

### Notes to the Financial Statements For the year ended 31 March 2023

#### 16 RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023 (2022: None).

#### 17 TANGIER SCOUT AND GUIDE CENTRE

##### Detailed Profit & Loss Account for the year ended 31 March 2023

	2023 £	2022 £
Income	10,191	14,087
Establishment costs	(12,304)	(9,198)
Administrative expenses	(5,689)	(5,610)
	<hr/>	<hr/>
<b>NET (LOSS)/PROFIT</b>	<b>(7,802)</b>	<b>(721)</b>
	<hr/>	<hr/>

##### Balance Sheet as at 31 March 2023

	2023 £	2022 £
<b>Fixed assets</b>	1	1
<b>Current assets</b>		
Trade debtors	1,725	1,954
Loan to Somerset County Scout Council (held in COIF account)	11,250	11,250
Cash and bank	13,004	19,214
	<hr/>	<hr/>
	25,979	32,418
<b>Less Current liabilities</b>		
Accruals	(1,363)	-
	<hr/>	<hr/>
<b>NET ASSETS</b>	<b>24,617</b>	<b>32,419</b>
	<hr/> <hr/>	<hr/> <hr/>
<b>FINANCED BY</b>		
<b>CAPITAL ACCOUNT</b>	<b>24,617</b>	<b>32,419</b>
	<hr/> <hr/>	<hr/> <hr/>

The Council has an interest in the Tangier Centre, which is included within the accounts as a fixed asset investment at cost. The above information provides the financial position of the Tangier Centre at the year end, for information purposes only.

**SOMERSET COUNTY SCOUT COUNCIL**

England & Wales - Charity number 305634

---

# Accounts

---

**Report of the Trustees and  
Unaudited Financial Statements**

**For the year ended  
31 March 2022**

**for  
Somerset County Scout Council**

# Somerset County Scout Council

## Contents of the Financial Statements for the year ended 31 March 2022

	<b>Page</b>
Report of the Trustees	1 – 6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Financial Statements	10 – 18

# Somerset County Scout Council

## Report of the Trustees for the year ended 31 March 2022

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The financial statements have been prepared to give a 'true and fair view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. The departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

### OBJECTIVES AND ACTIVITIES

#### Objectives and Aims

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 work 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.

#### Public Benefit

The Somerset County Scout Council meets the Charity Commission's public benefit criteria under both the advancement of education and advancement of citizenship or community development headings. The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

# **Somerset County Scout Council**

## **Report of the Trustees for the year ended 31 March 2022**

### **ACHIEVEMENT AND PERFORMANCE**

#### **Charitable activities**

#### **County Commissioner's Report**

Despite another whole year of global upheaval and disruption, over a thousand local volunteers have continued to provide Scouting experiences in a variety of ingenious and different ways to our youth members. In addition, many more adults have provided support, leadership, administration, governance and management that keeps our activities safe, organised and progressive.

In April 2021, our media and programme teams hosted Somerset's second virtual camp of the pandemic - St George's Big Weekend. Fifty freely accessible activity videos were available on our virtual campsite (via the County website). Catering for all sections, this generated lots of excitement and activity across Somerset, but our reach was in fact global with Scouts in Australia, USA, India, Canada, Portugal taking part. During the weekend, young people and their families watched our live segments, posted comments and photos and got involved... our Facebook page had just under 12,000 engagements.

Virtual Scouting has now become part of the way we operate, and although it is not what any of our volunteers signed up for or expected, it has had additional positive outcomes.

When Scouting is being transmitted into homes on a regular basis, it becomes much more visible to parents, especially for younger sections. Many parents enjoyed getting involved as much as their children did and we are now seeing the impact of this, as a number have signed up to volunteer on a more permanent basis.

Following the significant loss in members during the first year of the pandemic, whilst face-to-face Scouting was suspended for long periods of time, the January 2022 census demonstrated our youth membership being well on the way to recovering to pre-Covid levels in each District.

A huge good news story was the launch of Squirrel Scouts for four & five year olds. This section has been popular with both young people and adults alike and by the end of the financial year (March 2022), there were ten Squirrel Dreys open across the County, being supported by a new Assistant County Commissioner (Squirrel Scouts).

The County Executive (Board of Trustees) has continued to offer robust support to local Scouting with a range of initiatives. This has included grants for groups who have struggled financially during the pandemic, developing the range of equipment available in the County stores, further financially supporting the extension of the capabilities and content of our website, in particular for training and adult support. We have doubled our financial commitment to the 'Three Counties Project', which means that more groups in Somerset will benefit from the extended range of support services being offered by our paid development officers (who are managed by the HQ Regional Services Team). With the disruptions caused by Covid, the three year time span of this project has been extended with approval from the Project Board and our co-funders (the Scout Grants Board) and the project will therefore extend into 2023.

In the late spring, the UK HQ and the Polish organisers of Eurojam 2021 (postponed from 2020 due to Covid-19) sadly made the decision to cancel the event rather than take further financial risks by postponing again. Our participating patrols from Somerset were, like everyone else, very disappointed.

Somerset County's Project Kenya 2022 was further postponed by agreement of the County Leadership team and the Executive Committee in the autumn 2021 (due to Covid-19 physical and perception risks). This will now take place during August 2023. By March 2022, approximately 60 Explorer Scouts and Network members had joined the expedition.

Somerset has formed a Unit of 27 Explorer Scouts (and 3 Leaders) who will join 40,000 Scouts from all over the globe in travelling to the World Scout Jamboree in South Korea in August 2023. Our unit will be completed by a patrol of 9 Bermudan Scouts.

## **Somerset County Scout Council**

### **Report of the Trustees for the year ended 31 March 2022**

#### **County Commissioner's Report (continued)**

At the beginning of the previous financial year, only 60% of the volunteers in Somerset had up to date safety and safeguarding training on their record. By September 2021, that number had improved to 99%. Somerset moved from having one of the worst compliance figures in the UK to one of the best. This was due to the hard work, dedication and extreme patience of a small number of people who cajoled all non-compliant volunteers to complete this essential and vital training on line or via workbooks, which were sent by post. We cannot expose our youth members or ourselves to the risk of having inadequately trained volunteers.

During the pandemic it has been difficult for many of our volunteers to keep up with their First Aid training. Early in 2022, the County Executive committee agreed to fund an external First Aid provider, sourced and supported by our training team, to deliver multiple courses across the County. Our compliance figures for First Aid are therefore steadily improving, but there is more work to be done.

After each national (Covid-19) lockdown, the work involved in risk assessments to ensure delivery of Covid safe activities has been significant, and many of our volunteers have gone above and beyond their usual commitments to achieve this.

During 2021, the Scouts modified and enhanced the expectations regarding activity risk assessments. We partnered with the HQ Regional Services Team in the late spring of 2021 to provide webinars to support volunteers with these changes.

The County camp site at Horner Wood, Exmoor, is now being managed collaboratively by a small group of volunteers and the proper governance of this valuable asset has been secured.

Despite the effects of Covid-19 on our total youth membership during the height of the pandemic, the national census in January 2022 demonstrated that our numbers are recovering well.

Somerset Scouts is thriving and continues to offer challenging experiences to our youth membership.

**Elizabeth A Henderson**  
**County Commissioner**

#### **FINANCIAL REVIEW** **Financial position** **Treasurer's Report**

The financial year has been included the gradual restoration of Scouting activity across the County, as the country emerges from the constraints of the COVID-19 pandemic.

The County Scout Council is involved with 2 major international events planned for 2023, the World Scout Jamboree in South Korea, and the previously-postponed Project Kenya visit to a Mission. Much of my time has been taken up in processing payments from the almost 100 participants to these events.

As the accounts note, several changes have been made to the financial statements of the Scout Council, namely:

- A change to the timing of how we record subscriptions received from County members and paid on to the Scout Association
- The introduction for the first time of the financial affairs of the Horner Wood campsite into our accounts
- A change in the treatment of the Scout Council's interest in the Tangier Management Committee

## **Somerset County Scout Council**

### **Report of the Trustees for the year ended 31 March 2022**

#### **Treasurer's Report (continued)**

In order to help Scouting in the County recover from pandemic restrictions, in 2022 the County Scout Council was able to offer a modest discount on the charge it passes on to all Scout Groups in the County, via its Districts. It also provided direct financial assistance to several Scout Groups in our County who, through depletion of membership income, were struggling to pay their Membership Subscriptions.

During the period the Trustees, whilst recognising that the Council has many fixed costs, have concentrated on minimising avoidable expenditure during the period. Despite the 13% reduction in net Membership Income compared with the last full year before pandemic occasioned by the reduction in such income from the County's Groups, this prudence, together with some government assistance, has enabled the Scout Council to return a modest surplus on its activities in the financial year to 31st March 2022.

#### **Investment policy**

The County Scout Council adopts a low-risk strategy to the investment of its funds. All funds are held in cash using only mainstream banks and savings institutions. Such equity investment as there is uses established and conservative financial platforms.

The County Scout Council's Executive/Board of Trustees regularly monitors the level of bank balances and the interest rates received to ensure that the Council obtains the best value from its banking arrangements consistent with this low-risk approach.

#### **Reserves policy**

The policy on reserves is to hold sufficient liquid reserves to continue the activities of the Somerset County Scout Council should income and fundraising activities fall short for at least 6 months. At 31 March 2022, net current assets (including designated funds) stood at £130,713. This is in excess of the required level.

#### **Neil Truby**

County Treasurer

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing document**

Somerset County Scout Council's governing documents are those of The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and The Policy, Organisation and Rules of The Scout Association.

#### **How the charity is constituted**

Somerset County Scout Council is a trust established under its rules which are common to all Scouts.

#### **Recruitment and appointment of new trustees**

The Trustees are appointed in accordance with the policy, organisation and rules of The Scout Association.

# Somerset County Scout Council

## Report of the Trustees for the year ended 31 March 2022

### REFERENCE AND ADMINISTRATIVE DETAILS

**Registered Charity number**  
305634

#### **Principal address**

Tangier Scout & Guide Centre  
Castle Street  
Taunton  
Somerset  
TA1 4AS

#### **Officers**

President	Annie Maws
Vice Presidents	Bruce Poole Gareth Davies Margery Williams Elizabeth Gass Shaun Dale

#### **Trustees**

<b>Ex-officio Members</b>	Adrian Ashford Liz Henderson Abigail Dare Neil Truby Marian Scott	County Chair County Commissioner County Youth Commissioner County Treasurer County Secretary
---------------------------	---	--

<b>Elected Members</b>	Tricia Sedgebeer Simon Lacey Bruce Poole Richard Marlow Gareth Davies Abbie Cook Chris Jones	Until 2022 Until 2023 Until 2023 Until 2023 re-elected until 2024 Elected Sept 2021 until 2024 Resigned Sept 2021
------------------------	--	---

<b>Nominated Members</b>	John Lewis Lawrence Wilson Thorn Hold Marian Scott	(from Sept 2021)
--------------------------	---	------------------

<b>Independent Examiner</b>	Alexandra Shore FCA DChA AC Mole Stafford House Blackbrook Park Avenue Taunton TA1 2PX
-----------------------------	---

#### **Bankers**

Lloyds Bank plc, Taunton

#### **The Scout Association Number**

151

#### **CUSTODIAN TRUSTEES**

Scout Association Trust Corporation

The land and buildings are held in the name of the Custodian Trustees.

## **Somerset County Scout Council**

### **Report of the Trustees for the year ended 31 March 2022**

#### **Statement of Trustees' Responsibilities in respect of the accounts**

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 judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice 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. 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 are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the order of the board of trustees on

and signed on its behalf by:

Adrian Ashford – Trustee

## Somerset County Scout Council

### Independent Examiner's Report to the Trustees of Somerset County Scout Council

#### Independent examiner's report to the trustees of Somerset County Scout Council

I report to the charity trustees on my examination of the accounts of Somerset Count Scout Council (the Charity) for the year ended 31 March 2022, which are set out on pages 8 to 17.

#### 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 Act').

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

#### Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of 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 to enable a proper understanding of the accounts to be reached.

Alexandra Shore FCA DChA  
AC Mole  
Stafford House  
Blackbrook Park Avenue  
Taunton  
TA1 2PX

Date .....

# Somerset County Scout Council

## Statement of Financial Activities For the year ended 31 March 2022

	Notes	2022 Total Funds £	Restated 2021 Total Funds £
<b>INCOME</b>			
Donations and legacies	2	2,687	20,011
Charitable activities	3	50,995	67,724
Investment income	4	336	970
Other income		300	-
		<hr/>	<hr/>
<b>Total Income</b>		54,318	88,705
<b>EXPENDITURE</b>			
Charitable activities	5	51,657	51,514
		<hr/>	<hr/>
<b>Total Expenditure</b>		51,657	51,514
Net gains on investments		2,403	4,061
		<hr/>	<hr/>
<b>NET INCOME</b>		5,064	41,252
		<hr/>	<hr/>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		223,541	182,289
		<hr/>	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>	14	228,605	223,541
		<hr/>	<hr/>

The notes form part of these financial statements

# Somerset County Scout Council

## Balance Sheet As at 31 March 2022

	Notes	2022 Total Funds £	Restated 2021 Total Funds £
<b>FIXED ASSETS</b>			
Tangible assets	9	66,992	73,791
Investments	10	30,900	21,497
		<hr/>	<hr/>
		97,892	95,288
<b>CURRENT ASSETS</b>			
Debtors: amounts falling due within one year	11	12,811	14,665
Investments	12	12,270	12,269
Cash at bank and in hand		297,820	298,526
		<hr/>	<hr/>
		322,901	325,460
<b>CREDITORS</b>			
Amounts falling due within one year	13	(192,188)	(197,207)
		<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		130,713	128,253
		<hr/>	<hr/>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		228,605	223,541
		<hr/>	<hr/>
<b>NET ASSETS</b>		228,605	223,541
		<hr/>	<hr/>
<b>FUNDS</b>			
Unrestricted funds	14	228,605	223,541
		<hr/>	<hr/>
<b>TOTAL FUNDS</b>		228,605	223,541
		<hr/>	<hr/>

The financial statements were approved by the Board of Directors and authorised for issue on  
and were signed on its behalf by:

Adrian Ashford – Trustee

Neil Truby – Trustee

The notes form part of these financial statements

# Somerset County Scout Council

## Notes to the Financial Statements For the year ended 31 March 2022

### 1 ACCOUNTING POLICIES

#### **Basis of preparing the financial statements**

Somerset County Scout Council is a Trust established under the rules of the Scout Association and a registered charity in England and Wales. The address of the registered office is given in the charity information on page 5 of these financial statements. The nature of the charity's operations and principal activities are to promote the development of young people in achieving their full physical, intellectual, social and spiritual potentials as individuals, as responsible citizens and as members of their local, national and international communities.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in these notes.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The charity constitutes a public benefit entity as defined by FRS 102.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (issued October 2019) Charities SORP (FRS102), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011.

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

#### **Going Concern**

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

#### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Voluntary income received by way of donations and gifts is recognised in the statement of financial activities in the period that they are received or where there is sufficient evidence that it is probable that the donation or legacy will be received.

Income from government and other grants whether 'capital' grants or 'revenue' grants is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Income from investments is included in the year in which it is receivable.

# Somerset County Scout Council

## Notes to the Financial Statements For the year ended 31 March 2022

### 1 ACCOUNTING POLICIES (CONTINUED)

#### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement is required and the amount can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

#### **Charitable activities**

Events will be accounted for in the year that the event actually occurs. Income received in advance will be included within deferred income and expenses incurred in advance will be included within accrued expenses.

#### **Fixed Asset Investments**

Listed investments are stated at market value at the balance sheet date. The statement of financial activities includes the net gains and losses arising on revaluations and disposals throughout the year.

Other investments are measured at cost and reviewed annually for impairment.

#### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 10% on reducing balance
Short leasehold	- 10% on reducing balance
Equipment, fixtures and fittings	- 10% - 20% reducing balance

#### **Taxation**

The charity is a registered charity and is therefore exempt from taxation on its income and capital gains to the extent that they are applied for charitable purposes.

#### **VAT**

The charity is not registered for VAT. All and expenditure is stated inclusive of VAT. Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

#### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

#### **Financial Instruments**

The charity only enters into basic financial instruments that result in the recognition of financial assets and liabilities such as trade and other debtors and creditors together with loans to related parties. Debt instruments, such as trade debtors and creditors, are initially measured at transaction price and subsequently measured at amortised cost.

Financial assets are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the income statement.

# Somerset County Scout Council

## Notes to the Financial Statements For the year ended 31 March 2022

### 1 ACCOUNTING POLICIES (CONTINUED)

#### Critical Accounting Estimates and Judgements

The preparation of the financial statements in conformity with FRS 102 requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income, and expenses. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The charity makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The Trustees consider that there are no critical accounting estimates and judgements that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

#### 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 charges in the Statement of Financial Activities on a straight line basis over the lease term.

#### Prior period adjustments

Where an error or omission is identified in respect of comparative figures this is adjusted in the preceding period. Details of prior period adjustments are included within the notes to the financial statements.

### 2 DONATIONS & LEGACIES

	2022	Restated 2021
	£	£
Donations	20	11
Government grant income: Somerset West & Taunton Council	2,667	20,000
	<u>2,687</u>	<u>20,011</u>

There were no unfulfilled conditions or other contingencies attached to these grants. The charity has not directly benefited from any other forms of government assistance.

### 3 INCOME FROM CHARITABLE ACTIVITIES

	2022	Restated 2021
	£	£
Events	7,641	6,467
Membership subscriptions	153,838	184,207
Subscriptions payable to UK Scout Association *	(110,484)	(122,950)
	<u>50,995</u>	<u>67,724</u>

\* Membership subscriptions are collected from Scouting Districts on behalf of the UK Scout Association.

## Somerset County Scout Council

### Notes to the Financial Statements For the year ended 31 March 2022

4	INVESTMENT INCOME	2022	Restated
		£	2021 £
	Income from UK investments	314	942
	Deposit account interest	22	28
		<hr/>	<hr/>
		336	970
		<hr/>	<hr/>
5	CHARITABLE ACTIVITIES COSTS	2022	Restated
		£	2021 £
	Direct costs	49,692	48,953
	Support costs	1,965	2,561
		<hr/>	<hr/>
		51,657	51,514
		<hr/>	<hr/>
6	INDEPENDENT EXAMINER'S REMUNERATION	2022	2021
		£	£
	Independent examiner's fee	2,000	-
	<i>Predecessor firm</i> - Independent examiner's fee	(35)	1,985
		<hr/>	<hr/>
		1,965	1,985
		<hr/>	<hr/>

#### 7 TRUSTEES' EXPENSES

Expenses totalling £882 (2021: £180) were reimbursed to 2 (2021: 1) Trustees during the year.

#### 8 KEY MANAGEMENT PERSONNEL

The key management personnel of the charity are the board of Trustees. No remuneration was paid to the key management in the year. (2021: Nil)

## Somerset County Scout Council

### Notes to the Financial Statements For the year ended 31 March 2022

#### 9 TANGIBLE FIXED ASSETS

	Freehold Property £	Equipment Fixtures & Fittings £	Restated Totals £
<b>Cost</b>			
At 1 April 2021	91,537	88,873	180,410
Additions	-	686	686
	-----	-----	-----
At 31 March 2022	91,537	89,559	181,096
	-----	-----	-----
<b>Depreciation</b>			
At 1 April 2021	40,207	66,412	106,619
Charge for year	4,077	3,408	7,485
	-----	-----	-----
At 31 March 2022	44,284	69,820	114,104
	-----	-----	-----
<b>Net Book Value</b>			
At 31 March 2022	47,253	19,739	66,992
	=====	=====	=====
At 31 March 2021	51,330	22,461	73,791
	=====	=====	=====

Included in cost or valuation of land and buildings is freehold land of £10,561 (2021: £10,561) which is not depreciated.

#### 10 FIXED ASSET INVESTMENTS

Listed Investments	Market Value £
At 1 April 2021	21,497
Additions	7,000
Revaluations	2,403
	-----
At 31 March 2022	30,900
	-----
At 31 March 2021	21,497
	=====

There were no investment assets outside the UK.

#### Other investments – Tangier Scout and Guide Centre

Somerset County Scout Council have a tri-party agreement in relation to the Tangier Scout and Guide Centre, with the Scout District and the Guide divisions. Each party holds a one third share in the Centre. The share held by the Scout Council is accounted for as a fixed asset investment and recorded at cost of Nil. The results of the Tangier Scout and Guide Centre are disclosed in note 18.

## Somerset County Scout Council

### Notes to the Financial Statements For the year ended 31 March 2022

<b>11</b>	<b>DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		
		<b>2022</b>	<b>2021</b>
		£	£
	Other debtors	-	14,017
	Prepayments and accrued income	12,811	648
		<hr/>	<hr/>
		12,811	14,665
		<hr/> <hr/>	<hr/> <hr/>
<b>12</b>	<b>CURRENT ASSET INVESTMENTS</b>		
		<b>2022</b>	<b>2021</b>
		£	£
	COIF account – held for the Tangier Scout and Guide Centre	11,250	11,250
	Scout Association holding	1,020	1,019
		<hr/>	<hr/>
		12,270	12,269
		<hr/> <hr/>	<hr/> <hr/>
<b>13</b>	<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		
		<b>2022</b>	<b>Restated</b>
		£	<b>2021</b>
		£	£
	Other creditors	6,573	13,078
	Accruals and deferred income	40,060	19,041
	Subscriptions in advance	134,305	153,838
	Amounts owed to the Tangier Scout and Guide Centre	11,250	11,250
		<hr/>	<hr/>
		192,188	197,207
		<hr/> <hr/>	<hr/> <hr/>

Deferred income relates to income received for Project Kenya and World Scout Jamboree as these events are scheduled to be held after the end of the accounting year.

## Somerset County Scout Council

### Notes to the Financial Statements For the year ended 31 March 2022

#### 14 MOVEMENT IN FUNDS

	Restated At 1.4.21 £	Income £	Expenditure £	Gains and Losses £	Transfers £	At 31.3.22 £
<b>Unrestricted funds</b>						
General Fund	223,541	54,318	(51,657)	2,403	(40,828)	187,777
Designated – Horner Woods	-	-	-	-	40,828	40,828
<b>TOTAL FUNDS</b>	<b>223,541</b>	<b>54,318</b>	<b>(51,657)</b>	<b>2,403</b>	<b>-</b>	<b>228,605</b>

Comparative movement in funds, included in the above are as follows:-

	Restated At 1.4.20 £	Restated Income £	Restated Expenditure £	Gains and Losses £	Transfers £	Restated At 31.3.21 £
<b>Unrestricted funds</b>						
General Fund	182,289	88,705	(51,514)	4,061	-	223,541
Designated – Horner Woods	-	-	-	-	-	-
<b>TOTAL FUNDS</b>	<b>182,289</b>	<b>88,705</b>	<b>(51,514)</b>	<b>4,061</b>	<b>-</b>	<b>223,541</b>

#### 15 ANALYSIS OF NET ASSETS BY FUND

	Fixed Assets £	Current Assets £	Current Liabilities £	Total Funds at 31.3.22 £
<b>Unrestricted funds</b>				
General Fund	97,892	281,073	(191,188)	187,777
Designated – Horner Woods	-	41,828	(1,000)	40,828
	<b>97,892</b>	<b>322,901</b>	<b>(192,188)</b>	<b>228,605</b>
	<b>Restated Fixed Assets £</b>	<b>Restated Current Assets £</b>	<b>Restated Current Liabilities £</b>	<b>Restated Total Funds at 31.3.21 £</b>
<b>Unrestricted funds</b>				
General Fund	95,288	325,460	(197,207)	223,541
Designated – Horner Woods	-	-	-	-
	<b>95,288</b>	<b>325,460</b>	<b>(197,207)</b>	<b>223,541</b>

## Somerset County Scout Council

### Notes to the Financial Statements For the year ended 31 March 2022

#### 16 RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022 (2021: None).

#### 17 PRIOR YEAR RESTATEMENTS

##### Income recognition

The prior year comparatives have been restated to reflect a correction to the recognition of membership income. It was identified that membership income had not been recognised in accordance with Scout Association Guidance, and therefore had been recognised in the incorrect period. The impact of this restatement is to increase income from charitable activities in the prior period by £17,903. In addition, the restatement decreased income recognised in prior periods, resulting in a reduction to net assets as at 1 April 2020 of £61,257.

##### Investment classification

The prior year comparatives have been restated to reflect a correction to the accounting for the Tangier Scout and Guide Centre. Previously the results of Tangier Scout and Guide Centre were included as part of Somerset County Scout Council's reported income and expenditure. However, the Council does not have control over the Tangier Centre and therefore this treatment was incorrect.

In accordance with the Statement of Recommended Practice, the interest which the Council holds in the Tangier Scout and Guide Centre should be shown as a fixed asset investment. As a result, income of £23,255 and expenditure of £12,431 has been removed from the prior year comparatives. In addition, the restatement reduced net income recognised in prior periods, resulting in a total reduction to net assets as at 1 April 2020 of £23,316.

The results of the Tangier Scout and Guide Centre are disclosed in notes 18 & 19.

##### Income & expenditure recognition

During the year the Trustees identified that Somerset County Scout Council held the lease for Horner Woods campsite. Historically this site had been run by a third party and income not recognised by Somerset County Scout Council. The prior year comparatives have been therefore restated to include the income and expenditure of £10,006 generated during 2020/2021 by Horner Woods and the net assets held of £39,579.

The effect of the prior year adjustments on the reserves at 1 April 2020 are as follows:

	Unrestricted General Fund £	Tangier Scout & Guide Centre Fund £	Total Funds £
<b>As previously reported</b>	213,973	22,316	236,289
Prior year adjustments:			
Membership income	(61,257)	-	(61,257)
Tangier Scout and Guide Centre	-	(22,316)	(22,316)
Horner Woods	29,573	-	29,573
	<hr/>	<hr/>	<hr/>
As restated at 1 April 2020	182,289	-	182,289
	<hr/>	<hr/>	<hr/>

## Somerset County Scout Council

### Notes to the Financial Statements For the year ended 31 March 2022

#### 18 TANGIER SCOUT AND GUIDE CENTRE

##### Detailed Profit & Loss Account for the year ended 31 March 2022

	2022 £	2021 £
Income	14,087	23,255
Establishment costs	(9,198)	(6,929)
Administrative expenses	(5,610)	(5,502)
	<hr/>	<hr/>
<b>NET (LOSS)/PROFIT</b>	<b>(721)</b>	<b>10,824</b>
	<hr/>	<hr/>

##### Balance Sheet as at 31 March 2022

	2022 £	2021 £
Fixed assets	1	1
<b>Current assets</b>		
Trade debtors	1,954	-
Loan to Somerset County Scout Council (held in COIF account)	11,250	11,250
Cash and bank	19,214	21,889
	<hr/>	<hr/>
	32,418	33,139
	<hr/>	<hr/>
<b>NET ASSETS</b>	<b>32,419</b>	<b>33,140</b>
	<hr/>	<hr/>
<b>FINANCED BY</b>		
<b>CAPITAL ACCOUNT</b>	<b>32,419</b>	<b>33,140</b>
	<hr/>	<hr/>

The Council has an interest in the Tangier Centre, which is included within the accounts as a fixed asset investment at cost. The above information provides the financial position of the Tangier Centre at the year end, for information purposes only.

**SOMERSET COUNTY SCOUT COUNCIL**

England & Wales - Charity number 305634

---

# Accounts

---

**Report of the Trustees and**  
**Unaudited Financial Statements**  
**for the Year Ended 31 March 2021**  
**for**  
**Somerset County Scout Council**

MHA Monahans  
Chartered Accountants  
Fortescue House  
Court Street  
Trowbridge  
Wiltshire  
BA14 8FA

**Somerset County Scout Council**

**Contents of the Financial Statements**  
**for the Year Ended 31 March 2021**

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 5
<b>Independent Examiner's Report</b>	6
<b>Statement of Financial Activities</b>	7
<b>Balance Sheet</b>	8
<b>Notes to the Financial Statements</b>	9 to 14

## **Somerset County Scout Council**

### **Report of the Trustees** **for the Year Ended 31 March 2021**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

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.

##### **Public benefit**

The Somerset County Scout Council meets the Charity Commission's public benefit criteria under both the advancement of education and the advancement of citizenship or community development headings.

## Somerset County Scout Council

### Report of the Trustees for the Year Ended 31 March 2021

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

##### **County Commissioners Report**

In the face of the Covid-19 global pandemic, face to face Scouting was completely suspended on March 16th 2020 by The Scout Association. As the new financial year began in April 2020, the UK had already been in lockdown for two weeks. Our adult volunteers were embarking on a lengthy, unknown, unplanned and entirely unprecedented journey which was to involve virtual Scouting via many means, whilst also dealing with the new realities of life.

Sections across the County continued to meet and deliver Scouting by a wide variety of virtual means. Somerset County management, media and programme teams supported this robustly, by providing a new Scouting at Home resource on the website - with new activities for every section added weekly for leaders to use with all age groups, including Network. This was quickly adopted by colleagues across the whole South West, and we now host 'South West Scouting at Home', which links to the websites of every county in the region. As well as programme resources, we also provided information and instructions for leaders who may feel less confident in using video conferencing and other media channels.

In addition, we ran a County-wide virtual comp for all sections in May, which was a huge success. Participants came not only from all over Somerset but also from the rest of the UK. We also welcomed a number of international groups. The key to the positive feedback was the hard work of the dedicated media team over the 36 hours of the camp - responding and interacting with every single engagement online and on social media, so that each young person felt included. We are all learning lessons from these virtual events which will serve us well in the future as normality returns. The County Scoutcrow event saw young people from all over Somerset building Scout-themed scarecrows - life sized, miniature, indoors and outdoors.

On St George's Day, 23rd April 2020, Somerset led a campaign to encourage members to join the Thursday clapping for keyworkers in their uniforms. This idea was adopted nationally. After the applause, the County Commissioner led the renewal of promises via Facebook Live from the Somerset page and this was also streamed by districts and groups to reach a very large number of members across the County.

A County online Act of Remembrance was held during Blackdown District's virtual camp in November.

In December 2020, the County Executive upgraded our OSM package to the Gold Plus level for all Sections and Units - this now includes a large number of extra features for Programme, Badges, Group Management and Parent Portal.

At Christmas, the County Executive paid for all sections in Somerset to enjoy the online Pantomime, Jack and the Beanstalk, produced by (former Chief Scout) Peter Duncan's theatre company. This was much enjoyed and a boost for many of our groups, whose annual panto visits or Christmas parties had been cancelled.

The steering group for the Three Counties Project furloughed all our funded staff until August 2020. Our partner funders (Youth Investment Fund and The Scout Association grants board) agreed to extend funding after the agreed end of the projects, to accommodate the time lost due to Covid-19.

Face to face training was not possible due to lockdown regulations and social distancing limitations on large group gatherings for the entire financial year. Online validation was very successfully rolled out via the County website. Increasing numbers of training modules became available online and these were encouraged. The County training and media teams worked diligently to further develop our digital tools and website information to support ongoing learning for volunteers despite the imposed restrictions of Covid-19.

A huge amount of work was accomplished to significantly improve our compliance with safety and safeguarding training across the County.

On 6th July 2020, the National Youth Agency de-escalated the readiness level from Red to Amber. Groups of up to 15 members could meet outdoors, with precautions in place. Any section that wished to re-start must have been approved to do so by their district, following the completion of the appropriate risk assessment process. The work involved in 'Return to Scouting' risk assessments and in ensuring the delivery of Covid safe activities must not be underestimated, especially in a constantly changing environment, and we are very grateful to all the volunteers who have gone above and beyond their usual commitments.

However, before the end of the financial year, England had experienced 2 more lengthy national lockdowns, meaning that the opportunities for any face-to-face Scouting before late March 2021 were severely limited.

International travel was banned for Scouts, meaning that the patrols of Somerset Explorer Scouts, who had been preparing to attend Eurojam 2020 (postponed to 2021), sadly had their plans terminated by the organisers in the spring.

In October 2020, the difficult decision was made to postpone Somerset's Project Kenya 2021 until August 2021 (and this has since been postponed for a further year).

## **Somerset County Scout Council**

### **Report of the Trustees for the Year Ended 31 March 2021**

Our census figures in January 2021 demonstrated a 30% loss in youth members, which reflected the overall national picture. Numbers are expected to rise significantly as face to face Scouting becomes possible during the summer of 2021.

As we begin a new financial year, the County teams and trustees are focussing on supporting sections practically and financially to recover and respond to new ways of Scouting safely as Covid (hopefully) recedes.

This financial year has been completely different and utterly unparalleled. Our youth members have risen to the challenge of participating in very different ways - mostly whilst at home and apart. Many of our amazing adults have demonstrated even more incredible dedication, skill, resilience and creativity than is usually required in their volunteer roles. Somerset County is very grateful and salutes them all.

**Elizabeth Henderson**  
County Commissioner

#### **FINANCIAL REVIEW** **Financial position** **Treasurer's Report**

The financial year has been entirely over-shadowed by the Covid-19 crisis, and its effect on Scouting activity. Much of my time has been taken up in unravelling and refunding events that have had to be cancelled or postponed, such as the European Jamboree and Project Kenya.

The Scout Council and the Tangier centre have received some assistance as part of the government's wider programme of Covid-19 support. In turn, in the early part of 2021 the County Scout Council was able to assist around a dozen Scout Groups in our County who, through depletion of membership income, were struggling to pay their Membership Subscriptions to District, County and National HQ.

During the period the Trustees, whilst recognising that the Council has many fixed costs, have concentrated on minimising avoidable expenditure during the period. Despite the 29% reduction in net Membership Income occasioned by the reduction in such income from the County's Groups, this prudence, together with the government assistance previously mentioned, has enabled the Scout Council to return a modest surplus on its activities in the financial year to 31st March 2021.

Somerset County Scout Council's unrestricted reserves have increased slightly over the period, due mainly to the surplus mentioned above.

#### **Investment policy**

Somerset County Scout Council's Income and Expenditure surplus is generally quite small, and as a consequence the Trustees have not previously seen fit to invest significant funds into longer-term investments such as stocks and shares.

The County Scout Council adopts a low-risk strategy to the investment of its funds. All funds are held in cash using only mainstream banks and savings institutions. Such equity investment as there is uses established and conservative financial platforms, or The Scout Association's Short Term Investment Service.

The County Scout Council's Executive/Board of Trustees regularly monitors the level of bank balances and the interest rates received to ensure that the Council obtains the best value from its banking arrangements consistent with this low-risk approach.

#### **Reserves policy**

The policy on reserves is to hold sufficient liquid reserves to continue the activities of the Somerset County Scout Council should income and fundraising activities fall short for at least 6 months.

At 31 March 2021, total funds were £260,454. No restricted funds were held. £73,792 of funds can only be realised by disposing of tangible fixed assets. Free reserves are £186,662. This is in excess of the required level.

#### **Assistance**

I should like to thank the staff at MHA Monahans, who have been unfailingly patient and helpful in assisting me to get up to speed with the role since I took over in the Autumn of 2020.

**Neil Truby**  
County Treasurer

## Somerset County Scout Council

### Report of the Trustees for the Year Ended 31 March 2021

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

Somerset County Scout Council's governing documents are those of The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and The Policy, Organisation and Rules of The Scout Association.

##### **How the charity is constituted**

Somerset County Scout Council is a trust established under its rules which are common to all Scouts.

##### **Recruitment and appointment of new trustees**

The Trustees are appointed in accordance with the policy, organisation and rules of The Scout Association.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

305634

##### **Principal address**

Tangier Scout & Guide Centre  
Castle Street  
Taunton  
TA1 4AS

##### **Trustees**

###### **President**

Annie Maws

###### **Vice Presidents**

Sheila Bourner  
Bruce Poole  
Gareth Davies  
Margery Williams  
Elizabeth Gass  
Shaun Dale  
deceased May 2021

##### **Trustees**

###### **Ex-officio Members**

Adrian Ashford  
Liz Henderson  
Abigail Dare  
Marian Scott  
Neil Truby  
County Chair  
County Commissioner  
County Youth Commissioner  
County Secretary  
County Treasurer

###### **Elected Members**

Chris Jones  
Gareth Davies  
Tricia Sedgebeer  
Simon Lacey  
Scott Gibbons  
Bruce Poole  
Richard Marlow  
Until 2021  
Until 2021  
Re-elected until 2022  
Re-elected until 2023  
Resigned Aug 2020  
Elected until 2023  
Elected until 2023

###### **Nominated Members**

John Lewis  
Steve Mitchell  
Lawrence Wilson  
Thorn Hold  
Resigned Mar 2021

##### **Independent Examiner**

James Gare  
ACA DChA  
MHA Monahans  
Chartered Accountants  
Fortescue House  
Court Street  
Trowbridge  
Wiltshire  
BA14 8FA

**Somerset County Scout Council**

**Report of the Trustees**  
**for the Year Ended 31 March 2021**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Bankers**

Lloyds Bank plc, Taunton

**The Scout Association number**

151

**CUSTODIAN TRUSTEES**

Scout Association Trust Corporation

The Land and buildings are held in the name of the Custodian Trustees.

Approved by order of the board of trustees on 6 September 2021 and signed on its behalf by:

Adrian Ashford - Trustee

**Independent Examiner's Report to the Trustees of  
Somerset County Scout Council**

**Independent examiner's report to the trustees of Somerset County Scout Council**

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

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of 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.

James Gare  
ACA DChA  
MHA Monahans  
Chartered Accountants  
Fortescue House  
Court Street  
Trowbridge  
Wiltshire  
BA14 8FA

Date: 11 October 2021

**Somerset County Scout Council**

**Statement of Financial Activities**  
**for the Year Ended 31 March 2021**

		2021 Unrestricted funds £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies	2	29,680	1,020
<b>Charitable activities</b>	4		
Charitable activity		48,781	205,403
Investment income	3	<u>4,556</u>	<u>13,000</u>
<b>Total</b>		83,017	219,423
<b>EXPENDITURE ON</b>			
Raising funds		-	90
<b>Charitable activities</b>	5		
Charitable activity		<u>62,913</u>	<u>188,819</u>
<b>Total</b>		62,913	188,909
Net gains/(losses) on investments		<u>4,061</u>	<u>(5,016)</u>
<b>NET INCOME</b>		24,165	25,498
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		<u>236,289</u>	<u>210,791</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>260,454</u></u>	<u><u>236,289</u></u>

The notes form part of these financial statements

**Somerset County Scout Council**

**Balance Sheet**  
**31 March 2021**

	Notes	2021 Total funds £	2020 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	10	73,792	73,250
Investments	11	<u>21,497</u>	<u>17,453</u>
		95,289	90,703
<b>CURRENT ASSETS</b>			
Debtors: amounts falling due within one year	12	14,665	123,756
Investments	13	12,269	12,252
Cash at bank and in hand		<u>279,838</u>	<u>178,385</u>
		306,772	314,393
<b>CREDITORS</b>			
Amounts falling due within one year	14	(141,607)	(168,807)
		<u>165,165</u>	<u>145,586</u>
<b>NET CURRENT ASSETS</b>			
		<u>260,454</u>	<u>236,289</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>260,454</u>	<u>236,289</u>
<b>NET ASSETS</b>			
		<u>260,454</u>	<u>236,289</u>
<b>FUNDS</b>	15		
Unrestricted funds		<u>260,454</u>	<u>236,289</u>
<b>TOTAL FUNDS</b>		<u>260,454</u>	<u>236,289</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 6 September 2021 and were signed on its behalf by:

Adrian Ashford - Trustee

N Truby - Trustee

## Somerset County Scout Council

### Notes to the Financial Statements for the Year Ended 31 March 2021

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

Somerset County Scout Council is a trust established under the rules of the Scout Association and a registered charity in England /Wales . The address of the registered office is given in the charity information on page 3 of these financial statements. The nature of the charity's operations and principal activities are to promote the development of young people in achieving their full physical, intellectual, social and spiritual potentials as individuals, as responsible citizens and as members of their local, national and international communities.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016) , the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Practice as it applies from 1 January 2015.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Voluntary income received by way of donations and gifts is included in full in the statement of financial activities when receivable.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Income from investments is included in the year in which it is receivable.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Charitable activities**

Events will be accounted for in the year that the event actually occurs. Income received in advance will be included within deferred income and expenses incurred in advance will be included within accrued expenses.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property - 10% on reducing balance

**Somerset County Scout Council**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2021**

**1. ACCOUNTING POLICIES - continued**

**Tangible fixed assets**

Short leasehold - 10% on reducing balance  
Equipment, Fixtures & Fittings - 10%-20% reducing balance

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**2. DONATIONS AND LEGACIES**

	2021 £	2020 £
Donations	11	520
Grants	<u>29,669</u>	<u>500</u>
	<u>29,680</u>	<u>1,020</u>

Grants received, included in the above, are as follows:

	2021 £	2020 £
Other grants	<u>29,669</u>	<u>500</u>

Government Grant Income:

	2021 £	2020 £
Somerset West & Taunton Council	<u>29,669</u>	<u>-</u>

There were no unfulfilled conditions or other contingencies attached to these grants. The charity has not directly benefited from any other forms of government assistance.

**3. INVESTMENT INCOME**

	2021 £	2020 £
Rents received	3,570	11,665
Income from UK investments	942	1,219
Deposit account interest	<u>44</u>	<u>116</u>
	<u>4,556</u>	<u>13,000</u>

**Somerset County Scout Council**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2021**

**4. INCOME FROM CHARITABLE ACTIVITIES**

	2021 Charitable activity £	2020 Total activities £
Events	5,427	144,146
Membership subscriptions	153,838	184,207
Subscriptions payable to UK Scout Association	<u>(110,484)</u>	<u>(122,950)</u>
	<u>48,781</u>	<u>205,403</u>

**Membership Subscriptions.**

The Charity SORP does not generally allow charities to net income against expenditure, unless there is an explicit exemption. That said, many County Scout Councils do follow a convention of netting the payments due to the UK Scout Association against the membership subscriptions which they have collected from Scouting Districts on behalf of the UK Scout Association. The Charity has decided to follow this convention to make the accounts more comparable to other County Scout Councils. The Trustees are of the view that this treatment is the most true and fair presentation.

**5. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs £	Totals £
Charitable activity	<u>60,352</u>	<u>2,561</u>	<u>62,913</u>

**6. INDEPENDENT EXAMINERS REMUNERATION**

The total fee for independent examination and accounts preparation is £1,985 (2020: £1,890).

**7. TRUSTEES' REMUNERATION AND BENEFITS**

The total amount of employee benefits received by key management personnel is £0. The Trust considers its key management personnel compromise the trustees and the treasurer.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**8. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	2021	2020
Administrative staff	<u>1</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

**9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	1,020
<b>Charitable activities</b>	
Charitable activity	205,403
Investment income	<u>13,000</u>
<b>Total</b>	<b>219,423</b>



**Somerset County Scout Council**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2021**

**9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted funds £
<b>EXPENDITURE ON</b>	
Raising funds	90
<b>Charitable activities</b>	
Charitable activity	188,819
	<hr/>
<b>Total</b>	188,909
Net gains/(losses) on investments	<u>(5,016)</u>
<b>NET INCOME</b>	25,498
<b>RECONCILIATION OF FUNDS</b>	
<b>Total funds brought forward</b>	210,791
	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>236,289</u></u>

**10. TANGIBLE FIXED ASSETS**

	Freehold property £	Short leasehold £	Equipment, Fixtures & Fittings £	Totals £
<b>COST</b>				
At 1 April 2020	91,537	33,108	79,707	204,352
Additions	<u>-</u>	<u>-</u>	<u>9,167</u>	<u>9,167</u>
At 31 March 2021	<u>91,537</u>	<u>33,108</u>	<u>88,874</u>	<u>213,519</u>
<b>DEPRECIATION</b>				
At 1 April 2020	35,677	33,108	62,317	131,102
Charge for year	<u>4,530</u>	<u>-</u>	<u>4,095</u>	<u>8,625</u>
At 31 March 2021	<u>40,207</u>	<u>33,108</u>	<u>66,412</u>	<u>139,727</u>
<b>NET BOOK VALUE</b>				
At 31 March 2021	<u>51,330</u>	<u>-</u>	<u>22,462</u>	<u>73,792</u>
At 31 March 2020	<u>55,860</u>	<u>-</u>	<u>17,390</u>	<u>73,250</u>

Included in cost or valuation of land and buildings is freehold land of £10,561 (2020 - £10,561) which is not depreciated.

**11. FIXED ASSET INVESTMENTS**

	Listed investments £
<b>MARKET VALUE</b>	
At 1 April 2020	17,453
Revaluations	<u>4,044</u>
At 31 March 2021	<u>21,497</u>
<b>NET BOOK VALUE</b>	
At 31 March 2021	<u>21,497</u>
At 31 March 2020	17,453



**Somerset County Scout Council**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021**

**11. FIXED ASSET INVESTMENTS - continued**

There were no investment assets outside the UK.

**12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021	2020
	£	£
Other debtors	14,017	9,499
Prepayments and accrued income	<u>648</u>	<u>114,257</u>
	<u>14,665</u>	<u>123,756</u>

**13. CURRENT ASSET INVESTMENTS**

	2021	2020
	£	£
COIF account	11,250	11,250
Scout association holding	<u>1,019</u>	<u>1,002</u>
	<u>12,269</u>	<u>12,252</u>

**14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021	2020
	£	£
Other creditors	122,566	126,490
Scout association loan	-	11,076
Accruals and deferred income	<u>19,041</u>	<u>31,241</u>
	<u>141,607</u>	<u>168,807</u>

Deferred income relates to income received for Project Kenya and St George's Big Weekend as these events are scheduled to be held after the accounting year.

**15. MOVEMENT IN FUNDS**

	At 1.4.20	Net movement in funds	At
	£	£	31.3.21
			£
<b>Unrestricted funds</b>			
General Fund	213,974	13,341	227,315
Tangier Scout & Guide Centre Fund	<u>22,315</u>	<u>10,824</u>	<u>33,139</u>
	<u>236,289</u>	<u>24,165</u>	<u>260,454</u>
<b>TOTAL FUNDS</b>	<u>236,289</u>	<u>24,165</u>	<u>260,454</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
<b>Unrestricted funds</b>				
General Fund	59,762	(50,482)	4,061	13,341
Tangier Scout & Guide Centre Fund	<u>23,255</u>	<u>(12,431)</u>	-	<u>10,824</u>
	<u>83,017</u>	<u>(62,913)</u>	<u>4,061</u>	<u>24,165</u>
<b>TOTAL FUNDS</b>	<u>83,017</u>	<u>(62,913)</u>	<u>4,061</u>	<u>24,165</u>

**Somerset County Scout Council**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2021**

**15. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
<b>Unrestricted funds</b>			
General Fund	186,054	27,919	213,973
Tangier Scout & Guide Centre Fund	<u>24,737</u>	<u>(2,421)</u>	<u>22,316</u>
	<u>210,791</u>	<u>25,498</u>	<u>236,289</u>
<b>TOTAL FUNDS</b>	<u>210,791</u>	<u>25,498</u>	<u>236,289</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General Fund	207,157	(174,222)	(5,016)	27,919
Tangier Scout & Guide Centre Fund	<u>12,266</u>	<u>(14,687)</u>	-	<u>(2,421)</u>
	<u>219,423</u>	<u>(188,909)</u>	<u>(5,016)</u>	<u>25,498</u>
<b>TOTAL FUNDS</b>	<u>219,423</u>	<u>(188,909)</u>	<u>(5,016)</u>	<u>25,498</u>

**16. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2021.