Avon County Scout Council

Annual Report and Financial Statements

For the Year Ended 31 March 2024

Charity Registered in England and Wales Number: 302146

Avon County Scout Council
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Registered Charity No: 302146
Registered Office: Woodhouse Park, Almondsbury, Bristol BS32 4LX

Patron of The Scout Association
His Majesty The King

Officers April 1, 2023 to March 31, 2024

Board of Trustees

Ex Officio

County Chairman	Neil Salter
County Commissioner	Clive Sandrey
County Treasurer	Helen Hobbs (to 12 September 2023) Kevin Fitzgerald (from 12 September 2023)
County Secretary	Vacant - covered by Cathy Harding as employee
County Youth Commissioner	Ethan Harwood

Elected Members
To 2024

Nigel Ball (to 24 November 2023)	Vacany

To 2025

Alan Dempster	Gary Barron

To 2026

Antony Rees	David Milton

Nominated by the County Commissioner
Simon Hornsby
Azir Razzak
Steve McKenna

Co-opted Members
None

Right of Attendance

Graham Brant	Lead Volunteer South West 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 2024. The provisions of the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP FRS 102- implemented 1 January 2019) have been adopted in preparing the annual report and financial statements of the charity.

Structure, governance and management

Governing Document

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

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

Appointment of Trustees

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

As a result of changes being introduced nationally by The Scout Association as part of the project to transform the organisation the constitution will be updated from the 2024 AGM to be held in September 2024. Under the new constitution the number of ex -officio board members is reduced to two – County Lead volunteer and County Youth Lead with the other board roles including that of Chair and Treasurer being filled on the basis of a recommendation from the outgoing board to the Avon County Scout Council. The board having run an open selection process to identify the new trustees. Trustees can be appointed to serve on the board of trustees for a period of up to 3 years with no individual (aside from the ex-officio roles whose terms of office are dictated by their volunteer Scout appointment) being allowed to serve for a period exceeding 9 years

To help Trustees understand their role and responsibilities an induction pack covering key information on their role and Avon Scouts has been developed to support new trustees. In addition, new trustees are required to complete the following training modules - Essential Information for Executive Committee Members (National Training Module 01E) and GDPR training. In addition and recognising trustees responsibilities to ensure that all Scout activities take place safely Trustees are also mandated by the National Scout Association to carry out training covering both Safety and Safeguarding. Trustees should complete all training within their first five months in the role and renew this every 3 years. This training is either carried out online or at a special meeting, to which all Trustees are invited, which is held as soon as practicable after the AGM.

The following people were directors/trustees of the charity during the year :

N Ball (To 24th November 2024)
G J Barron
B Clarke (To 12th September 2023)
A J Dempster
H Gorst (To 12th September 2023)
E Harwood
H S Hobbs (Treasurer) (To 12th September 2023)
S Hornsby
Kevin FitzGerald (Treasurer) (from 12th September 2023)
Steve Mckenna (from 12th September 2023)
David Milton (from 12th September)
C A Padgett (To 12th September 2023)
M A Razzak
A W Rees
N A Salter (Chair)
C R Sandrey (County Lead Volunteer)

Management

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

The Trustee Board main purpose is to:

Manage money well

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

Follow Scouts policies and relevant legislation

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

Look after buildings, insurance and property

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

Manage risks

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

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

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

In carrying out the above, Trustees also:

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

Risk Management

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

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

The main areas of risk that have been identified are:

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

Injury to leaders, helpers, supporters and members - The County through the subscription fees contributes to the Scout Associations national accident insurance policy. An additional Insurance policy has been taken through the association's insurers to cover non-members and supporters. Risk Assessments are undertaken as part of the planning for all activities and are 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. To this end Trustees are seeking to appoint a lead on Health and Safety matters for the County.

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

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

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

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

Operation of Woodhouse Park –The scale of the day-to-day operation of the centre presents a significant financial risk to the County. However, the centre generated an operating surplus in 2022/23 and 2023/24 with the current income/expenditure projections for the centre again anticipating a surplus will be delivered in 2024/5. However, if there were to be a sudden reduction in the income generated by the centre if for instance government restrictions as a result of a global pandemic were to be imposed this would impact on the range of activities and residential experiences that the centre can offer and therefore would impact the income generated whilst many of the fixed costs such as staff and utilities would remain at current levels. To ensure the financial stability of the centre an operational reserve of £116.5k (estimated 6 months of non-variable expenditure) has been established from the Counties main fund. In terms of the current surpluses the trustees have agreed that these will be reinvested to improve the centre's facilities.

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

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

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

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

Global Pandemic– Membership numbers fell during 2020/21 as a direct result of the global CoVID pandemic with youth membership reporting a reduction in youth numbers of 18% at the January 2021 census. As membership subscriptions, the main income generating activity of the charity, are payable at the start of the year (April) based on the January census this resulted in a shortfall against the budgeted income for the 2021/22 financial year. By the census January 2022 youth numbers had started to recover with a 12.3% increase being reported. The rolling 5-year budget at that point assumed that by January 2023 youth numbers would have returned return to the pre pandemic levels (January 2020 census). This target was missed in 2023 and at January 2024 youth numbers at 11,830 were still 1.9% off the 2020 total. Whilst, actual numbers fall short of the youth member target the membership fees that will be generated are sufficient to support the required level of expenditure for the County to be operating at full strength.

Internal Controls

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

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

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

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

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

Objectives and activities

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

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

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

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

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

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

The County is supported by Volunteers, with circa 3,600 Voluntary Uniformed Leaders, Adult helpers, local trustees and administrators working for young people around the Scout County. The Charity also values the assistance of one paid part-time member of staff as a general administrator and the staff members that support the running of the Woodhouse Park Activity Centre.

Public Benefit

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

1. Identifiable benefit

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

2. Public benefit

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

Achievements and performance

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

New County Lead Volunteer
Clive Sandrey has been in post since October 2022, and is working hard to take Avon scouting forward with the support of the Lead Volunteer for South West England.

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 is currently undergoing a Transformation.

This national strategy has a vision of:

Skills for Life: our plan to prepare better futures

And focuses on four key areas:

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

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

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

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

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

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

Transformation
Growth
Adult Volunteers
Young People
Programme
Compliance
Woodhouse Park

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

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

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

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

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

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

We are already implementing:

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

And will commence the rollout of the new digital support tools in the autumn of 2024 supported by the change leads that have been appointed in each district.

Growth

As part of our Growth Strategy We are working with the District Lead volunteers and Group Lead volunteers to open new groups and section across the county as well as opening up new Squirrel Dreys.
This needs to be done in a measured way so that what we start we able to consolidate and take forward into the future. We believe the impact of COVID 19 on local scouting's still evident but we are gaining ground in increasing our membership alongside helping young people to overcome the long term effects

The development project that was running in conjunction with Gloucester Scouts was brought to a close in the final quarter of the year as the project experienced issues in recruiting development officers to take the project forward.

Adult Volunteers

By January 2024 the number of adult roles had increased to 3542 a 2.3% increase on the previous year as we again made up ground towards the pre pandemic baseline following the reduction in the number of adult volunteers post Covid that was experienced. This closes the gap against the pre pandemic level of January 2020 to 80
Following the success of the previous recruitment campaign using an external recruitment company the trustee board agreed in February to again utilise their services to identify a trustee to serve from the September 2024 AGM with skills and experience of the diverse communities across the Avon area.

Young people

The number of Young People registered as members within the County increase by 1.5% during the year to 11830 despite 4 of the 9 Districts within the County reported reductions in youth membership as a result of the closure of a number of Groups/Sections due to the lack of Adult Volunteers. As a result, youth membership remains c.170 young people lower than the pre pandemic level of January 2020.

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

Programme

Throughout the year the County ran a full programme of activities delivered by the various activity groups that provide adventurous activities for the county together with specific events for sections. In addition, large scale District camps were facilitated through Woodhouse Park who offered a camping and activities package aimed at District Camps of 500 plus.

Along with Scouts from around the UK Young People from Avon Scouts supported the Kings coronation.

The summer of 2023 saw the County unit of 36 young people and 4 adult leaders depart the UK to join 50,000 scouts from around the world at the 25th World Scout Jamboree in South Korea having spent 18 months fundraising and learning to work together as a team. Unfortunately, problems experienced with infrastructure and the extreme heat mean that the event had to be cancelled after just a few days and alternative arrangements made for the participants which were centred around the capital city of Seoul. Two major reviews of the event have been conducted one by World Scouting the other by UK Scouting to ensure that lessons have been learnt for future World Event participation.

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

We have:

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

Levels of non-compliance by the end of March 2024 stood at Safeguarding 1%, Safety. 1% and GDPR. 1%. Which is a considerable improvement from 2021 when it was 20%.

Woodhouse Park
Woodhouse Park activity centre has had another successful year welcoming over 40,000 young people to the centre across the year. We have continued to invest in the centre with new equipment to support the large-scale events, installing new toilet blocks and facilities as well as major improvements in the buildings.

The success in the growth on the number of activities and residential experiences delivered has enabled income to exceed the initial 2023/24 projections for the centre allowing the employed team to be expanded to meet this increased demand. As part of this expansion and during the year under review we employed three apprentices in line with our ethos of providing young people with skills for life. A programme that worked well for both the young people and the County and which we intend to repeat going forward. Whilst the centre now operates under a fully staffed operational model it must be recognised that without the ongoing support of the centres volunteer support team the centre would be unable to provide the full range of activities and events currently that are on offer.

The long-term plans for the centre to ensure that it has a sustainable future particularly given the need for significant capital investment to upgrade and replace many of the onsite buildings and site infrastructure continued to be developed.

Overall Review

The fundamental principle that underpins Scouting is that it should actively engage and support young people in their personal development, empowering them to make a positive contribution to society.
Over the past 12 months Avon Scouts have continued to:
Delivery increased opportunities for young people to develop skills for life though a programme of activities that challenges them to embark on exciting, new adventures.

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

Supported the 3,800 fantastic volunteers contribute to their local communities, working to make life better for those around them through their support

Financial review

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

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

- Online Scout Manager a digital tool that supports our volunteers with all aspects of Administration including Weekly register of attendance, Records of young people achievements, Collection of Membership subscriptions, activity fees and correspondence with Parents/Carers. This is provided to all sections at Gold level through County level membership at an annual cost of circa £15k per annum.

- The services of The Two Counties development project provided support through a small team of part time paid staff to expand and grow Scouting and to support Groups adversely impacted by COVID 19 retaining young people, adults and sections due to the impact of COVID 19 on local scouting.

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

- Provision of short-term loans and grants to help facilitate development of group headquarters

The scale of the day-to-day operation of Woodhouse Park Activity Centre does presents a significant financial risk to the County. However, the unstinting efforts of the dedicated band of volunteers alongside the professional staff team has helped to ensure that the centre made a small surplus in 2023/24 with the current income/expenditure projections for the centre anticipating that a small surplus will again be delivered in 2024/25. To ensure the financial stability of the centre an operational reserve of £116k has been established.

Reserves Policy

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

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

The reserve for the County covering day-to-day Scouting operations has been set by the trustees at £40k. This cover costs the non-variable/contracted costs incurred by the County including OSM, Development support and the County administrator's salary costs. It is assumed that in such a scenario that the general running costs of the activity and operational teams would be put on hold until such time as the situation is regularised.

In addition, a further £116k has been set aside as a reserve fund to cover the operation costs of Woodhouse Park Activity Centre. Again, this reflects the non-variable/contracted costs that would be incurred including the staff team salary cots, Insurance, and utilities. This reserve has been increased from the £100k previously held reflected the increased staff levels now in operation and will continue to be kept under review as the centre develops over the coming years.

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

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

Investment Policy

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

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

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

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

……..	……
K FitzGerald	N Salter
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 2024.

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 2024

	Notes	Unrest-ricted Funds £	Endow-ment Funds £	Total 2024 £	Unrest-ricted Funds £	Endow-ment Funds £	Total 2023 £
Income from:							
Grants, donations and legacies	2	1,468	-	1,468	11,643	-	11,643
Charitable activities	3	533,715	-	533,715	487,022	-	487,022
Investment income	4	1,840	-	1,840	440	-	440
Profit on disposal of fixed assets		5,000	-	5,000	-	-	-
Total income		**542,023**	**-**	**542,023**	**499,105**	**-**	**499,105**
Expenditure on:							
Charitable expenditure	5	467,967	1,650	469,617	437,147	1,650	438,797
Total expenditure		**467,967**	**1,650**	**469,617**	**437,147**	**1,650**	**438,797**
Net income/(expenditure) before transfers		74,056	(1,650)	72,406	61,958	(1,650)	60,308
Transfer between funds	11	-	-	-	-	-	-
Net movement in funds		74,056	(1,650)	72,406	61,958	(1,650)	60,308
Reconciliation of funds							
Fund balances at 01 April 2023		441,028	150,783	591,811	379,070	152,433	531,503
Fund balances at 31 March 2024	11	**515,084**	**149,133**	**664,217**	**441,028**	**150,783**	**591,811**

Avon County Scout Council
Balance Sheet
As at 31 March 2024

	Notes		2024		2023
			£		£
Fixed assets					
Tangible fixed assets	8		206,949		156,808
Non-current assets					
Debtors	9		10,000		15,000
Current assets					
Debtors	9	52,213		5,000	
Cash at bank and in hand		452,272		419,730	
		504,485		424,730	
Creditors					
Amounts falling due within one year	10	(57,216)		(4,727)	
Net current assets			447,269		420,003
Net assets			**664,217**		**591,811**
Funds					
Unrestricted funds					
General funds	11		62,554		133,992
Designated funds	11		452,530		307,036
			515,084		441,028
Endowment funds	11		149,133		150,783
Net assets			**664,217**		**591,811**

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

.....
K FitzGerald
Trustee

.....
N Salter
Trustee

Avon County Scout Council
Statement of Cash Flows
For the Year Ended 31 March 2024

	Notes	Total 2024 £	Total 2023 £
Cash flows from operating activities			
Net movements in funds for the year		72,406	60,308
Adjustments to cash flows from non-cash items			
Depreciation and amortisation	8	8,323	1,650
Finance income	4	1,840	440
(Profit) / Loss on disposal		-	-
		82,569	62,398
Working capital adjustments			
(Increase)/decrease in debtors	9	(42,213)	25,714
Increase/(decrease) in creditors	10	52,489	2,927
Net cash flow from operations		92,845	91,039
Cash flows from investing activities			
Interest received		(1,840)	(440)
Acquisitions of tangible assets	8	(58,464)	(6,025)
Net increase/(decrease) in cash and cash equivalents		32,541	84,574
Reconciliation of net debt			
Cash and cash equivalents at the beginning of the reporting period		419,730	335,156
Net increase/(decrease) in cash and cash equivalents		32,542	84,574
Cash and cash equivalents at the end of the reporting period		452,272	419,730
Cash & Cash equivalents reconciliation:			
Cash at bank		452,272	419,730
Total cash & cash equivalents at the end of the reporting period		452,272	419,730

1 Accounting Policies

1.1 General information and basis of accounting

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

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

1.2 Income

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

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

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

Investment income is included when receivable.

1.3 Government grants

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

1.4 Donated services

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

1.5 Expenditure

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

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

1.6 **Fixed assets**

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

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

Fixed assets are valued at cost less depreciation.

1.7 **Non-current assets - debtors**

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

1.8 **Debtors**

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

1.9 **Cash at bank and in hand**

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

1.10 **Creditors**

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

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

1.11 **Taxation**

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

1.12 **Pension contributions**

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

1.13 **Fund accounting**

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

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

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

1.14 **Operating leases**

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

1.15 **VAT**

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

1.16 **Financial instruments**

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

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

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

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

2 Donations and general grants

	Unre-stricted funds	Endow-ment funds	Total 2024	Unre-stricted funds	Endow-ment funds	Total 2023
Donations	**£**	**£**	**£**	**£**	**£**	**£**
Donations	735	-	735	2,700	-	2,700
Donations - sailing	-	-	-	1,000	-	1,000
Donations - WHP	733	-	733	7,943	-	7,943
	1,468	-	1,468	11,643	-	11,643

3 Incoming resources from charitable activities

	Unre-stricted funds £	Endow-ment funds £	Total 2024 £	Unre-stricted funds £	Endow-ment funds £	Total 2023 £
County	2,877	-	2,877	2,841	-	2,841
Census membership	144,638	-	144,638	136,525	-	136,525
Woodhouse Park income	386,115	-	386,115	266,111	-	266,111
World Scout Jamboree	-	-	-	81,455	-	81,455
County other income	85	-	85	90	-	90
	533,715	-	533,715	487,022	-	487,022
The income is made up of:						
Received in year	533,715	-	533,715	487,022	-	487,022
	533,715	-	533,715	487,022	-	487,022

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

	Unre-stricted funds £	Endow-ment funds £	Total 2024 £	Unre-stricted funds £	Endow-ment funds £	Total 2023 £
Census membership	555,231	-	555,231	514,576	-	514,576
Paid to Scout Association	(410,593)	-	(410,593)	(378,051)	-	(378,051)
	144,638	-	144,638	136,525	-	136,525

4 Investment income

	Unre-stricted funds £	Endow-ment funds £	Total 2024 £	Unre-stricted funds £	Endow-ment funds £	Total 2023 £
Bank interest	1,840	-	1,840	440	-	440

5 Charitable expenditure

	Unre-stricted funds £	Endow-ment funds £	Total 2024 £	Unre-stricted funds £	Endow-ment funds £	Total 2023 £
Activities undertaken directly:						
Office & administration	56,283	1,650	57,933	93,338	1,650	94,988
County scouting	8,129	-	8,129	12,754	-	12,754
World Scout Jamboree	11,619	-	11,619	100,210	-	100,210
Scouting activities	3,175	-	3,175	6,153	-	6,153
Support for Districts	28,792	-	28,792	50,084	-	50,084
Woodhouse Park maintenance	359,970	-	359,970	174,294	-	174,294
Support costs:						
Governance costs	-	-	-	314	-	314
	467,967	1,650	469,617	437,147	1,650	438,797

6 Net incoming resources before transfers

This is stated after charging:

	2024 £	2023 £
Depreciation	8,323	1,650
Independent examiners remuneration - accountancy fees	1,560	1,590
Independent examiners remuneration - examination fees	540	550

7 Employees and employment costs

	2024	2023
	£	£
Wages and salaries	144,712	79,225
Pension contributions	4,240	2,840
	148,952	82,065

Defined contribution pension scheme
The company operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the company to the scheme and amounted to £4,240 (2023: £2,840).
Contributions totalling £nil (2023: £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 (2023: none).

No remuneration was paid to any Trustees during the year (2023: none). No expenses were reimbursed to the Trustees by the charity during the year (2023: none).

The key management personnel of the charity are considered to be the county administrator and the Woodhouse Park operations manager. The total costs to the charity of employee benefits (includes gross pay, employer national insurance and employer pension) for the key management personnel were £50,179 (2023: £32,434).

The average monthly head count was 8 (2023: 5).

8 Tangible fixed assets

	Freehold Property £	Long Leasehold Property £	Fixtures & Fittings £	Scout Equipment £	Total £
Cost					
As at 01 April 2023	229,430	8,247	36,322	78,484	352,483
Additions	-	-	21,677	36,787	58,464
As at 31 March 2024	229,430	8,247	57,999	115,271	410,947
Depreciation					
As at 01 April 2023	78,647	8,247	30,297	78,484	195,675
Charge for year	1,650	-	2,440	4,233	8,323
As at 31 March 2024	80,297	8,247	32,737	82,717	203,998
Net book value					
As at 31 March 2024	149,133	-	25,262	32,554	206,949
As at 31 March 2023	150,783	-	6,025	-	156,808

9 Debtors: Amounts falling due within one year

	2024	2023
	£	£
Other debtors	27,023	-
VAT debtor	20,190	-
High Littleton	5,000	5,000
	52,213	5,000

Debtors: Amounts falling due in over one year

	2024	2023
	£	£
High Littleton	10,000	15,000
	10,000	15,000

10 Creditors: Amounts falling due within one year

	2024	2023
	£	£
Taxation and social security	3,920	2,077
Accruals & deferred income	2,826	2,650
Credit card	895	-
Creditors control account	49,576	-
	57,216	4,727

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

11 Statement of funds

	Balance 01.04.23 £	Income £	Expenditure £	Transfers £	Balance 31.03.24 £
Designated funds					
International fund	24,646	-	-	15,000	39,646
Support fund	10,000	-	-	-	10,000
Rickard Shield fund	1,995	1,785	(1,700)	-	2,080
Future large scale County events	-	-	-	50,000	50,000
WHP improvement fund	70,395	-	-	13,532	83,927
3 Counties Development fund	50,000	-	-	(40,000)	10,000
	157,036	1,785	(1,700)	38,532	195,653
Designated funds - reserves					
Woodhouse Park fund	100,000	-	-	16,557	116,557
County economic fund	50,000	-	-	(9,680)	40,320
Woodhouse Park strategy fund	-	-	-	100,000	100,000
	150,000	-	-	106,877	256,877
General unrestricted funds	133,992	540,238	(466,267)	(145,409)	62,554
Total unrestricted funds	441,028	542,023	(467,967)	-	515,084
Endowment funds					
Endowment fund - property	150,783	-	(1,650)	-	149,133
Total funds	591,811	542,023	(469,617)	-	664,217

12 Statement of funds- prior year

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

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

- Designated funds – reserves
  The County's policy on reserves is to hold sufficient resources to continue the charitable activities of the County should income and fundraising activities fall short for any reason.
  The Board of Trustees had agreed that long term the County should hold a sum equivalent to 6 months running costs. This is considered by the Board of Trustees to be of a sufficient level to cover the potential impact on the charity of any major event which would result in loss of membership income/fundraising and the curtailment of Scouting activities.
  The reserve for the County covering day-to-day Scouting operations has been set by the trustees at £50k and for the operation of WHP at £100k.

- The general unrestricted fund represents the unrestricted funds of the charity at the year end.

- The Property endowment fund represents the net book value of the freehold property, given to the charity under endowment.

13 Analysis of net assets between funds

	Unre-stricted funds £	Endow-ment funds £	Total 2024 £	Unre-stricted funds £	Endow-ment funds £	Total 2023 £
Tangible assets	57,816	149,133	206,949	6,025	150,783	156,808
Non-current assets	10,000	-	10,000	15,000	-	15,000
Current assets	504,485	-	504,485	424,730	-	424,730
Current liabilities	(57,216)	-	(57,216)	(4,727)	-	(4,727)
	515,084	149,133	664,217	441,028	150,783	591,811

14 Related parties

There were no related party transactions during the year (2023: none).