

Charity registration number: 1015269

# Berkshire County Scout Council

Annual Report and Financial Statements

for the Year Ended 31 March 2025

**Berkshire County Scout Council**

**Contents (continued)**

Reference and Administrative Details	1
Trustees' Report	2 to 8
Independent Examiner's Report	9
Statement of Financial Activities	10
Balance Sheet	11
Notes to the Financial Statements	12 to 19

## **Berkshire County Scout Council**

### **Reference and Administrative Details**

#### **Chairman**

Ian Aitken, County Chairman

#### **Trustees**

Xavier Davis, County Youth Lead

Robin Kent, GLV, 89th Reading, Reading Central District

Simon Pickett, County Programme Team Leader

Conor Chippendale, County Youth Lead

Stuart Ford, District Lead Volunteer, Windsor and Eton

Ian Aitken, County Chairman

Megan Currie, County Volunteer Development Team Leader

Andrew Williamson, County Trustee Board Member

Karanvir Mehra, County Treasurer

Amy Brunson, TSA UK Perception Team Member

Douglas Walrond, Volunteer Development Team Member, Wokingham District (From July 2024)

Ian May, County Programme Team Member (International)

Nigel Bevan, County Lead Volunteer

#### **Co-opted Members**

Moya Taylor, Manager of County Safety ASU (Until July 2024)

Raul Hira, County Youth Lead (Until July 2024)

#### **Charity Registration Number**

1015269

#### **Principal Office**

Sindlesham Court

Mole Road

Sindlesham

Wokingham

RG41 5EA

#### **Independent Examiner**

Xeinadin SE

#### **Bankers**

Nationwide

Charity Aid Foundation (CAF Bank)

Barclays Bank Plc

Newbury Building Society

Skipton Building Society

## **Berkshire County Scout Council**

### **Trustees' Report**

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2025.

#### **Objectives and activities**

##### ***Objects and aims***

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 2,620 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. We believe that we continue to bring life-changing experiences and opportunities to large numbers of Berkshire's young people.

## **Berkshire County Scout Council**

### **Trustees' Report (continued)**

#### ***Social investment policies***

##### **Sustainability**

To help minimise the environmental impact of our governance and management activities, trustee meetings and associated subcommittee meetings are generally held virtually. Where appropriate other meetings held to support the activities of Berkshire Scouts are held virtually. A carbon offsetting fund has also been established, supported by a small component collected within the participant cost for major overseas activities. The fund is available to support sustainability activities/initiatives identified by Groups, Districts and County Programme/Activity teams. In 2024 some of the fund was used to support sustainability in local communities in Malawi.

The Trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

#### ***Grant making policies***

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

## **Berkshire County Scout Council**

### **Trustees' Report (continued)**

#### **Achievements and performance**

It has been an exciting and successful, but somewhat difficult, year for Scouting in Berkshire as we continue to enable young people to benefit from the vast range of programme activities delivered in our 110 Scout Groups and Explorer Scout Units.

The County continued its work in establishing new ways of working as volunteers and welcoming new volunteers as we transformed into the new Scouting structures with a team based approach to our volunteering.

The County grew by 1.4% (4-17 year olds) with a significant increase in Squirrels (41.7%) with the opening of 12 new Squirrel Dreys. Every District in the County now has Squirrel Dreys in some of their Groups. Whilst we had small decreases in the Beaver, Cub, and Scout Sections, we had a significant and welcome 6.5% increase in Explorer Scouts. The opening of new Sections continued throughout the County supported by our Local Development Officers. Our growth was also considerably more than national averages. We anticipate growth in all Sections over the coming year with the opening of new Scout Groups, additional Sections and more Squirrel Dreys.

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

The County ran a very successful trip to Malawi in the summer of 2024, with 88 young people and Leaders participating in building and refurbishment projects in conjunction with the local community. In conjunction with Malawi Scouts, we assisted in the setting up of a new local Scout Group which is continuing to thrive.

The County continues to run targeted activities and events to support Groups and Districts. In March 2025 the County ran Wild Adventure Days, for Squirrels, Beavers and Cubs enabling around 700 young people to gain challenge badges.

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 and supporting Trustees at District level, has established a District Chairs and Treasurers Network.

With regard to our four paid staff, 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.

The hard work and dedication of our adult volunteers, in all roles, over the past year has been amazing, in what has not been the easiest of Scouting years as we went through changes in the way we operate.

In particular the pressure on and the additional work for our Lead Volunteers has been considerable, and their resilience and leadership has been remarkable. The understandable increased emphasis on compliance, the transformation to a new structure and the ways we work, and the introduction of a new digital system in November 2024 with its ongoing difficulties has not made this year the easiest for our Lead Volunteers.

We should now however be in a very good place to further develop Scouting in the County over the coming year.

## **Berkshire County Scout Council**

### **Trustees' Report (continued)**

#### **Financial review**

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 2024/2025 was set at £18.30 per person (2023/2024: £16.80) and generated income of £166,940 (2023/2024: £153,838).

Overall, the County recorded a net surplus for the year of £36,501 (2024: deficit of £31,278).

#### ***Policy on reserves***

The accounting practices of the County Trustee Board 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 Trustee Board) rather than it being an annual global total. The Reserve Policy of the County Trustee Board requires that there are sufficient reserves to cover the level of risk identified by this regular and on-going review.

As of 31 March 2025 the reserves comprise the General Fund including designated funds, totalling £285,193 (2024: £249,418) in addition to Restricted Funds totalling £26,961 (2024: £26,236).

The Restricted Fund, Friends of Berkshire Scouts fund, currently stands at £19,931 (2024: £19,205). The Fund is under the control of the County Youth Leads, County Lead Volunteers and the County Treasurer. It is available to make grants to support young people at the request of the County Lead Volunteer.

The General Fund at the year-end is maintained at such a level to provide £215,812 (2024: £196,088) 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 2025. The balance of the reserves is held to enable the County to fund future operations, developments and events.

#### ***Investment policy and objectives***

The funds of the County are all held in bank accounts and deposits. Despite bank interest rates having seen some reduction from their previously higher levels, there has been a modest interest income this year, and the Trustee Board remains open to consider other investment plans as they arise.

## **Berkshire County Scout Council**

### **Trustees' Report (continued)**

#### **Plans for future periods**

##### *Aims and key objectives for future periods*

The main focus of the County during much of this coming year will be to support growth in all our Sections and to support the delivery of high quality programmes across the County.

The County will look to support significant growth of Scouting in the coming year including 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. With large waiting lists in most Districts in the County there is significant scope to ensure yet more young people benefit from the Skills for Life that Scouting offers.

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, in the 18-25 age range on County, District and Group Trustee Boards.

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 organising a Programme Support Day at the end of May 2025 for leaders and lead volunteers.

The County is organising a return to the Alps for our ALPS25 Jamboree in August 2025, with an adventurous activity programme for Explorers and Network members. The County will also be appointing leaders and young people for a Unit to take part in the World Scout Jamboree in Poland in 2027.

The County is continuing its work in organising the next WINGS camp jointly with Girlguiding Royal Berkshire in 2026 in Windsor Great Park. Applications are currently open. We are working with the Scout Group we helped set up in Malawi to bring a number of their leaders to WINGS.

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.

In particular the County will continue to maximise the support it gives to our District Lead Volunteers as it is recognised that this is a key role in leading and driving the success of Scouting within our Districts.

The County will continue to maximise compliance at all levels in training, permits, activities, safety, safeguarding, etc.

## **Berkshire County Scout Council**

### **Trustees' Report (continued)**

#### **Structure, governance and management**

##### ***Nature of 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 Trustee Board is accountable. The County Trustee Board is a team of volunteers who work together, as charity Trustees, to make sure the Scouts is run safely and legally. At the heart of their role is a focus on strategy, performance and assurance. The County Trustee Board also provides 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 trustees***

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

##### ***Organisational structure***

###### **Risk review**

Berkshire County is led by the County Lead Volunteer 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, including maintenance of a Risk Register, 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 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.

## Berkshire County Scout Council

### Trustees' Report (continued)

#### Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that 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 Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on 10/06/25 and signed on its behalf by:



.....  
Ian Aitken  
Chairman and trustee

## 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 Berkshire County Scout Council for the year ended 31 March 2025.

#### Responsibilities and basis of report

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

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

#### Independent examiner's statement

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

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

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



Keith Westran  
ICAEW

Date: 10/6/25

## Berkshire County Scout Council

### Statement of Financial Activities for the Year Ended 31 March 2025

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £
<b>Income and Endowments from:</b>				
Donations and legacies		5,214	-	5,214
Charitable activities		198,835	-	198,835
Investment income	3	8,474	1,002	9,476
<b>Total income</b>		<b>212,523</b>	<b>1,002</b>	<b>213,525</b>
<b>Expenditure on:</b>				
Raising funds		(4,988)	-	(4,988)
Charitable activities		(171,763)	(1,000)	(172,763)
<b>Total expenditure</b>		<b>(176,751)</b>	<b>(1,000)</b>	<b>(177,751)</b>
Gains/losses on investment assets		-	724	724
<b>Net income</b>		<b>35,772</b>	<b>726</b>	<b>36,498</b>
Net movement in funds		35,772	726	36,498
<b>Reconciliation of funds</b>				
Total funds brought forward		249,418	26,236	275,654
Total funds carried forward	15	285,190	26,962	312,152
	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
<b>Income and Endowments from:</b>				
Charitable activities		161,989	-	161,989
Investment income	3	7,376	1,002	8,378
<b>Total income</b>		<b>169,365</b>	<b>1,002</b>	<b>170,367</b>
<b>Expenditure on:</b>				
Raising funds		(8,528)	-	(8,528)
Charitable activities		(181,776)	(11,026)	(192,802)
<b>Total expenditure</b>		<b>(190,304)</b>	<b>(11,026)</b>	<b>(201,330)</b>
Gains/losses on investment assets		-	(316)	(316)
<b>Net expenditure</b>		<b>(20,939)</b>	<b>(10,340)</b>	<b>(31,279)</b>
Net movement in funds		(20,939)	(10,340)	(31,279)
<b>Reconciliation of funds</b>				
Total funds brought forward		270,357	36,576	306,933
Total funds carried forward	15	249,418	26,236	275,654

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2024 is shown in note 15.


The notes on pages 12 to 20 form an integral part of these financial statements.

**Berkshire County Scout Council**

**(Registration number: 1015269)  
Balance Sheet as at 31 March 2025**

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	9	6,149	8,199
Investments	10	<u>17,680</u>	<u>16,956</u>
		<u>23,829</u>	<u>25,155</u>
<b>Current assets</b>			
Stocks	11	1,248	2,169
Debtors	12	2,906	2,484
Cash at bank and in hand	13	<u>429,110</u>	<u>463,583</u>
		433,264	468,236
<b>Creditors: Amounts falling due within one year</b>	14	<u>(144,941)</u>	<u>(217,737)</u>
<b>Net current assets</b>		<u>288,323</u>	<u>250,499</u>
<b>Net assets</b>		<u>312,152</u>	<u>275,654</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds		26,962	26,236
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>285,190</u>	<u>249,418</u>
<b>Total funds</b>	15	<u>312,152</u>	<u>275,654</u>

The financial statements on pages 10 to 20 were approved by the trustees, and authorised for issue on 10/06/25 and signed on their behalf by:

  
 .....  
 Ian Aitken  
 Chairman and trustee

## **Berkshire County Scout Council**

### **Notes to the Financial Statements for the Year Ended 31 March 2025**

#### **1 Accounting policies**

##### **Statement of compliance**

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

##### **Basis of preparation**

Berkshire County Scout Council meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

##### **Going concern**

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

##### **Income and endowments**

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

##### ***Donations and legacies***

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

##### ***Investment income***

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

##### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

##### ***Raising funds***

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

##### ***Charitable 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.

## Berkshire County Scout Council

### Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

#### **Grant provisions**

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Tangible fixed 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**

Individual fixed assets costing £500.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### **Depreciation and amortisation**

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

<b>Asset class</b>	<b>Depreciation method and rate</b>
Other equipment	25% of written down value

#### **Research and development**

Research and development expenditure is written off as incurred.

#### **Fixed asset investments**

Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

#### **Stock**

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

## Berkshire County Scout Council

### Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

#### Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

#### Cash and cash equivalents

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

#### Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

#### Fund structure

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

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

## 2 Income from donations and legacies

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Donations and legacies;		
Donations from companies, trusts and similar proceeds	5,214	5,214
<b>Total for 2025</b>	<b>5,214</b>	<b>5,214</b>

## Berkshire County Scout Council

### Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

#### 3 Investment income

	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total funds £</b>
Interest receivable and similar income;			
Interest receivable on bank deposits	8,474	-	8,474
Other income from fixed asset investments	-	1,002	1,002
<b>Total for 2025</b>	8,474	1,002	9,476
<b>Total for 2024</b>	7,376	1,002	8,378

#### 4 Expenditure on raising funds

##### Costs of generating donations and legacies

	<b>Note</b>	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Marketing and publicity		4,019	4,019
Other direct costs of generating voluntary income		969	969
<b>Total for 2025</b>		4,988	4,988
<b>Total for 2024</b>		8,528	8,528

**Berkshire County Scout Council**

**Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)**

**5 Expenditure on charitable activities**

Note	Unrestricted funds General £	Restricted funds £	Total funds £
Online Scout Manager	7,128	-	7,128
County Section Events	17,893	1,000	18,893
External training	16,381	-	16,381
Other resources expended	22,278	-	22,278
Rent and rates	8,376	-	8,376
IT costs	6,671	-	6,671
Hire of meeting rooms	2,056	-	2,056
Travel and meeting costs	5,014	-	5,014
Grant funding of activities	7,000	-	7,000
Staff costs	78,966	-	78,966
<b>Total for 2025</b>	<b>171,763</b>	<b>1,000</b>	<b>172,763</b>
<b>Total for 2024</b>	<b>181,776</b>	<b>11,026</b>	<b>192,802</b>

**6 Trustees' remuneration and expenses**

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses from the charity during the year.

**7 Staff costs**

The aggregate payroll costs were as follows:

	2025 £	2024 £
<b>Staff costs during the year were:</b>		
Wages and salaries	78,966	76,270

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year was as follows:

	2025 No	2024 No
Administration and charitable services	4	4

Contributions to the employee pension schemes for the year totalled £4,416 (2024 - £4,486).

No employee received emoluments of more than £60,000 during the year.

## Berkshire County Scout Council

### Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

#### 8 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 9 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
<b>Cost</b>			
At 1 April 2024	126,415	31,442	157,857
At 31 March 2025	126,415	31,442	157,857
<b>Depreciation</b>			
At 1 April 2024	126,415	23,243	149,658
Charge for the year	-	2,050	2,050
At 31 March 2025	126,415	25,293	151,708
<b>Net book value</b>			
At 31 March 2025	-	6,149	6,149
At 31 March 2024	-	8,199	8,199

#### 10 Fixed asset investments

	2025 £	2024 £
Other investments	17,680	16,956

**Berkshire County Scout Council**

**Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)**

**Other investments**

	<b>Listed investments £</b>	<b>Total £</b>
<b>Cost or Valuation</b>		
At 1 April 2024	16,956	16,956
Revaluation	724	724
At 31 March 2025	17,680	17,680
<b>Net book value</b>		
At 31 March 2025	17,680	17,680
At 31 March 2024	16,956	16,956

**11 Stock**

	<b>2025 £</b>	<b>2024 £</b>
Stocks	1,248	2,169

**12 Debtors**

	<b>2025 £</b>	<b>2024 £</b>
Other debtors	2,906	2,484

**13 Cash and cash equivalents**

	<b>2025 £</b>	<b>2024 £</b>
Cash at bank	429,110	463,583

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

	<b>2025 £</b>	<b>2024 £</b>
Other creditors	141,710	210,384
Accruals	3,231	7,353
	144,941	217,737

## Berkshire County Scout Council

### Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

#### 15 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Other recognised gains/(losses) £	Balance at 31 March 2025 £
<b>Unrestricted funds</b>					
General	249,418	212,523	(176,751)	-	285,190
<b>Restricted funds</b>	26,236	1,002	(1,000)	724	26,962
<b>Total funds</b>	275,654	213,525	(177,751)	724	312,152
	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Other recognised gains/(losses) £	Balance at 31 March 2024 £
<b>Unrestricted funds</b>					
General	270,357	169,365	(190,304)	-	249,418
<b>Restricted funds</b>	36,576	1,002	(11,026)	(316)	26,236
<b>Total funds</b>	306,933	170,367	(201,330)	(316)	275,654

#### 16 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2025 £
Tangible fixed assets	6,149	-	6,149
Fixed asset investments	-	17,680	17,680
Current assets	423,984	9,280	433,264
Current liabilities	(144,941)	-	(144,941)
<b>Total net assets</b>	285,192	26,960	312,152
	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2024 £
Tangible fixed assets	8,199	-	8,199
Fixed asset investments	-	16,956	16,956
Current assets	458,956	9,280	468,236
Current liabilities	(217,737)	-	(217,737)
<b>Total net assets</b>	249,418	26,236	275,654

#### 17 Related party transactions

There were no related party transactions in the year.