

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 2023**

**BERKSHIRE COUNTY SCOUT COUNCIL  
CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

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**BERKSHIRE COUNTY SCOUT COUNCIL**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 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 three 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 2715 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 a significant increase over the last year of 5% in youth membership we are recovering well from the Covid pandemic and 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 2023**

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**Achievement and performance**

It has been an exciting year for Scouting in Berkshire as we continue to increase the number of young people benefitting from the vast range of programme activities delivered in our 110 Scout Groups and Explorer Scout Units.

We have increased our membership over the year by some 5%, with increases in the Beaver, Scouts and Explorer Scout Sections, as we rapidly regain new members lost over the Covid pandemic period. In addition, many new Squirrel Dreys are being opened for young people aged 4 to 6. In supporting this growth, we employed an additional part time Local Development Officer.

The County continues to provide and facilitate activity permit training to enable leaders to deliver adventurous activities to young people.

The County organised and ran a very successful Jamboree in the Alps in the Summer of 2022. 130 Explorers and Network members supported by 70 adult volunteers enjoyed an active programme of land and water-based activities, along with cultural visits and community work.

The County continues to support high quality mandatory, specific and targeted training for our leaders, and continues to achieve the national targets for compliance on safety and safeguarding mandatory training.

The County, in valuing our Trustees held a County Workshop to support, and help them in their difficult roles. The Workshop was attended by over 100 Trustees.

The hard work of our adult volunteers over the past year, has been remarkable, and puts us in a very good place to further develop Scouting in the County over the coming year.

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 is invaluable in assisting us to meet our responsibilities as an employer.

**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.

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.

**BERKSHIRE COUNTY SCOUT COUNCIL**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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As at 31 March the reserves comprise the General Fund including designated funds, totalling £270,357 (2022: 309,144) in addition to Restricted Funds totalling £36,576 (2022: 37,366). 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 £29,545 (2022: £30,163). 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 £184,746 (2022: 208,030) 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 2023. 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 Council is the County Subscription, which is collected with the HQ subscription. The County Subscription for the 2022/2023 was set at £16.80 per person (2021/2022: £11.80) and generated income of £113,824 (2021/2022: £92,665).

Overall the County recorded a net deficit for the year of £39,577 (2022: £106,080). The deficit was the result of strategic investment in Berkshire Scouting.

#### **Future Plans**

The main tasks of the County during much of this coming year will be to support our leaders, as well as Groups and Districts, in a major National transformation in the way we volunteer.

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, planned opening up of further new Sections and Groups, and the continued introduction of the new Squirrels Section, 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 Trustee Boards

A County Covid Recovery fund was 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 is supporting two Jamboree Units for the World Scout Jamboree in South Korea in 2023, as well as a patrol on Roverway 2024

**BERKSHIRE COUNTY SCOUT COUNCIL**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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The County will commence work on organising the next WINGS camp jointly with Girlguiding Royal Berkshire, following the cancellation of the previous WINGS due to Covid restrictions.

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.

**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 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.

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  
Nationwide Building Society  
Skipton Building Society

Risk review

Berkshire County is led by the County Commissioner and managed by the County Trustee Board. 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.

**BERKSHIRE COUNTY SCOUT COUNCIL  
REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2023**

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The County Trustee Board 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 Trustee Board 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 2023**

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**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
Conor Chippendale	County Youth Commissioner (From 7 March 2023)

**Nominated by the County Commissioner**

Pete Jeffreys	Deputy County Commissioner (until July 2022)
Stuart Ford	District Commissioner, Windsor and Eton
Marc Brunel Walker	GSL, 1 <sup>ST</sup> Crowthorne
Simon Pickett	Deputy County Commissioner (Programme) From July 2022
Megan Currie	District Cub Scout Leader, South Berkshire (From July 2022)

**Elected Members**

Erica Hunter	GSL, Pinkneys Green
Robin Kent	GSL, 89 <sup>th</sup> Reading
Pete Smith	County Executive Committee Member (until July 2022)
Andy Williamson	County Executive Committee Member
Ian May	Assistant County Commissioner (International)

**Co-opted members**

Moya Taylor	Manager of County Safety ASU
Xavier Davis	Deputy County Youth Commissioner (From 7 March 2023)

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 2023**

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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 30 June 2023  
and signed on their behalf by



Ian Aitken  
Chairman and Trustee

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

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## 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 2023, 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').

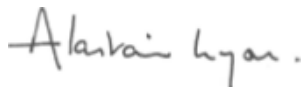
I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

## 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: 3 July 2023

**BERKSHIRE COUNTY SCOUT COUNCIL  
STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDING 31 MARCH 2023**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
<b>INCOME AND ENDOWMENT FROM:</b>					
Donations and legacies	2		-	-	6,678
<b>Charitable activities</b>	4				
County Section Events		195,629	-	<b>195,629</b>	642
Badge Sales		594	-	<b>594</b>	946
DoE income		2,679	-	<b>2,679</b>	1,855
Subscription		113,824	-	<b>113,824</b>	92,665
Investment income	3	1,941	506	<b>2,447</b>	1,882
Other Income		<u>-</u>	<u>-</u>	<u>-</u>	<u>6,502</u>
<b>TOTAL</b>		<u>314,667</u>	<u>506</u>	<u><b>315,173</b></u>	<u>111,170</u>
<b>EXPENDITURE ON</b>					
Raising funds	5	2,891	-	<b>2,891</b>	2,364
<b>Charitable activities</b>	6				
County Section Events		166,937	-	<b>166,937</b>	15,764
DoE income		2,449	-	<b>2,449</b>	1,844
Online scout manager		-	-	-	12,031
External training		-	-	-	8,048
Hire of meeting rooms		1,761	-	<b>1,761</b>	62
Grants		30,893	172	<b>31,065</b>	54,142
Travel and meeting costs		11,021	-	<b>11,021</b>	2,675
World Jamboree		-	-	-	617
Startup Grants		28,000	-	<b>28,000</b>	19,500
Event Facilitators		-	-	-	1,608
Employment costs		67,930	-	<b>67,930</b>	53,116
IT costs		22,598	-	<b>22,598</b>	18,589
Other resources expended		<u>18,974</u>	<u>-</u>	<u><b>18,974</b></u>	<u>28,139</u>
<b>TOTAL</b>		<u>353,454</u>	<u>172</u>	<u><b>353,626</b></u>	<u>218,499</u>
Net gains/(losses) on investments		<u>-</u>	<u>(1,124)</u>	<u><b>(1,124)</b></u>	<u>1,249</u>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(38,787)</b>	<b>(790)</b>	<b>(39,577)</b>	<b>(106,080)</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<u>309,144</u>	<u>37,366</u>	<u><b>346,510</b></u>	<u>452,590</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>270,357</u>	<u>36,576</u>	<u><b>306,933</b></u>	<u>346,510</u>

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

**BERKSHIRE COUNTY SCOUT COUNCIL**  
**BALANCE SHEET**  
**AT 31 MARCH 2023**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
<b>FIXED ASSETS</b>					
Tangible assets	12	9,952	-	<b>9,952</b>	7,989
Investments	13	<u>-</u>	<u>17,272</u>	<b><u>17,272</u></b>	<u>18,396</u>
		<u>9,952</u>	<u>17,272</u>	<b><u>27,224</u></b>	<u>26,385</u>
<b>CURRENT ASSETS</b>					
Stocks	14	384	-	<b>384</b>	1,060
Debtors	15	987	-	<b>987</b>	987
Cash at bank and in hand		<u>336,192</u>	<u>19,304</u>	<b><u>355,496</u></b>	<u>454,858</u>
		337,563	19,304	<b>356,867</b>	456,905
<b>CREDITORS</b>					
Amounts falling due within one year	16	<u>77,158</u>	<u>-</u>	<b><u>77,158</u></b>	<u>(136,780)</u>
<b>NET CURRENT ASSETS</b>		<u>260,405</u>	<u>19,304</u>	<b><u>279,709</u></b>	<u>320,125</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>270,357</u>	<u>36,576</u>	<b><u>306,933</u></b>	<u>346,510</u>
<b>NET ASSETS</b>		<u>270,357</u>	<u>36,576</u>	<b><u>306,933</u></b>	<u>346,510</u>
<b>FUNDS</b>					
17					
Unrestricted funds:					
General fund				193,527	208,030
Activity Skills Development				-	8,781
WINGS				4,881	4,881
Project Africa				25,107	25,107
Roger King International Fund				11,842	27,345
New Growth Fund				15,000	15,000
Activity Permit Fund				<u>20,000</u>	<u>20,000</u>
				<b>270,357</b>	309,144
Restricted funds:					
Michael Nightingale Community Reserve Fund				3,643	3,643
Special Needs Reserve Fund				3,388	3,560
Berkshire Supporters of Scouting				<u>29,545</u>	<u>30,163</u>
				<b>36,576</b>	<u>37,366</u>
<b>TOTAL FUNDS</b>				<b><u>306,933</u></b>	<u>346,510</u>

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

BERKSHIRE COUNTY SCOUT COUNCIL  
BALANCE SHEET (CONTINUED)  
AT 31 MARCH 2023

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The financial statements were approved by the Board of Trustees on 30 June 2023 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 2023**

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**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.

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

**BERKSHIRE COUNTY SCOUT COUNCIL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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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 2023**

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**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 2023**

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**2. DONATIONS AND LEGACIES**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Donations	<u>          -</u>	<u>      6,678</u>

**3. INVESTMENT INCOME**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Deposit account interest	<b>1,941</b>	1,009
Investment income	<u>      506</u>	<u>      873</u>
	<u><b>2,447</b></u>	<u>      1,882</u>

**4. INCOME FROM CHARITABLE ACTIVITIES**

Subscriptions are shown net of the Headquarters payment of £302,082 (2022: £275,965).

**5. RAISING FUNDS**

<b>Raising donations and legacies</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Promotions and publications	<b>2,215</b>	1,688
Badge costs	<u>      676</u>	<u>      676</u>
	<u><b>2,891</b></u>	<u>      2,364</u>

**BERKSHIRE COUNTY SCOUT COUNCIL  
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**6. CHARITABLE ACTIVITIES COSTS**

	Direct costs	Grant funding of activities (see note 7)	Support costs (see note 8)	2023 Totals	2022 Totals
	£	£	£		£
County Section Events	166,937	-	-	<b>166,937</b>	15,764
DoE income	2,449	-	-	<b>2,449</b>	1,844
Online Scout Manager	-	-	-	-	12,031
External training	-	-	-	-	8,048
Hire of meeting rooms	1,761	-	-	<b>1,761</b>	62
Travel and meeting costs	11,021	-	-	<b>11,021</b>	2,675
Event Facilitators	-	-	-	-	1,608
Employment costs	67,930	-	-	<b>67,930</b>	53,116
Grants	-	31,065	-	<b>31,065</b>	54,142
World Jamboree	-	-	-	-	617
Startup Grants	-	28,000	-	<b>28,000</b>	19,500
IT costs	-	-	22,598	<b>22,598</b>	18,589
Other resources expended	-	-	18,974	<b>18,974</b>	28,139
	<u>250,098</u>	<u>59,065</u>	<u>41,572</u>	<b><u>350,735</u></b>	<u>216,135</u>
<i>2022 Comparatives</i>	<u>95,765</u>	<u>73,642</u>	<u>46,728</u>		

**7. GRANTS PAYABLE**

	2023 £	2022 £
Grants	31,065	54,142
Startup Grants	<u>28,000</u>	<u>19,500</u>
	<u><b>59,065</b></u>	<u><b>73,642</b></u>

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

**BERKSHIRE COUNTY SCOUT COUNCIL  
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**8. SUPPORT COSTS**

	Management £	Depreciation £	Governance Costs £	2023 Totals £	2022 Totals £
IT costs	22,598	-	-	22,598	18,589
Other resources expended	<u>8,297</u>	<u>136</u>	<u>10,541</u>	<u>18,974</u>	<u>30,503</u>
	<u>30,895</u>	<u>136</u>	<u>10,541</u>	<u>41,572</u>	<u>49,092</u>
2022 Comparatives	<u>36,122</u>	<u>192</u>	<u>10,414</u>	<u>46,728</u>	

Included within Governance costs are Independent examiners fees of £4,740 (2022: £4,740).

**9. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**Trustees' expenses**

Reimbursed expenses paid during the year totalled £4,988 (2022 £1,819), in respect of travel, subsistence, postage, stationery and other costs incurred by six (2022: six) Trustees.

**10. STAFF COSTS**

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

	2023	2022
Administration and Charitable Services	<u>4</u>	<u>3</u>

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

Staff costs comprise of gross salaries of £67,930 (2022: £53,116) including pension contributions of £3,094 (2022: £3,093).

**BERKSHIRE COUNTY SCOUT COUNCIL  
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**11. COMPARATIVE FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

<i>2022 figures</i>	<i>Unrestricted Funds</i>	<i>Restricted Funds</i>	<i>Total Funds</i>
	<i>£</i>	<i>£</i>	<i>£</i>
<b>INCOME AND ENDOWMENTS FROM</b>			
<i>Donations and legacies</i>	6,678	-	6,678
<b>Charitable activities</b>			
<i>County Section Events</i>	642	-	642
<i>Badge Sales</i>	946	-	946
<i>DoE income</i>	1,855	-	1,855
<i>Subscription</i>	92,665	-	92,665
<i>Investment income</i>	1,009	873	1,882
<i>Other income – CJRS grants</i>	<u>6,502</u>	<u>          </u>	<u>6,502</u>
<b>Total</b>	110,297	873	111,170
<b>EXPENDITURE ON</b>			
<i>Raising funds</i>	2,364	-	2,364
<b>Charitable activities</b>			
<i>County Section Events</i>	15,764	-	15,764
<i>DoE income</i>	1,844	-	1,844
<i>Online Scout Manager</i>	12,031	-	12,031
<i>External training</i>	8,048	-	8,048
<i>Hire of meeting rooms</i>	62	-	62
<i>Grants</i>	52,190	1,952	54,142
<i>Travel and meeting costs</i>	2,675	-	2,675
<i>World Jamboree</i>	617	-	617
<i>Startup Grants</i>	19,500	-	19,500
<i>Event Facilitators</i>	1,608	-	1,608
<i>Employment costs</i>	53,116	-	53,116
<i>IT costs</i>	18,589	-	18,589
<i>Other resources expended</i>	<u>28,139</u>	<u>          </u>	<u>28,139</u>
<b>Total</b>	216,547	1,952	218,499
<b>Net gains on investments</b>	-		1,249
<b>NET INCOME/(EXPENDITURE)</b>	(106,250)	170	(106,080)
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	<u>415,394</u>	<u>37,196</u>	<u>452,590</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>309,144</u>	<u>37,196</u>	<u>346,510</u>

**BERKSHIRE COUNTY SCOUT COUNCIL  
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**12. TANGIBLE FIXED ASSETS**

	Earleywood Campsite £	General Equipment £	Totals £
<b>COST</b>			
At 1 April 2022	126,415	25,024	151,439
Additions	<u>-</u>	<u>5,438</u>	<u>5,438</u>
At 31 March 2023	<u>126,415</u>	<u>30,462</u>	<u>156,877</u>
<b>Depreciation</b>			
At 1 April 2022	126,415	17,035	143,450
Charge for year	<u>-</u>	<u>3,475</u>	<u>3,475</u>
At 31 March 2023	<u>126,415</u>	<u>20,510</u>	<u>146,925</u>
<b>NET BOOK VALUE</b>			
At 31 March 2023	<u>-</u>	<u>9,952</u>	<u>9,952</u>
At 31 March 2022	<u>-</u>	<u>7,989</u>	<u>7,989</u>

**13. FIXED ASSET INVESTMENTS**

	Listed Investments 2023 £	Listed Investments 2022 £
<b>MARKET VALUE</b>		
At 1 April 2022	18,397	17,147
Revaluations	<u>(1,124)</u>	<u>1,249</u>
At 31 March 2023	<u>17,272</u>	<u>18,397</u>
<b>NET BOOK VALUE</b>		
At 31 March 2023	<u>17,272</u>	<u>18,397</u>
At 31 March 2022	<u>18,397</u>	<u>17,147</u>

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

**14. STOCKS**

	2023 £	2022 £
Stocks	<u>384</u>	<u>1,060</u>

**BERKSHIRE COUNTY SCOUT COUNCIL**  
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**15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Other debtors	<u>987</u>	<u>987</u>

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

	2023 £	2022 £
WINGS - refunds due to participants	-	32,883
Subscriptions in advance	61,243	-
Amounts due to events	41,389	99,157
Accrued expenses	<u>4,740</u>	<u>4,740</u>
	<u>107,372</u>	<u>136,780</u>

**17. MOVEMENT IN FUNDS**

	At 1 April 2022 £	Total Income £	Total Expenditure £	Investment Gains/ Transfers	At 31 March 2023 £
<b>Unrestricted funds</b>					
General fund	208,030	314,667	(308,221)	(20,949)	193,527
Activity Skills					
Development	8,781			(8,781)	-
WINGS	4,881				4,881
Project Africa	25,107				25,107
Roger King					
International Fund	27,345		(15,503)		11,842
New Growth Fund	15,000		(28,000)	28,000	15,000
Activity Permit Fund	<u>20,000</u>		<u>(1,730)</u>	<u>1,730</u>	<u>20,000</u>
	309,144	314,667	(353,454)	-	270,357
<b>Restricted funds</b>					
Michael Nightingale					
Community Reserve					
Fund	3,643				3,643
Special Needs					
Reserve Fund	3,560		(172)		3,388
Berkshire Supporters					
of Scouting	<u>30,163</u>	<u>506</u>	<u>-</u>	<u>(1,124)</u>	<u>29,545</u>
	<u>37,366</u>	<u>506</u>	<u>(172)</u>	<u>(1,124)</u>	<u>36,576</u>
<b>TOTAL FUNDS</b>	<u>346,510</u>	<u>315,173</u>	<u>(353,626)</u>	<u>(1,124)</u>	<u>306,932</u>

**BERKSHIRE COUNTY SCOUT COUNCIL  
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**17. MOVEMENT IN FUNDS (continued)**

**Comparatives for movement in funds**

	At 1 April 2021 £	Total Income £	Total Expenditure £	Investment Gains/ Transfers	At 31 March 2022 £
<b>Unrestricted funds</b>					
General fund	309,941	109,108	(190,678)	(20,341)	208,030
Activity Skills					
Development	8,781	-	-	-	8,781
WINGS	4,881	-	-	-	4,881
Project Africa	23,918	1,189	-	-	25,107
Roger King					
International Fund	32,873	-	(5,528)	-	27,345
New Growth Fund	15,000	-	(19,500)	19,500	15,000
Activity Permit Fund	<u>20,000</u>	<u>-</u>	<u>(841)</u>	<u>841</u>	<u>20,000</u>
	415,394	110,297	(216,547)	-	309,144
<b>Restricted funds</b>					
Michael Nightingale					
CRF	3,643	-	-	-	3,643
Special Needs					
Reserve Fund	5,335	-	(1,775)	-	3,560
Berkshire Supporters					
of Scouting	<u>28,218</u>	<u>873</u>	<u>(177)</u>	<u>1,249</u>	<u>30,163</u>
	<u>37,196</u>	<u>873</u>	<u>(1,952)</u>	<u>1,249</u>	<u>37,366</u>
<b>TOTAL FUNDS</b>	<u><u>452,590</u></u>	<u><u>111,170</u></u>	<u><u>(218,500)</u></u>	<u><u>1,249</u></u>	<u><u>346,510</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 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 for Squirrels and Beavers and £1,500 is available for new starts for Scouts and Explorers.

Activity Permit Fund is established to support volunteers to enable them to gain the permits necessary to deliver Scouting activities. This fund has been increased from 50% of the cost of the course to 75% of the cost of the course.

**BERKSHIRE COUNTY SCOUT COUNCIL**  
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**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**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>2023 Total £</b>
Fixed Assets	9,952		9,952
Investments	-	17,272	17,272
Current Assets	337,563	19,304	356,867
Current Liabilities	<u>(77,158)</u>	<u>-</u>	<u>(77,158)</u>
Fund balance	<u>270,357</u>	<u>36,576</u>	<u>306,933</u>
<i>2022 Comparative</i>	<i>Unrestricted Funds £</i>	<i>Restricted Funds £</i>	<i>2022 Total £</i>
Fixed Assets	7,989	-	7,989
Investments	-	18,396	18,396
Current Assets	437,935	18,970	456,905
Current Liabilities	<u>(136,780)</u>	<u>-</u>	<u>(136,780)</u>
Fund balance	<u>309,144</u>	<u>37,366</u>	<u>346,510</u>

**19. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2023.

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**20. FINANCIAL INSTRUMENTS**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Financial assets measured at amortised cost	<b>337,563</b>	454,858
Financial assets measured at fair value	<b>17,272</b>	18,396
Financial liabilities measured at amortised cost	<b>107,372</b>	103,897

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

Financial assets measured at amortised cost	<b>1,941</b>	1,009
Financial assets measured at fair value	<b>506</b>	873

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.