

**REGISTERED CHARITY NUMBER 1015269
SCOUT COUNTY NUMBER: 00102**

**BERKSHIRE COUNTY SCOUT COUNCIL
REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

**BERKSHIRE COUNTY SCOUT COUNCIL
CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

Report of the Trustees	1 - 7
Independent Examiners' Report	8
Statement of Financial Activities	9
Balance Sheet	10 - 11
Notes to the Financial Statements	12 - 23

BERKSHIRE COUNTY SCOUT COUNCIL
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Objectives and activities

The charitable object of the Berkshire County Scout Council (the County) is to promote the development of young people in achieving their full physical, intellectual social and spiritual potential as individuals, as responsible citizens and as members of their local, national and international communities.

The Values of Scouting

As scouts we are guided by the following values:

- Integrity – we act with integrity; we are honest, trustworthy and loyal;
- Respect – we have self-respect and respect others;
- Care – we support others and take care of the world we live in;
- Belief – we explore our faiths, belief and attitudes; and
- Co-operation – we make a positive difference: we cooperate 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 do and have fun;
- Take part in activities indoors and outdoors;
- Learn by doing;
- Take responsibility and make choices;
- Undertake new and challenging activities; and
- Make and live by their promise.

The delivery of scouting activities in Berkshire is through volunteers with the exception of the two Local Development Officers and the County Administrator. Without the dedication and support of all the adult volunteers in the many and varied roles that they undertake, we would not be able to offer the quality and variety of activities we currently deliver. We currently have 3092 active volunteers and we are continuing to attract new adult volunteers and look forward to welcoming more in the future.

Public benefit

The County meets the Charity Commission's public benefit criteria under both the advancement of education and the advancement of citizenship or community development headings and the Trustees have had regard to the charity commission's public benefit guidance when deciding upon the activities of the charity. With an increase in membership over the past year, we believe that we continue to bring life-changing experiences and opportunities to increasingly large numbers of Berkshire's young people.

Grant making

Grants are made available from the general, designated and restricted funds as deemed appropriate by the County Executive.

BERKSHIRE COUNTY SCOUT COUNCIL
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021

Achievement and performance

It has been a very difficult year for Scouting in Berkshire and across the UK, with the coronavirus pandemic stopping all face to face Scouting except for a few months in the summer and early autumn.

Despite this, many of our leaders have kept Scouting going through virtual meetings on Zoom with imaginative programmes and with young people joining in from their own homes.

Inevitably our membership decreased with the number of young people aged between 6 and 18 reducing by some 19% and our adult volunteers reducing by around 10%. This reduction was less than expected and better than national averages.

We maximised our support for online programme ideas as well as giving support to Groups in making their meeting places Covid secure, and in carrying out risk assessments during the few months when face to face Scouting was possible.

Regrettably on the international front we had to cancel WINGS (our international camp in Windsor Great Park) due to the coronavirus restrictions.

The County continues to support high quality mandatory, specific and targeted training for our leaders, and this has mainly continued online during the year. The County has achieved the national targets for compliance on safety and safeguarding mandatory training.

The hard work of our adult volunteers, many of whom have at the same time had difficulties in their own personal lives caused by coronavirus restrictions and lockdowns, has been remarkable, and has placed us in a relatively good place to resume face to face Scouting as these restrictions are slowly lifted.

Since the start of 2019, our 'staff' have been direct employees of Berkshire County Scout Council. To support this arrangement, we use the services of a specialist organisation to provide ongoing advice on employment law, human resources, and health and safety matters. This support has been invaluable in assisting us to make use of the furlough arrangements under the government Coronavirus Job Retention scheme. This was necessary because the suspension of face to face Scouting and COVID19 related restrictions impacted on their ability to deliver services to our members. Initially our 'staff' were on full time furlough but from July 2020 to March 2021 were on part time furlough under the Flexible Furlough arrangements.

The end of the year saw the beginning of the easing of coronavirus restrictions and the return to active Scouting.

The County is the leaseholder for Earleywood Scout Campsite. The site is jointly managed by South Berks and South East Berks Scout Districts through their Earleywood Management Board (EMB). Work is being done with the Districts and EMB to refine governance arrangements and enhance the assurances they provide to the County Trustees regarding the operation of the site.

Financial Review

Investment policy and objectives

The funds of the County are all held in bank accounts and deposits. With bank interest rates so low, there is not much interest income this year, and the Executive is open to consider other investment plans as they arise.

BERKSHIRE COUNTY SCOUT COUNCIL
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021

Reserves policy

The accounting practices of the County Executive Committee require that a constant review be conducted on the variable financial risks associated with each income stream, this being different for each income stream, and to examine the risks associated with projected expenditure.

The review is conducted on a regular and on-going process by the Finance and Risk Sub-Committee (reporting to the County Executive Committee) rather than it being an annual global total. The Reserve Policy of the County Executive Committee requires that there are sufficient reserves to cover the level of risk identified by this regular and on-going review.

As at 31 March the reserves comprise the General Fund including designated funds, totalling £415,394 (2020: £402,897) in addition to Restricted Funds totalling £37,196 (2020: £34,495). The Activity Permit Fund provided funding to members who wanted to gain permits to deliver Scouting activities. Transfers from the General Fund were made during the year to maintain the balances of the New Growth Fund and The Activity Permit fund at the level of £15,000 and £20,000 respectively.

The Restricted Fund, Friends of Berkshire Scouts fund, currently stands at £28,218 (2020: £25,242). The Fund is under the control of the County Youth Commissioners and the County Treasurer. It is available to make grants to support young people at the request of the County Commissioner.

The General Fund at the year-end is maintained at such a level to provide £309,941 (2020: 331,486) of reserves to carry forward into the current year to meet any additional expense not covered by the subscription income that will be received in April 2021. The balance of the reserves is held to enable the County to fund future operations, developments and events.

Other Financial Review Details

The main source of income for the County Scout Committee is the County Subscription, which is collected with the HQ subscription. The County Subscription for the 2020/2021 was set at £16.80 per person (2019/2020: £16.80) and generated income of £162,607 (2019/2020: £161,213). Overall the County recorded a net surplus for the year of £15,198 (2020: net surplus of £70,203).

Future Plans

The main tasks of the County during much of this coming year will be to support our leaders in the return to face to face Scouting. This support will primarily be in two areas, in helping sections re-start imaginative and active programmes, and in the recruitment of more young people and adult volunteers.

The County will support significant growth of Scouting in Berkshire with help in backfilling numbers of young people in existing sections where numbers reduced during the pandemic, and the planned opening up of further new Sections and Groups, supported both financially and with Local Development Officer assistance.

We will continue to take all opportunities to develop a more youth shaped movement across the County in all aspects of management and programme development. The Trustees want to encourage the recruitment of trustees, including non-member trustees, in the 18-25 age range on County, District and Group Executive Committees.

BERKSHIRE COUNTY SCOUT COUNCIL
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021

A County hardship fund is being established to support members and Groups who have been adversely affected by the pandemic, and would otherwise not be able to continue with Scouting activities.

The County will continue to support its members in Groups and Districts in core programme activities, organising County activities to support and enhance the local programme.

The County will continue to expand our support for our valued adult volunteers through improved induction, training and support, as well as recognising the significant contribution made by our volunteers. The County is committed to making our 'volunteer journey' as enjoyable, simple, and rewarding as possible, as it is recognised that our leaders play a key role in ensuring Scouting thrives and expands in Berkshire following a difficult 2020/21 year.

COVID 19

In their assessment of going concern the trustees have considered the current and developing impact on the charity as a result of the COVID19 virus. This has not had a significant, immediate impact on the charity's operations but the trustees are aware that if the current situation becomes prolonged then this may change.

In April 2020 we furloughed two of our staff under the Government Job Retention Scheme, followed by another member of staff in June. These staff returned to work under part time furlough arrangements during July 2020. We have kept their hours under close review and will do so for the remainder of the duration of the Job Retention Scheme. We reviewed and adjusted our 2020/21 budget to make a number of economies and will be doing likewise for our 2021/22 budget. This allowed us to recognise the challenges that have arisen due to the suspension of face to face Scouting by making a reduction in the membership subscriptions that were collected in early 2021.

As noted above, on instruction of the Scouts Association due to the COVID19 pandemic, the Wings event was cancelled. This resulted substantial amounts being refunded to participants and a creditor in the accounts at the yearend of £68,660. As at the date of signing of these financial statements all but one refund has been processed.

Having regard to the above, the trustees believe it appropriate to adopt the going concern basis of accounting in preparing the financial statements. This approach has been validated by regular "stress testing" involving a number of financial scenarios around potential reduction in membership and associated income.

Structure, Governance and Management

Governing document

Berkshire County Scout Council is the electoral body that supports Scouting in the Royal County of Berkshire. It is the body to which the County Executive Committee is accountable. The role of the County Executive Committee is to support the County Commissioner in meeting the responsibilities of the appointment and to provide support for the eleven Scout Districts and the Scout Network in the County.

Type of governing document

The Berkshire County Scout Council governing documents are those of the 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 (PO&R) of The Scout Association.

BERKSHIRE COUNTY SCOUT COUNCIL
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021

How the charity is constituted

The County is a trust established under its rules which are common to all Scouts.

Recruitment and appointment of new trustees

The Trustees are appointed by Berkshire County Scout Council in accordance with Policy, Organisation and Rules (PO&R) of The Scout Association.

Independent Examiners Crowe U.K. LLP
Aquis House
49-51 Blagrove Street
Reading
RG1 1PL

Bankers Charity Aid Foundation (CAF Bank)
Barclays Bank plc
Newbury Building Society

Risk review

Berkshire County is led by the County Commissioner and managed by the County Executive Committee. They are accountable to the County Scout Council for the satisfactory running of the County. They conduct an on-going review of the risks that the charity might be exposed to and systems have been established to mitigate those risks. Risks are minimised by the implementation of procedures for authorisation on all projects undertaken by members and these procedures are periodically reviewed to ensure that they continue to meet the needs of Scouting in Berkshire.

The County Executive follows, without question, the policies issued by the Scout Association in relation to the safe operation and administration of all activities involving its youth and adult members in accordance with PO&R.

The County Executive keeps under review all insured risks and the policies maintained by the County Administrator to ensure that all insurable risks are adequately covered.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity name:

Berkshire County Scout Council

Registered charity number:

1015269

Scout County number:

00102

Correspondent contact and address:

Karen Thurlow – County Administrator
County Scout Office
Sindlesham Court
Mole Road
Wokingham
Berkshire
RG41 5EA

BERKSHIRE COUNTY SCOUT COUNCIL
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021

Trustees (Members of the County Executive Committee)

Dates are shown, if not for the whole financial year

Ex Officio

Ian Aitken	County Chairman
Nigel Bevan	County Commissioner
Natalie Greenstreet	County Treasurer
Rachel Stout	County Youth Commissioner (to Sept 2020)
James Mulligan	County Youth Commissioner & Deputy County Chair (to Sept 2020)

Nominated by the County Commissioner

Pete Jeffreys	Deputy County Commissioner
Ian May	Assistant County Commissioner (International)
James Mulligan	Deputy County Commissioner (Volunteer Journey) (From Sept 2020)
Stuart Ford	District Commissioner, Windsor and Eton (From Sept 2020)
Marc Brunel-Walker	GSL, 1 st Crowthorne (From Sept 2020)

Elected Members

Erica Hunter	GSL Pinkneys Green
Robin Kent	Chair, 89 th Reading
Pete Smith	County Executive Committee Member
Andy Williamson	District Chair, Pang Valley
Jan Large	Group Treasurer, 3 rd Newbury (From Sept 2020)
Darren Early	GSL 1 st Lower Earley (to Sept 2020)

Co-opted members

Moya Taylor	County Safety Coordinator
Stuart Ford	WINGS 2020 Camp Leader (to Sept 2020)
Jan Large	Group Treasurer 3 rd Newbury (to Sept 2020)
Simona Saunders	WINGS 2020 Head of Finance (to Sept 2020)
Simon Pickett	WINGS 2020 Head of Governance Group

The key management personnel of the charity are considered to be the Trustees.

Responsibilities of the Trustees

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

Charity law requires the trustees to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards) and applicable law.

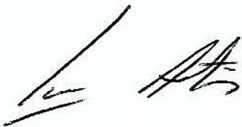
BERKSHIRE COUNTY SCOUT COUNCIL
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021

Under charity law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of its net incoming/outgoing resources 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 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Trustees on 15 June 2021
and signed on their behalf by



Ian Aitken
Chairman and Trustee

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF BERKSHIRE COUNTY SCOUT COUNCIL**

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

I report to the trustees on my examination of the accounts of the Berkshire County Scout Council (the Charity) for the year ended 31 March 2021, which are set out on pages 9 to 23.

This report is made solely to the charity's trustees, as a body, in accordance with section 154 of the Charities Act 2011. My independent examiner's work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity, the charity's members as a body and the charity's trustees as a body for my independent examiner's work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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



A R Lyon
Crowe U.K LLP
Chartered Accountants
Aquis House
49-51 Blagrove Street
Reading
Berkshire, RG1 1PL

Date: 6 July 2021

BERKSHIRE COUNTY SCOUT COUNCIL
STATEMENT OF FINANCIAL ACTIVITIES
AT 31 MARCH 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
INCOME AND ENDOWMENT FROM					
Donations and legacies	2	-	-	-	4,700
Charitable activities	4				
County Section Events		-	-	-	825,515
Badge Sales		44	-	44	814
DoE income		1,095	-	1,095	3,128
Subscription		162,607	-	162,607	161,213
Investment income	3	1,544	751	2,295	3,912
Other Income- CJRS grants		<u>22,344</u>		<u>22,344</u>	-
TOTAL		<u>187,634</u>	<u>751</u>	<u>188,395</u>	<u>999,282</u>
EXPENDITURE ON					
Raising funds	5	704		704	6,206
Charitable activities	6				
International camp		-	-	-	-
County Section Events		57,611	-	57,611	773,466
DoE income		633	-	633	2,443
Online scout manager		22,250	-	22,250	10,556
External training		1,564	-	1,564	19,141
Hire of meeting rooms		62	-	62	670
Grants		247	1,275	1,522	1,850
Travel and meeting costs		173	-	173	8,302
World Jamboree		-	-	-	-
Startup Grants		2,000	-	2,000	11,244
Event Facilitators		334	-	334	5,174
Employment costs		52,932	-	52,932	55,118
IT costs		12,366	-	12,366	5,155
Administration services		-	-	-	1,015
Other resources expended		<u>24,261</u>		<u>24,261</u>	<u>24,739</u>
TOTAL		<u>175,137</u>	<u>1,275</u>	<u>176,412</u>	<u>925,079</u>
Net gains/(losses) on investments		<u>-</u>	<u>3,225</u>	<u>3,225</u>	<u>(4,000)</u>
NET INCOME/(EXPENDITURE)		12,497	2,701	15,198	70,203
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>402,897</u>	<u>34,495</u>	<u>437,392</u>	<u>367,189</u>
TOTAL FUNDS CARRIED FORWARD		<u>415,394</u>	<u>37,196</u>	<u>452,590</u>	<u>437,392</u>

The notes on pages 12 to 23 form part of these accounts

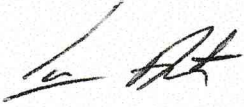
BERKSHIRE COUNTY SCOUT COUNCIL
BALANCE SHEET
AT 31 MARCH 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
FIXED ASSETS					
Tangible assets	12	2,204	-	2,204	2,938
Investments	13	<u>-</u>	<u>17,147</u>	17,147	<u>13,922</u>
		<u>2,204</u>	<u>17,147</u>	19,351	<u>16,860</u>
CURRENT ASSETS					
Stocks	14	1,736	-	1,736	1,775
Debtors	15	32,689	-	32,689	14,903
Cash at bank and in hand		<u>466,196</u>	<u>20,049</u>	486,245	<u>439,851</u>
		500,621	20,049	520,670	456,529
CREDITORS					
Amounts falling due within one year	16	<u>(87,431)</u>	<u>-</u>	(87,431)	<u>(35,997)</u>
NET CURRENT ASSETS		<u>413,190</u>	<u>20,049</u>	433,239	<u>420,532</u>
NET ASSETS		<u>415,394</u>	<u>37,196</u>	452,590	<u>437,392</u>
FUNDS					
	17				
Unrestricted funds:					
General fund				309,941	331,486
Activity Skills Development				8,781	8,781
WINGS				4,881	4,881
Project Africa				23,918	4,651
Roger King International Fund				32,873	18,098
New Growth Fund				15,000	15,000
Activity Permit Fund				<u>20,000</u>	<u>20,000</u>
				415,394	402,897
Restricted funds:					
Michael Nightingale Community					
Reserve Fund				3,643	3,643
Special Needs Reserve Fund				5,335	5,610
Berkshire Supporters of Scouting				<u>28,218</u>	<u>25,242</u>
				<u>37,196</u>	<u>34,495</u>
TOTAL FUNDS				452,950	<u>437,392</u>

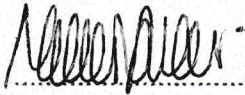
The notes on pages 12 to 23 form part of these accounts

BERKSHIRE COUNTY SCOUT COUNCIL
BALANCE SHEET (CONTINUED)
AT 31 MARCH 2021

The financial statements were approved by the Board of Trustees on 15/06/21 and were signed on its behalf by:



.....
I Aitken – Trustee



.....
Natalie Greenstreet - Trustee

The notes on pages 12 to 23 form part of these accounts

BERKSHIRE COUNTY SCOUT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The accounts have been prepared in accordance with the Charities SORP (FRS102) applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The accounts have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Berkshire County Scout Council 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 note.

The charity has cash resources and has no requirement for external funding. The Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. They continue to believe the going concern basis of accounting appropriate in preparing the annual financial statements.

Critical accounting judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, which are described in note 1, Trustees are required to make judgements, estimates and assumptions about the carrying value of assets and liabilities that are not readily apparent from other sources. The estimation and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of revision and future periods if the revision affects the current and future periods.

In the view of the Trustees, no assumptions concerning the future or estimation uncertainty affecting the assets and liabilities at the Balance Sheet date are likely to result in a material adjustment to their carrying amounts in the next financial year.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Income

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

BERKSHIRE COUNTY SCOUT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Investment income is included when receivable.

Incoming resources from charitable trading activity are accounted for when earned.

Expenditure

Expenditure is recognized on an accrual basis as each liability is incurred.

Costs of generating funds comprise the costs associated with fund raising activities.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Charitable expenditure is reported under the sub headings detailed in note 6.

Grants in support of the charity's aims.

Support costs are detailed in note 8.

In previous years Governance costs (costs associated with meeting the constitutional and statutory requirements of the charity, the independent examiner fees and costs in respect of the strategic management of the charity) were shown separately in the Statement of Financial Activities. To comply with Charities SORP FRS 102 Governance costs have been included within support costs.

Capital items costing under £500 are written off when incurred.

Grants payable are recognised as expenditure in the year in which a binding commitment to make payments is entered into.

Tangible assets

Earleywood Camp Site

The costs relating to the Camp Site are written off as incurred since the property is inalienable during the life of the lease and its use is restricted to Scouting.

Since October 1st 2006 the day-to-day management and financial reporting for the site came under the direction of two local Scout Districts, but the lease for the site remains in the name of Berkshire County Scout Council.

Other Equipment

Equipment used by the Council is depreciated at 25% of written down value. Individual items of equipment with a purchase price of £500 or less are written off when acquired.

BERKSHIRE COUNTY SCOUT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

1. ACCOUNTING POLICIES - continued

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds held by the charity are those which can be used in accordance with the charitable objectives at the discretion of the Trustees.

Restricted funds are where specific conditions are imposed by the donor which restricts the use of unspent funds. The income is taken directly to the relevant restricted funds.

Foreign currencies

Transactions in foreign currencies are translated into sterling at the prevailing rate of exchange on the date of the transaction.

Pension costs and other post-retirement benefits

The charity operates a defined contribution money purchase scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate. There were no outstanding contributions at the year end. The Charity has no liability beyond making its contributions and paying across the deductions for the employees contributions.

Investments

Investments are a form of basic financial instrument and are initially recorded at their transaction value and subsequently valued at closing mid-market value at the Balance Sheet date. Any gain or loss on revaluation is taken to the Statement of Financial Activities.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

Creditors and provisions

Creditors and provisions are recognised when 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.

Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

**BERKSHIRE COUNTY SCOUT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations	-	4,700
Grants	<u>-</u>	<u>-</u>
	<u>-</u>	<u>4,700</u>

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

Internship	-	-
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3. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	1,544	2,940
Investment income	<u>751</u>	<u>972</u>
	<u>2,295</u>	<u>3,912</u>

4. INCOME FROM CHARITABLE ACTIVITIES

Subscriptions are shown net of the Headquarters payment of £275,965 (2020: £214,555).

5. RAISING FUNDS

Raising donations and legacies	2021	2020
	£	£
Promotions and publications	665	5,495
Badge costs	<u>39</u>	<u>711</u>
	<u>704</u>	<u>6,206</u>

**BERKSHIRE COUNTY SCOUT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

6. CHARITABLE ACTIVITIES COSTS

	Direct costs £	Grant funding of activities (see note 7) £	Support costs (see note 8) £	2021 Totals £	2020 Totals £
County Section Events	57,611	-	-	57,611	773,466
DoE income	633	-	-	633	2,443
Online Scout Manager	22,250	-	-	22,250	10,556
External training	1,564	-	-	1,564	19,141
Hire of meeting rooms	62	-	-	62	670
Travel and meeting costs	173	-	-	173	8,302
Event Facilitators	334	-	-	334	5,174
Employment costs	52,932	-	-	52,932	55,118
International Camp	-	-	-	-	-
Grants	-	1,522	-	1,522	1,850
World Jamboree	-	-	-	-	-
Startup Grants	-	2,000	-	2,000	11,244
IT costs	-	-	12,366	12,366	5,155
Administration services	-	-	-	-	1,015
Other resources expended	-	-	24,261	24,261	24,739
	<u>135,559</u>	<u>3,522</u>	<u>36,627</u>	<u>175,708</u>	<u>918,873</u>
<i>2020 Comparatives</i>	<u>874,870</u>	<u>13,094</u>	<u>30,909</u>	<u>918,873</u>	

7. GRANTS PAYABLE

	2021 £	2020 £
International Camp	-	-
Grants	1,522	1,850
World Jamboree	-	-
Startup Grants	<u>2,000</u>	<u>11,244</u>
	<u>3,522</u>	<u>13,094</u>

All grants are payable to individuals or sections in respect of the above grants.

**BERKSHIRE COUNTY SCOUT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

8. SUPPORT COSTS

	Management £	Depreciation £	Governance Costs £	2021 Totals £	<i>2020 Totals £</i>
IT costs	12,366	-	-	12,366	5,155
Administration services	-	-	-	-	1,015
Other resources expended	<u>9,339</u>	<u>734</u>	<u>14,188</u>	<u>24,261</u>	<u>24,739</u>
	<u>21,705</u>	<u>734</u>	<u>14,188</u>	<u>36,627</u>	<u>30,909</u>
2020 Comparatives	<u>20,524</u>	<u>60</u>	<u>10,325</u>	<u>30,909</u>	

Included within Governance costs are Independent examiners fees of £4,740 (2020: £4,320).

9. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

Reimbursed expenses paid during the year totalled £122 (2020 £8,302), in respect of travel, subsistence, postage, stationery and other costs incurred by six (2020: six) Trustees.

10. STAFF COSTS

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

	2021	<i>2020</i>
Administration and Charitable Services	<u>3</u>	<u><i>3</i></u>

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

Staff costs comprise of gross salaries of £52,932 (2020: £55,118) including pension contributions of £3,239 (2020: £3,067).

BERKSHIRE COUNTY SCOUT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

11. COMPARATIVE FOR THE STATEMENT OF FINANCIAL ACTIVITIES

<i>2020 figures</i>	<i>Unrestricted Funds</i>	<i>Restricted Funds</i>	<i>Total Funds</i>
	<i>£</i>	<i>£</i>	<i>£</i>
INCOME AND ENDOWMENTS FROM			
<i>Donations and legacies</i>	3,672	1,028	4,700
Charitable activities			
<i>County Section Events</i>	825,515	-	825,515
<i>Badge Sales</i>	814	-	814
<i>DoE income</i>	3,128	-	3,128
<i>Subscription</i>	161,213	-	161,213
<i>Investment income</i>	<u>2,924</u>	<u>988</u>	<u>3,912</u>
Total	997,266	2,016	999,282
EXPENDITURE ON			
<i>Raising funds</i>	6,206	-	6,206
Charitable activities			
<i>International Camp</i>	-	-	-
<i>County Section Events</i>	773,466	-	773,466
<i>DoE income</i>	2,443	-	2,443
<i>Online Scout Manager</i>	10,556	-	10,556
<i>External training</i>	19,141	-	19,141
<i>Hire of meeting rooms</i>	670	-	670
<i>Grants</i>	450	1,400	1,850
<i>Travel and meeting costs</i>	8,302	-	8,302
<i>World Jamboree</i>	-	-	-
<i>Startup Grants</i>	11,244	-	11,244
<i>Event Facilitators</i>	5,174	-	5,174
<i>Employment costs</i>	55,118	-	55,118
<i>IT costs</i>	5,155	-	5,155
<i>Administration services</i>	1,015	-	1,015
<i>Other resources expended</i>	<u>24,739</u>	<u>-</u>	<u>24,739</u>
Total	923,679	1,400	925,079
Net gains on investments	-	(4,000)	(4,000)
NET INCOME/(EXPENDITURE)	73,587	(3,384)	70,203
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>329,310</u>	<u>37,879</u>	<u>367,189</u>
TOTAL FUNDS CARRIED FORWARD	<u>402,897</u>	<u>34,495</u>	<u>437,392</u>

BERKSHIRE COUNTY SCOUT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

12. TANGIBLE FIXED ASSETS

	Earleywood Campsite £	General Equipment £	Totals £
COST			
At 1 April 2020	126,415	16,418	142,833
Additions	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2021	<u>126,415</u>	<u>16,418</u>	<u>142,833</u>
Depreciation			
At 1 April 2020	126,415	13,480	139,895
Charge for year	<u>-</u>	<u>734</u>	<u>734</u>
At 31 March 2021	<u>126,415</u>	<u>14,214</u>	<u>140,629</u>
NET BOOK VALUE			
At 31 March 2021	<u>-</u>	<u>2,204</u>	<u>2,204</u>
At 31 March 2020	<u>-</u>	<u>2,938</u>	<u>2,938</u>

13. FIXED ASSET INVESTMENTS

	Listed Investments 2021 £	<i>Listed Investments 2020 £</i>
MARKET VALUE		
At 1 April 2020	13,922	17,922
Revaluations	<u>3,225</u>	<u>4,000</u>
At 31 March 2021	<u>17,147</u>	<u>13,922</u>
NET BOOK VALUE		
At 31 March 2021	<u>17,147</u>	<u>13,922</u>
At 31 March 2020	<u>13,922</u>	<u>17,922</u>

The historical cost of the Investment was £16,479 and there were no investment assets outside the UK.

14. STOCKS

	2021 £	2020 £
Stocks	<u>1,736</u>	<u>1,775</u>

BERKSHIRE COUNTY SCOUT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Funding for events	-	14,397
WINGS – Due from Berkshire Guides	31,500	-
Other debtors	<u>1,189</u>	<u>506</u>
	<u>32,689</u>	<u>14,903</u>

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
WINGS - refunds due to participants	68,660	-
Amounts due to events	14,031	25,922
Accrued expenses	<u>4,740</u>	<u>10,075</u>
	<u>87,431</u>	<u>35,997</u>

17. MOVEMENT IN FUNDS

	At 1 April 2020 £	Total Income £	Total Expenditure £	Investment Gains/ Transfers	At 31 March 2021 £
Unrestricted funds					
General fund	331,486	142,592	(161,785)	(2,352)	309,941
Activity Skills					
Development	8,781	-	-	-	8,781
WINGS	4,881	-	-	-	4,881
Project Africa	4,651	30,267	(11,000)	-	23,918
Roger King					
International Fund	18,098	14,775	-	-	32,873
New Growth Fund	15,000	-	(2,000)	2,000	15,000
Activity Permit Fund	<u>20,000</u>	-	<u>(352)</u>	<u>352</u>	<u>20,000</u>
	402,897	187,634	(175,137)	-	415,394
Restricted funds					
Michael Nightingale					
Community Reserve					
Fund	3,643	-	-	-	3,643
Special Needs					
Reserve Fund	5,610	-	(275)	-	5,335
Berkshire Supporters					
of Scouting	<u>25,242</u>	<u>751</u>	<u>(1,000)</u>	<u>3,225</u>	<u>28,218</u>
	<u>34,495</u>	<u>751</u>	<u>(1,275)</u>	<u>3,225</u>	<u>37,196</u>
TOTAL FUNDS	<u>437,392</u>	<u>188,385</u>	<u>(176,412)</u>	<u>3,225</u>	<u>452,590</u>

BERKSHIRE COUNTY SCOUT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

17. MOVEMENT IN FUNDS (continued)

Comparatives for movement in funds

	<i>At 1 April 2019 £</i>	<i>Total Income £</i>	<i>Total Expenditure £</i>	<i>Investment Gains/ Transfers</i>	<i>At 31 March 2020 £</i>
Unrestricted funds					
General fund	256,599	997,266	(911,770)	(10,609)	331,486
Activity Skills					
Development	8,781	-	-	-	8,781
WINGS	4,881	-	-	-	4,881
Project Africa	4,651	-	-	-	4,651
Roger King					
International Fund	19,398	-	(1,300)	-	18,098
New Growth Fund	15,000	-	(10,000)	10,000	15,000
Activity Permit Fund	<u>20,000</u>	<u>-</u>	<u>(609)</u>	<u>609</u>	<u>20,000</u>
	329,310	997,266	(923,679)	-	402,897
Restricted funds					
Michael Nightingale					
CRF	3,743	-	(100)	-	3,643
Special Needs					
Reserve Fund	5,610	-	-	-	5,610
Berkshire Supporters					
of Scouting	<u>28,526</u>	<u>2,016</u>	<u>(1,300)</u>	<u>(4,000)</u>	<u>25,242</u>
	<u>37,879</u>	<u>2,016</u>	<u>(1,400)</u>	<u>(4,000)</u>	<u>34,495</u>
TOTAL FUNDS	<u><u>367,189</u></u>	<u><u>999,282</u></u>	<u><u>(925,079)</u></u>	<u><u>(4,000)</u></u>	<u><u>437,392</u></u>

The above Designate (Unrestricted) and Restricted funds are available for consideration as a means of funding as follows:

General Funds are the County funds that finance the activities of Berkshire County Scout Council.

Activity Skills Developments fund courses which encourage the development of enhanced skill sets.

WINGS assists the development of future WINGS events.

Project Africa provides support to two communities in Africa in a number of ways.

Roger King International Fund assist leaders and young people when attending International events.

New Growth Fund has been set up this year to recognise that an increased amount of funding is necessary to start each new section. Accordingly £1000 is available by way of grant to new starts.

Activity Permit Fund is the second new fund to be established in the year to support volunteers to enable them to gain the permits necessary to deliver Scouting activities.

BERKSHIRE COUNTY SCOUT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

17. MOVEMENT IN FUNDS (continued)

Restricted Funds

Michael Nightingale Community Reserve Fund provides funding to allow Scouting in Berkshire to reach out to the local communities in the County.

Special Needs Reserve Fund is available in support of special needs within scouting in Berkshire.

Berkshire Supporters of Scouting supports applications from young people to enable them to participate and benefit from the opportunities provided through Scouting in the County.

18. ANALYSIS OF NET ASSETS BY FUND

	Restricted Funds £	Unrestricted Funds £	2021 Total £
Fixed Assets	-	2,204	2,204
Investments	17,147	-	17,147
Current Assets	20,049	500,621	520,670
Current Liabilities	-	<u>(87,431)</u>	<u>(87,431)</u>
Fund balance	<u><u>37,196</u></u>	<u><u>415,394</u></u>	<u><u>452,590</u></u>
<i>2020 Comparative</i>	<i>Restricted Funds £</i>	<i>Unrestricted Funds £</i>	<i>2020 Total £</i>
Fixed Assets	-	2,938	2,938
Investments	13,922	-	13,922
Current Assets	20,573	435,956	456,529
Current Liabilities	-	<u>(35,997)</u>	<u>(35,997)</u>
Fund balance	<u><u>34,495</u></u>	<u><u>402,897</u></u>	<u><u>437,392</u></u>

19. RELATED PARTY DISCLOSURES

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

BERKSHIRE COUNTY SCOUT COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

20. FINANCIAL INSTRUMENTS

	2021	<i>2020</i>
	£	<i>£</i>
Financial assets measured at amortised cost	500,621	<i>454,348</i>
Financial assets measured at fair value	17,147	<i>13,922</i>
Financial liabilities measured at amortised cost	87,431	<i>35,997</i>

The charities' income, expense, gains and losses in respect of financial instruments are summarised below:

Financial assets measured at amortised cost	1,544	2,940
Financial assets measured at fair value	751	972

Financial assets measured at amortised cost comprise debtors and cash equivalents.

Financial assets measured at fair value are investments.

Financial liabilities measured at amortised cost comprise other creditors and accruals