Avon County Scout Council

Annual Report and Financial Statements

For the Year Ended 31 March 2026

Charity Registered in England and Wales Number: 302146

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Avon County Scout Council
Reference and Administrative Details
For the Year Ended 31 March 2026

Registered Charity No: 302146
Registered Office: Woodhouse Park, Almondsbury, Bristol BS32 4LX

Patron of The Scout Association
His Majesty The King

Officers April 1, 2025 to March 31, 2026

Board of Trustees

Ex Officio

County Chair	Bob Symons
County Lead Volunteer	Clive Sandrey
County Treasurer	Kevin FitzGerald until 3 September 2025
County Treasurer	Edward Burke from 3 September 2025
County Secretary	Cathy Harding as an employee
County Youth Lead	Ethan Harwood until 24 September 2025
County Youth Lead	Antony Cole from 24 September 2025

Elected Members

From 23rd September 2025
Silvia Boschetto
Antony Cole
Mark Lee
Jed Williams

To 24th September 2025
Alan Dempster
Kevin Fitzgerald
Azir Razzak

To 2027
Gary Barron
Edward Burke
Stephanie Francis
Stephen McKenna
David Milton
Antony Rees
Clive Sandrey
Bob Symons

Right of Attendance

Graham Brant	Lead Volunteer Southwest England

Invited to Attend

Stuart Ballard	Council of the Scout Association Member
Andrew Phelps	Council of the Scout Association Member
Ethan Harwood	Young Person Representative, Council of the Scout Association

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

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

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

Objectives and activities

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

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

The Values of Scouting
As Scouts we are guided by these values:
Integrity - We act with integrity; we are honest, trustworthy and loyal.
Respect - We have self-respect and respect for others.
Care - We support others and take care of the world in which we live.
Belief - We explore our faiths, beliefs and attitudes.
Co-operation - We make a positive difference; we co-operate with others and make friends.

The Scout Method

Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting and:
- enjoy what they are doing and have fun
- take part in activities indoors and outdoors
- learn by doing
- share in spiritual reflection
- take responsibility and make choices
- undertake new and challenging activities
- make and live by their Promise.

The Trustees confirm that the charity meets the Charity Commission's Public Benefit criteria under both the advancement of education and the advancement of citizenship or community development headings.

National Strategy

The County Lead Volunteer, supported by the trustees, works alongside the Districts and Groups in the County to develop local Scouting in line with the national strategy which has completed Transformation and is now moving to Transition. The Strategy of "Skills for Life" 2018 to 2025 concludes at the end of this year. A new strategy to carry us forward, "Place to Belong" is our plan to support young people and the amazing volunteers delivering an inspiring programme, grow by becoming more inclusive and shaped by young people local communities, making a bigger impact.

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

Growth – Squirrels, Adult Volunteers uniformed and non-uniformed, Young People Programme, Compliance and Woodhouse Park Adult Volunteers.

By the January Census 2026 adult roles have remained broadly the same at 3400. Young people By January 2026 the number of young people registered as members 11,657, had increased of 25 against the previous year.

King's Scout Awards - 4 young people achieved the highest award in Scouting, King's Scout Awards. Each young person had the opportunity to attend Scouting's Day of Celebration and Achievement at Windsor Castle. Programme. Districts continue to offer varied and exciting programmes

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

We continue to:
· Reduce non-compliance of safeguarding and safety
· Reduce GDPR non-compliant
· Review pre-provisional roles, either closing or actioning outstanding actions.

Levels of non-compliance by the end of March 2025: Safeguarding: below1%,
Safety: below1%

The major achievement made against objectives was to ensure that all adult volunteers completed a new Safety module by July 2025.

Next to that was to ensure that all adult volunteers hold a valid, current DBS and lastly, we have reduced the Non-compliance for Safety and Safeguarding down from 30% to less than 1% (CS)

Structure, governance and management

Governing Document

The charity'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 (POR) of The Scout Association.

The charity is a trust established under its rules which are common to all Scouts. It is constituted as an educational charity.

Appointment of Trustees

The Trustees are appointed in accordance with the Policy Organisation and Rules of The Scout Association.
All Trustees complete The Scout Association trustee and mandatory learning within the first six months of joining the Trustee Board, they also complete other Scout Association mandatory learning periodically as required.

Additional governance arrangements

The charity is managed by the Trustee Board, the members of which are the "Charity Trustees". As charity trustees they are responsible for complying with legislation applicable to charities. This includes the registration, keeping proper accounts and making returns to the Charity Commission as appropriate.

The Trustee Board consists of the Chair, Treasurer and 10 Trustees (including 2 Ex-Officio Trustees) and meets 8 times a year. The Trustee Board is supported by a Board Administrator.

The Trustee Board exists to support the Leadership Teams in meeting the responsibilities of their appointments and in supporting them to run high-quality and safe programs that give young people skills for life. The Trustee Board maintain appropriate governance policies and oversight.

The Trustee Board is responsible for carrying out its purposes for the public benefit, complying with the charity's governing document and the law, and managing the charity's resources responsibly.

The Trustee Board is responsible for ensuring the charity is well managed, risks are assessed and mitigated, buildings and equipment are in good order, and everyone follows legal requirements and Scout Association Policy, Organisation & Rules.

This includes responsibility for:

- Promoting a positive image of Scouting in the community, as well as its development;
- Developing, maintaining and regularly a risk register, including putting in place appropriate mitigations;
- Ensuring that the finances are properly managed, and there are sufficient resources (and reserves) to deliver high quality Scouting;
- Ensuring a system of internal controls is in place that is designed to provide reasonable assurance against material mismanagement or loss;
- Ensuring that property is appropriately managed;
- Maintaining appropriate insurance of persons, property and equipment;
- Assisting in the recruitment of leaders and other adult support;
- Having an open and transparent selection process for the recruitment of Trustees;
- Appointing Advisors as required;
- Ensuring effective administration is in place to support the Trustee Board;
- Ensuring compliance with applicable governance and charity regulations, including in respect to safety and safeguarding;
- Ensuring incidents are appropriately reported in line with regulation and policy;
- Ensuring applicable policies and regulations are regularly reviewed and changes implemented as appropriate;
- Ensuring transparency of operations, including in the preparation of accounts and holding and AGM;
- Ensuring compliance with Data Protection legislation;
- Acting as a responsible employer for any employees, who are effectively managed.

Plans for future Periods

The forward thinking of the board is based around:

- **Safety** – Learning from this year's external audit and changes to TSA approaches
- **Recruitment** – building on new policies and procedures
- **Insurance** – ensuring the correct amount of cover throughout the County
- **Data and IT** – Developing learning with the new Data Lead and IT support
- **Communication** – Looking for best in class support mechanisms
- **Youth in governance** – Providing insight to County, District and Group governance with opportunities to be involved.

Risk Management

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

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

Safeguarding

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

Injury to leaders, helpers, supporters and members

The County through the subscription fees contributes to the Scout Associations national accident insurance policy. An additional Insurance policy has been taken through the association's insurers to cover non-members and supporters. Risk Assessments are undertaken as part of the planning for all activities and are update as a dynamic document where necessary when the activity is undertaken. Safety matters continue to be reviewed and addressed at the quarterly meetings of the Trustees. The Trustees recognise the imperative of ensuring that all Scouting activities are carried out in a safe manner by managing, so far as reasonably possible, risk to the participants. An audit has been completed by an external professional provider and actions to address areas of opportunities are under way.

A significant reduction in Income

The County is primarily reliant upon income from subscriptions as it receives little in the way of fundraising. The County does hold a reserve to ensure the continuity of activities should there be a major reduction in income. It has a robust budgeting process and has a mitigating ability of raising the value of subscriptions to increase the income to the County in the event of a significant reduction in income.

Reduction or loss of leaders (Volunteers)

The County is totally reliant upon volunteers to run and administer the activities of the County. If there was a reduction in the number of leaders to an unacceptable level in a particular section or the County then there would have to be a contraction, consolidation or closure of a section. In the worst-case scenario this could mean the complete closure of the County. This year the Trustees have shared the cost of a Local Growth Officer with Headquarters to increase the volunteer recruitment.

Reduction or loss of members

The County provides activities for young people aged 4 to 25. If there was a reduction in membership in a particular section or the County then there would have to be a contraction, consolidation or closure of a section. In the worst-case scenario this could mean the complete closure of the County. Currently, though, there are over 4000 names on the waiting lists.

Woodhouse Park loss or devaluation of asset

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

Operation of Woodhouse Park

The scale of the day-to-day operation of the centre presents a significant financial risk to the County. However, the centre generated an operating surplus in 2024/25 and 2025/26 However, if there were to be a sudden reduction in the income generated by the centre if for instance government restrictions as a result of a global pandemic were to be imposed this would impact on the range of activities and residential experiences that the centre can offer and therefore would impact the income generated whilst many of the fixed costs such as staff and utilities would remain at current levels. To ensure the financial stability of the centre an operational reserve to cover circa 6 months of costs has been put aside.

Data

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

Fraud

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

Cyber Risk

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

Fundraising

There has been no County fundraising and therefore no agencies involved in supporting fundraising or complaints related to fundraising., Districts and groups manage their own fundraising.

District Chairs meetings have delivered coordinated results across recruitment, Safety compliance, Insurance and Charity Commission Regularity Advice Notes

Financial Review

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

The Income for the year was £681,311, a decrease of £36,348 from 2025 primarily driven by Avon County absorbing an increase in Scout HQ membership fees in the year.

Expenditure in the year increased from £676,789 in 2025 to £712,178 in 2026 as the County invested in Woodhouse Park accommodation and an increase in wages and salaries to support the recruitment of volunteers across the County. In addition, the County sees costs of providing its services continue to rise due to external economic factors, but seeks to absorb these and not pass on where possible.

This provided a deficit of £30,867 for the year compared to a surplus of £40,870 in 2025 and is consistent with the aim of investing the net assets of the County back into scouting activities across Avon.

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

Online Scout Manger, a digital tool that supports our volunteers with all aspects of administration, including weekly register of attendance, records of achievements, collection of subscriptions, activity fees and correspondence with Parents/Carers. This is provided at annual cost of circa £15k.

Setting aside funds to support the international aspect of Scouting providing support to young people attending international events including the World Jamboree.

Provision of grants and short-term loans to support groups and districts, as noted above.

The County has continued to invest in Woodhouse Park where required to enhance the provision of scouting activities and provided resources to support the filling of volunteer roles across Groups and Districts. Given the financial position of the County, the membership rate was not increased in the year.

The County has a net asset position of £651,940 compared to £682,807 in 2025, of which £269,429 are non-current assets such as land, buildings and equipment. Much of the remainder are allocated either to economic reserves to be used in the case of a drop in income or designated funds to further the County's purpose.

The scale of the day-to-day operation of Woodhouse Park Activity Centre does present a significant financial risk to the County. However, the efforts of the volunteers alongside professional staff team have helped to ensure that the centre continues to make a small surplus which is able to be re-invested.

Reserves Policy

The policy on reserves is to hold sufficient resources to continue the charitable activities of the charity should income and fundraising activities fall short. The Trustee Board considers that the charity should hold a sum equivalent to 12 months running costs for County activities, circa £66k. These include the day to day fixed/contracted running costs of County activities.

In addition, £174k has been set aside as a reserve fund to cover 6 months of the operation costs of Woodhouse Park Activity Centre. Again, this reflects the fixed/contracted costs that would be incurred including the staff team salary costs, insurance and utilities.

Remaining unrestricted funds have been designated to further the County's charitable purpose in the following areas:

- WHP investment
- Grants to Groups and Districts
- International fund

Any remaining general unrestricted funds will be used to further support charitable activities, and it is the intention of the County to bring these down to close to zero through setting deficit budgets.

Investment Policy

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

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

Where funds allow, Avon County provides grants and loans to Groups and Districts where funding is required for the relevant party to continue to operate safely or where there is a clear link to the Scouting purpose. During FY26 grants of £35,777 were provided to groups that met the criteria set out by the board. For FY27 Avon County has budgeted and set aside £30,000 in the form of small grants to support applications that are received during the application window and that meet the criteria set out by the Board.

Statement of Trustees' Responsibilities

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

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

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

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

The trustees' annual report was approved on …………………… and signed on behalf of the board of trustees by:

………………………………	…………………………………
E Burke	R Symons
Trustee	Trustee

Independent examiners report to the Trustees of Avon County Scout Council

I report to the charity trustees on my examination of the accounts of Avon County Scout Council (“the charity”) for the year ended 31 March 2026.

Responsibilities and basis of report

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

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

Independent examiner’s statement

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

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

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

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

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

Date: …………………………..

Avon County Scout Council
Statement of Financial Activities
For the Year Ended 31 March 2026

	Notes	Unrestricted Funds	Endowment Funds	Total 2026	Unrestricted Funds As restated	Endowment Funds	Total 2025 As restated
		£	£	£	£	£	£
Income from:							
Grants, donations and legacies	2	270	-	270	4,395	-	4,395
Charitable activities	3	672,293	-	672,293	702,826	-	702,826
Investment income	4	8,748	-	8,748	10,438	-	10,438
Total income		**681,311**	**-**	**681,311**	**717,659**	**-**	**717,659**
Expenditure on:							
Charitable expenditure	5	710,528	1,650	712,178	675,139	1,650	676,789
Total expenditure		**710,528**	**1,650**	**712,178**	**675,139**	**1,650**	**676,789**
Net income/(expenditure) before transfers		(29,217)	(1,650)	(30,867)	42,520	(1,650)	40,870
Transfer between funds	12	-	-	-	-	-	-
Net movement in funds		(29,217)	(1,650)	(30,867)	42,520	(1,650)	40,870
Reconciliation of funds							
Fund balances at 01 April 2025		535,324	147,483	682,807	492,804	149,133	641,937
Fund balances at 31 March 2026	12	**506,107**	**145,833**	**651,940**	**535,324**	**147,483**	**682,807**

Avon County Scout Council
Balance Sheet
As at 31 March 2026

	Notes		2026		2025
					As restated
			£		£
Fixed assets					
Tangible fixed assets	8		227,429		192,075
Non-current assets					
Social investments	9		42,000		29,000
Current assets					
Social investments	9	17,000		11,000	
Debtors	10	134,060		55,340	
Cash at bank and in hand		445,876		514,279	
		596,936		580,619	
Creditors					
Amounts falling due within one year	11	(214,425)		(118,887)	
Net current assets			382,511		461,732
Net assets			**651,940**		**682,807**
Funds					
Unrestricted funds					
General funds	12		77,925		(51,639)
Designated funds	12		428,182		586,963
			506,107		535,324
Endowment funds	12		145,833		147,483
Net assets			**651,940**		**682,807**

Approved by the Board of Trustees for issue on …………. and signed on their behalf by:

……………………………….
R Symons
Trustee

……………………………….
E Burke
Trustee

	Notes	Total 2026 £	Total 2025 As restated £
Cash flows from operating activities			
Net movements in funds for the year		(30,867)	40,870
Adjustments to cash flows from non-cash items			
Depreciation and amortisation	8	29,002	22,717
Finance income	4	8,748	10,438
Addition of social investments	9	(30,000)	(30,000)
Repayment of social investments	9	11,000	5,000
		(12,117)	49,025
Working capital adjustments			
(Increase)/decrease in debtors	10	(78,720)	(8,127)
Increase/(decrease) in creditors	11	95,538	(30,184)
Net cash flow from operations		4,701	10,714
Cash flows from investing activities			
Interest received		(8,748)	(10,438)
Acquisitions of tangible assets	8	(64,356)	(7,843)
Net increase/(decrease) in cash and cash equivalents		(68,403)	(7,567)

Reconciliation of net debt

Cash and cash equivalents at the beginning of the reporting period	514,279	521,847
Net increase/(decrease) in cash and cash equivalents	(68,403)	(7,567)
Cash and cash equivalents at the end of the reporting period	445,876	514,279
Cash & Cash equivalents reconciliation:		
Cash at bank	445,876	514,279
Total cash & cash equivalents at the end of the reporting period	445,876	514,279

1 Accounting Policies

1.1 General information and basis of accounting

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

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

1.2 Income

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

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

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

Investment income is included when receivable.

1.3 Government grants

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

1.4 Donated services

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

1.5 Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. The charity registered for VAT with effect from 01/08/2023 and therefore all expenditure after this date are included net of VAT where VAT is applicable.

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

1.6 **Fixed assets**

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

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

Fixed assets are valued at cost less depreciation.

1.7 **Social investments**

The charity makes social investments by way of concessionary loans to local scouts groups. The investments are measured at the amount paid, with the carrying amount adjusted in subsequent years to reflect repayments and any accrued interest, adjusted for any necessary impairment.

1.8 **Debtors**

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

1.9 **Cash at bank and in hand**

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

1.10 **Creditors**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their settlement amount.
Deferred income is included when the charity has not met the criteria for recognition of the income.

1.11 **Taxation**

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

1.12 **Pension contributions**

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

1.13 **Fund accounting**

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

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

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

1.14 **Operating leases**

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

1.15 **Financial instruments**

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

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

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

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

1.16 **Prior period errors**

During the year it was identified that there were amounts contained within debtors due within 1 year and due over 1 year that should be classified as investments, as they are concessionary loans. This has been adjusted in the comparative figures, with the only amendments being to reduce debtors due in more than one year by £29,000 (from £29,000 to £0) and increase social investments due in more than one year by £29,000 (from £0 to £29,000), and to reduce debtors by £11,000 (from £66,340 to £55,340) and increase social investments due in less than one year by £11,000 (from £0 to £11,000) .

It was also identified that there were amounts contained within income that should be classified as deferred income. This has been adjusted in the comparative figures, with amendments made to decrease unrestricted and total opening reserves by £91,855 (from £584,659 and £733,792 to £492,804 and £641,937 respectively), to increase creditors due in less than one year by £91,577 (from £27,310 to £118,887), and to increase unrestricted income from charitable activities by £278 (from £702,548 to £702,826). This has therefore increased the unrestricted and total surplus reported by £278 (from £42,242 and £40,592 to £42,520 and £40,870 respectively).

2 Donations and general grants

	Unrestricted funds £	Endowment funds £	Total 2026 £	Unrestricted funds £	Endowment funds £	Total 2025 £
Donations						
Donations	220	-	220	330	-	330
Donations - sailing	-	-	-	1,696	-	1,696
Donations - WHP	50	-	50	2,369	-	2,369
	270	-	270	4,395	-	4,395

3 Incoming resources from charitable activities

	Unrestricted funds £	Endowment funds £	Total 2026 £	Unrestricted funds As restated £	Endowment funds £	Total 2025 As restated £
Census membership	114,493	-	114,493	145,275	-	145,275
Woodhouse Park income	476,640	-	476,640	486,905	-	486,905
Activities income	34,244	-	34,244	30,240	-	30,240
Other group income	46,916	-	46,916	40,406	-	40,406
	672,293	-	672,293	702,826	-	702,826

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

	Unrestricted funds £	Endowment funds £	Total 2026 £	Unrestricted funds £	Endowment funds £	Total 2025 £
Census membership	604,433	-	604,433	583,238	-	583,238
Paid to Scout Association	(489,940)	-	(489,940)	(437,963)	-	(437,963)
	114,493	-	114,493	145,275	-	145,275

4 Investment income

	Unre-stricted funds £	Endow-ment funds £	Total 2026 £	Unre-stricted funds £	Endow-ment funds £	Total 2025 £
Bank interest	8,748	-	8,748	10,438	-	10,438

5 Charitable expenditure

	Unre-stricted funds £	Endow-ment funds £	Total 2026 £	Unre-stricted funds £	Endow-ment funds £	Total 2025 £
Activities undertaken directly:						
County scouting	3,693	-	3,693	7,667	-	7,667
World Scout Jamboree	4,000	-	4,000	(4,000)	-	(4,000)
Scouting activities	33,037	-	33,037	41,393	-	41,393
Support for Districts	16,928	-	16,928	16,123	-	16,123
Woodhouse park costs:						
Direct costs	106,482	-	106,482	92,451	-	92,451
Overhead costs	58,193	-	58,193	63,256	-	63,256
Maintenance costs	59,853	-	59,853	43,952	-	43,952
Wages	242,737	-	242,737	224,406	-	224,406
Support costs:						
Office & administration	149,828	1,650	151,478	147,133	1,650	148,783
Grants to others	35,777	-	35,777	42,759	-	42,759
	710,528	1,650	712,178	675,139	1,650	676,789

All grants given in the current and comparative year were to institutions.

6 Net incoming resources before transfers

This is stated after charging:

	2026 £	2025 £
Depreciation	29,002	22,717
Independent examiners remuneration - accountancy fees	2,080	2,570
Independent examiners remuneration - examination fees	1,560	1,500

7 Employees and employment costs

	2026	2025
	£	£
Wages and salaries	235,770	216,111
Pension contributions	6,967	5,774
	242,737	221,885

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the company to the scheme and amounted to £6,967 (2025: £5,774).

Contributions totalling £1,281 (2025: £nil) were payable to the scheme at the end of the year and are included in creditors.

No individual employee was paid over £60,000 (2025: none).

No remuneration was paid to any Trustees during the year (2025: none). Expenses totalling £1,693 were reimbursed to two Trustees by the charity during the year (2025: £1,702 to two trustees).

The key management personnel of the charity are considered to be the county administrator and the Woodhouse Park operations manager. The total costs to the charity of employee benefits (includes gross pay, employer national insurance and employer pension) for the key management personnel were £75,990 (2025: £60,133).

The average monthly head count was 11 (2025: 11).

8 Tangible fixed assets

	Freehold Property	Long Leasehold Property	Fixtures & Fittings	Scout Equipment	Total
	£	£	£	£	£
Cost					
As at 01 April 2025	229,430	8,247	61,994	119,119	418,790
Additions	-	-	62,773	1,583	64,356
As at 31 March 2026	229,430	8,247	124,767	120,702	483,146
Depreciation					
As at 01 April 2025	81,947	8,247	38,277	98,244	226,715
Charge for year	1,650	-	13,550	13,802	29,002
As at 31 March 2026	83,597	8,247	51,827	112,046	255,717
Net book value					
As at 31 March 2026	145,833	-	72,940	8,656	227,429
As at 31 March 2025	147,483	-	23,717	20,875	192,075

9 Social investments

	2026	2025 As restated
	£	£
High Littleton	5,000	10,000
43rd Bristol Scouts	30,000	-
1st Yate Scouts	24,000	30,000
	59,000	40,000
Split as:		
Due in < 1 year	17,000	11,000
Due in > 1 year	42,000	29,000
	59,000	40,000

The social investments shown above are in the form of concessionary loans. They are repayable over a period of 5 years from the date of the loan and return interest between 0 - 0.5%. Security has been provided by a guarantee over the assets of the relevant entity.

10 Debtors: Amounts falling due within one year

	2026	2025 As restated
	£	£
Other debtors	134,060	54,564
VAT debtor	-	776
	134,060	55,340

11 Creditors: Amounts falling due within one year

	2026	2025 As restated
	£	£
Taxation and social security	258	-
Accruals & deferred income	170,974	106,486
Creditors control account	8,084	12,401
Other creditors	35,109	-
	214,425	118,887

Deferred income

	2026	2025 As restated
	£	£
Deferred income at 01 April 2025	100,099	91,857
Released from previous years	(98,927)	(91,857)
Resources deferred in the year	164,640	100,099
Deferred income at 31 March 2026	165,812	100,099

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

12 Statement of funds

	Balance 01.04.25 As restated	Income	Expenditure	Transfers	Balance 31.03.26
	£	£	£	£	£
Designated funds					
Woodhouse Park strategy fund	100,000	-	-	35,285	135,285
County Grants	-	-	-	30,000	30,000
International fund	54,646	-	(20,900)	(23,746)	10,000
Support fund	10,000	-	-	-	10,000
Rickard Shield fund	2,165	3,240	(3,069)	(171)	2,165
WHP improvement fund	35,289	-	-	(35,289)	-
3 Counties Development fund	10,000	-	-	(10,000)	-
	212,100	3,240	(23,969)	(3,921)	187,450
Designated funds - reserves					
Woodhouse Park Economic fund	170,875	-	-	2,912	173,787
County economic fund	65,988	-	-	957	66,945
Accomodation upgrade	138,000	-	(17,726)	(120,274)	-
	374,863	-	(17,726)	(116,405)	240,732
General unrestricted funds	(51,639)	678,071	(668,833)	120,326	77,925
Total unrestricted funds	535,324	681,311	(710,528)	-	506,107
Endowment funds					
Endowment fund - property	147,483	-	(1,650)	-	145,833
Total funds	682,807	681,311	(712,178)	-	651,940

- The designated funds have been set aside by the Trustees in line with the descriptions set out above.
- Designated funds – reserves:
  a) Woodhouse Park Economic fund – this fund has been set aside as a reserve fund to cover 6 months of the operation costs of Woodhouse Park Activity Centre.
  b) County Economic fund - The reserve for the County covering day-to-day Scouting operations has been set by the trustees at £66k. This cover costs the fixed/contracted costs incurred by the County including OSM, financial management and the County administrator's salary costs
- Designated funds:
  c) Woodhouse Park strategy fund - the Board of Trustees had agreed to hold an amount for continued capital expenditure at Woodhouse Park in relation to improving and maintaining the facilities.
  d) County funds – to provide grants to groups and districts meeting the set out criteria for financial support.
- The general unrestricted fund represents the unrestricted funds of the charity at the year end.
- The Property endowment fund represents the net book value of the freehold property, given to the charity under endowment.

13 Statement of funds- prior year

	Balance 01.04.24 As restated	Income As restated	Expenditure	Transfers	Balance 31.03.25 As restated
	£	£	£	£	£
Designated funds					
International fund	39,646	-	-	15,000	54,646
WHP improvement fund	83,927	-	-	(48,638)	35,289
Support fund	10,000	-	-	-	10,000
3 Counties Development fund	10,000	-	-	-	10,000
Rickard Shield fund	2,080	1,785	(1,700)	-	2,165
Future large scale County events	50,000	-	-	(50,000)	-
	195,653	1,785	(1,700)	(83,638)	112,100
Designated funds - reserves					
Woodhouse Park Economic fund	116,557	-	-	54,318	170,875
Accomodation upgrade	-	-	-	138,000	138,000
Woodhouse Park strategy fund	100,000	-	-	-	100,000
County economic fund	40,320	-	-	25,668	65,988
	256,877	-	-	217,986	474,863
General unrestricted funds	40,274	715,874	(673,439)	(134,348)	(51,639)
Total unrestricted funds	492,804	717,659	(675,139)	-	535,324
Endowment funds					
Endowment fund - property	149,133	-	(1,650)	-	147,483
Total funds	641,937	717,659	(676,789)	-	682,807

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

14 Analysis of net assets between funds

	Unrestricted funds	Endowment funds	Total 2026	Unrestricted funds As restated	Endowment funds	Total 2025 As restated
	£	£	£	£	£	£
Tangible assets	81,596	145,833	227,429	44,592	147,483	192,075
Non-current assets	42,000	-	42,000	29,000	-	29,000
Current assets	596,936	-	596,936	580,619	-	580,619
Current liabilities	(214,425)	-	(214,425)	(118,887)	-	(118,887)
	506,107	145,833	651,940	535,324	147,483	682,807

15 Related parties

There were no related party transactions during the year other than those disclosed in note 7 (2025: none).