Scouts

Oxfordshire

OXFORDSHIRE COUNTY SCOUT COUNCIL

Registration Number: 291693

Annual Report and Accounts

for the Year Ended 31st March 2026

Administrative Information

The Oxfordshire County Scout Council (c/o The County office, Bicester Innovation Centre, Commerce House, Telford Road, Bicester, OX26 4LD) is registered with the Charity Commission (Registration Number 291693). The charity was registered with the Charity Commission on 30th April 1985.

Oxfordshire County Scout Council operates as part of the federated structure of The Scout Association. The Royal Charter dated 4th January 1912 (along with Supplemental Charters) are the principal governing documents for the entire Scout movement in the UK and sets out its overall corporate purpose and structure. Policy, Organisation and Rules of The Scout Association are maintained by the national movement and provides the mandatory rules and governance guidelines that all member organisations of the UK Scout Association must follow. Oxfordshire County Scout Council's Constitution is formally adopted at each Annual General Meeting and explains how the charity operates and manages its affairs.

Members of the Trustee Board as at 31 March 2026

Ex-officio members

County Chair	Philip Earl
County Lead Volunteer	Wendy Tatham
County Treasurer	Bill Khan (resigned 13 July 2026)
County Youth Lead	Joseph Goodwin

Members Appointed by the County Scout Council

George Ryall
Andrew Hindle
Kimberley Morgan
James Pepperell-Jackson
John May CVO OBE DL
Kirsten Phipps-Get
Alexander Wynne

Structure, Governance and Management

The Oxfordshire County Scout Council is led by the County Lead Volunteer, who is appointed by The Scout Association. The County Lead Volunteer is supported by the County team, the Trustee Board and the County Scout Council.

The Trustees' responsibilities include keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity to enable them to ensure that the financial statements comply with the Charities Act 2011. They are responsible for safeguarding the charity's assets and hence for taking reasonable steps for the prevention and detection of fraud and breaches of law and regulation. They are responsible for the preparation of the financial statements for each financial year that represent a fair and true record of the charity's incoming resources and application of resources during the year and its state of affairs at the end of the year. In preparing these financial statements they must:

- select suitable accounting policies and apply them consistently.
- make judgements and estimates that are reasonable and prudent.
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue its operation.

The Trustees are appointed by, and are accountable to, Oxfordshire County Scout Council in accordance with the charity's Constitution and the Policy, Organisation and Rules of The Scout Association.

Principal risks and uncertainties
The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the trust and are satisfied that systems are in place to mitigate their exposure to major risks.

Objectives and Activities
The purpose of the Oxfordshire County Scout Council, within the Policy, Organisation and Rules of The Scout Association, is to provide leadership, advice and support for the Scout Districts in the County and through them for the Scout Groups, Explorer Scout Units and Scout Network Units in Oxfordshire. The Council members confirm that they have referred to the guidance contained in the Charity Commission's guidance on public benefit when reviewing the aims and objectives of the Council and in planning future activities.

Achievements and Performance
Scouting was provided for 6,482 young people in the County, supported by 2,379 adult volunteers. This is a small increase on the 2024/25 numbers for young people, and a small increase in the number of volunteers.

The Trustee Board has met formally four times during the year. The Trustee Board receives regular reports to support its governance activities including on safety, finance, compliance and risk matters as well as updates on progress that the County Leadership Team is making with the wider delivery of Scouting across the County. The Board has reviewed its reserves policy and has designated funds to support and develop the County in accordance with its development plan and to meet its objectives.

Groups and Districts continue to flourish and provide high quality Scouting for the young people of Oxfordshire. Volunteers continue to be stretched in all areas of the County and more volunteers are needed. Work continued during the year to implement structural and operational changes mandated by Scouts HQ. Investment has been made in growing Scouting in Oxfordshire via the appointment of a full-time employed resource working as a Local Growth Officer; this has seen success.

Further information on what's been happening within the County is given in the annual review of Oxfordshire Scouting for 2025/26.

Review of Financial Activities and Affairs
The audited accounts follow this report, and we confirm that these accounts comply with statutory requirements.

The charity received income relating to programme and activities in the year of £66,692. This is lower than the previous year primarily due to a reduction in international expeditions provided by the County. Membership fees paid by young people in the County totalled £146,906, a small increase on the previous year. Total income during the year was £253,882 and £321,025 was expended resulting in net expenditure of £67,143. A loss on investments of £24,705 resulted in an overall deficit for the year of £91,848. £57,221 of this deficit was accounted for by movement in designated funds, including £60,923 from the Growth Fund, meaning that the General Fund reduced by £34,627 in the year.

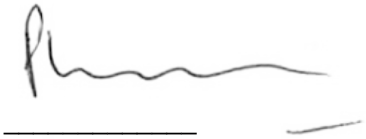
The Reserves Policy of the Charity is to maintain unrestricted funds in the General Fund which is equal to at least nine months expenditure required to run the Charity. Other reserves are managed by the Trustees by designating funds towards Safe Scouting, Growth in Scouting and the provision of quality Programme that might not otherwise be available.

The free reserves (excluding designated funds) at 31st March 2026 were £94,914.

Fundraising
Oxfordshire County Scout Council organise events and carry out fundraising activities in order to generate funds for the charity. The charity does not use professional fundraisers or involve commercial participators. There have been no complaints about fundraising during the year. The charity has due regard to the Code of Fundraising Practice in the UK.

All the charity's marketing activities are undertaken directly to ensure that it is not unreasonably persistent or intrusive. Marketing materials contain clear details of how to unsubscribe to future communications and care is taken to limit the level of communications being sent out.

This report was approved by the Trustees on 16 September 2026.



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Philip Earl
Trustee

Opinion

We have audited the financial statements of Oxfordshire County Scout Council for the year ended 31st March 2026, which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31st March 2026, and of its incoming resources and of its
- application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate. Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue. Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report: or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement the trustees are responsible for the preparation of financial statements which give a true and fair view, and for such internal control as the trustees determined is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. As explained more fully in the trustees' responsibilities statement the trustees are responsible for the preparation of financial statements which give a true and fair view, and for such internal control as the trustees determined is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act. Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but it is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

- Enquiry of management and those charged with governance around actual and potential litigation and claims.
- Reviewing minutes of meetings of those charged with governance.
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Wenn Townsend.

Wenn Townsend
Statutory Auditor
30 St Giles
Oxford

21/09/26

Wenn Townsend is eligible to act as auditor in terms of section 1212 of the Companies Act 2016.

OXFORDSHIRE COUNTY SCOUT COUNCIL
STATEMENT OF FINANCIAL ACTIVITIES
Year ended 31st March 2026

	Note	Unrestricted and Total 2025/26 £	Unrestricted and Total 2024/25 £
Income			
Donations and Legacies		-	-
Charitable Activities			
- Membership Fees		146,906	143,767
- Programme and Activities	5	66,692	150,071
Investments		9,958	10,951
Other Income	7	30,326	22,189
Total Income		**253,882**	**326,978**
Expenditure			
Expenditure from Charitable Activities			
Programme and Activities	5	(91,960)	(161,496)
Adult Support	6	(36,266)	(23,472)
Other Expenses from General Funds	8	(192,799)	(175,779)
Total Expenditure		**(321,025)**	**(360,747)**
Net Expenditure before Loss on Investments		**(67,143)**	**(33,769)**
Net Loss on Investments	11	(24,705)	(16,184)
Net Movement in Funds		**(91,848)**	**(49,953)**
Reconciliation of Funds			
Total Funds Brought Forward at 1st April 2025		**401,221**	**451,174**
Total Funds Carried Forward at 31st March 2026		**309,373**	**401,221**

OXFORDSHIRE COUNTY SCOUT COUNCIL
Balance Sheet 31st March 2026

	Note	2025/26		2024/25	
		£	£	£	£
Fixed Assets					
Tangible Assets	10		21,835		22,160
Investments	11		256,465		331,170
			278,300		353,330
Current Assets					
Debtors	12	54,857		35,541	
Cash at Bank and in Hand					
General Fund Current Accounts		439,127		209,762	
COIF Charities Deposit Fund		2,784		2,829	
Gang Show Bank and Cash		27,305		58,815	
		469,216		271,406	
Current Liabilities					
Creditors: amounts falling due within one year	13	(493,000)		(259,056)	
Net Current Assets			31,073		47,891
Net Assets			**309,373**		**401,221**
Reserves					
Unrestricted	14		94,914		129,541
Designated					
Marston Hall	14		20,000		20,000
County Camp	14		20,000		20,000
International Participation Fund	14		25,000		25,000
Growth Fund	14		59,077		120,000
Event Seeding Fund	14		20,000		20,000
Safe & Inclusive Scouting Fund	14		40,000		40,000
Gang Show	14		30,382		26,680
			309,373		**401,221**

The financial statements were approved by the Trustees on 16 September 2026 and signed on their behalf by

Philip Earl
Trustee



1. Accounting Policies

The following accounting policies have been used consistently in dealing with items which the Trustees consider material in relation to the accounts:

Basis of Preparation and Assessment of Going Concern

The Financial Statements of the Charity have been prepared under the historical cost convention with the exception of investments which are included at market value. The Financial Statements have been prepared in accordance with all applicable accounting standards, FRS 102, the Statement of Recommended Practice (SORP), the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

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

Income

All income is included in the Statement of Financial Activities (SOFA) when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

No credit is taken for either general or gift aid donations until they are actually received. The amount credited to the income and expenditure account in respect of gift aid donations does include the amount of income tax recoverable in respect of income actually received.

Legacies are included when the amount has been determined and paid.

Grant income is recognised as receivable subject to fulfilment of any associated conditions. Where conditions have been met or are likely to be met, grant income is recognised in full. Investment income is recognised when it is receivable.

Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with use of the resources. The charity is not registered for VAT and all expenditure includes VAT wherever applicable.

Charitable activity costs are those costs incurred directly in support of expenditure on the objects of the Charity. Governance costs are those incurred in connection with administration of the Charity and compliance with constitutional and statutory requirements.

Grants payable are included when the recipient has a reasonable expectation that they will receive a grant and when any conditions attached to the grant are fulfilled.

Investments

Investments are included in the accounts at market value and revalued annually with any surplus or deficit dealt with through the statement of financial activity. Realised gains/(losses) are those arising between the sale of an investment and its value at the beginning of the year.

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.

1. Accounting Policies - Continued

Creditors
Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligations can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

Volunteer Time
A significant contribution is made by volunteers throughout the year and the value of these donated services are not reflected in the accounts.

Cash and Cash Equivalents
Cash and cash equivalents comprise cash in 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.

Depreciation
Depreciation is calculated using the following rates and bases which are appropriate to the useful lives of the assets and their residual value:

Equipment	Reducing balance 15%
Equipment - Climbing Wall & Motor Vehicle	Straight line 20%

Fund Accounting
A general fund which the Trustees may use for the furtherance of the objects of the charity at their discretion. Marston Hall is designated for use by 10th Oxford Scout Group. The other designated funds are for the use their title suggests.

2. Expenditure before Gains on Investments

	2025/26	2024/25
	£	£
Auditors' Remuneration	7,940	10,400
Depreciation	324	381

3. Wages and Salaries
The average number of employees during the year was 2 (2025: 3). No employee was paid more than £60,000 during the year.

4. Trustee Remuneration and related party transactions
Expenses totalling £3,231 (2025: £3,532) were paid to Trustees during the year. No trustee received any renumeration during the year for their role as Trustee.

One of the Trustee's of the charity is a partner of The MGroup Partnership. During the year, the charity paid The MGroup Partnership £687 (2025: £815) for the hire of meeting room facilities. The transactions were undertaken on normal commercial terms.

5. Programme and Activities

	2025/26 Income	2025/26 Expenditure	2025/26 Net (Income)/ Expenditure	2024/25 Income	2024/25 Expenditure	2024/25 Net (Income)/ Expenditure
	£	£	£	£	£	£
Sectional	545	5,677	5,132	1,325	6,341	5,016
International	-	14,499	14,499	78,188	75,679	(2,509)
Jamboree	-	-	-	2,351	330	(2,021)
County Events	34,809	24,093	(10,716)	14,207	30,501	16,294
County Camp	-	-	-	-	-	-
Gang Show	31,338	41,397	10,059	37,022	31,191	(5,831)
Depreciation of Equipment	-	324	324	-	381	381
Fundraising	-	-	-	16,978	17,073	95
Expedition costs	-	5,970	5,970	-	-	-
Total	**66,692**	**91,960**	**25,268**	**150,071**	**161,496**	**(11,425)**

6. Adult Support

	2025/26 Income	2025/26 Expenditure	2025/26 Net (Income)/ Expenditure	2024/25 Income	2024/25 Expenditure	2024/25 Net (Income)/ Expenditure
	£	£	£	£	£	£
Adult Training	-	17,153	17,153	-	13,074	13,074
Development	-	10,649	10,649	-	5,053	5,053
Commissioner Team	-	8,464	8,464	-	4,845	4,845
Scout Active Support	-	-	-	-	500	500
Total	-	36,266	36,266	-	23,472	23,472

7. Other Income

	2025/26 £	2024/25 £
County Stores Equipment Hire Charges	2,734	696
District Administrator Charges	22,915	21,168
County Badge Sales	389	325
Online Scout Manager District Contribution	4,288	-
Total	**30,326**	**22,189**

8. Other Expenditure

	2025/26 £	2024/25 £
County Office	103,093	120,705
Grants	4,250	1,500
County Conference	-	3,825
Governance Costs	14,327	16,149
Development	55,376	13,844
Premises	15,753	19,756
Total	**192,799**	**175,779**

9. Governance Costs

	2025/26 £	2024/25 £
Insurance	6,056	4,667
Audit Fee	7,940	10,400
Other	331	1,082
Total	**6,387**	**5,749**

10. Fixed Assets	**Land and Buildings**	**Equipment**	**Total**
	£	**£**	**£**
Cost/Valuation			
As at 1st April 2025	20,000	95,164	115,164
Additions	-	-	-
Disposals	-	-	-
As at 31st March 2026	**20,000**	**95,164**	**115,164**
Depreciation			
As at 1st April 2025	-	93,005	93,005
Charge for the year	-	324	324
Eliminated on disposal	-	-	-
As at 31st March 2026	**-**	**93,329**	**93,329**
Net Book Value			
As at 1st April 2025	20,000	2,159	22,159
As at 31st March 2026	**20,000**	**1,835**	**21,835**
Assets belong to			
Marston Hall	20,000	-	20,000
Gang Show	-	1,700	1,700
General Fund	-	135	135
As at 31st March 2026	**20,000**	**1,835**	**21,835**

11. Fixed Asset Investments	**2026**	**2025**
	£	**£**
Quoted UK Investments		
Fair value at 1st April 2025	331,170	347,354
Disposals realised in the year	(50,000)	-
Decrease in fair value in the year	(24,705)	(16,184)
Fair value at 31st March 2026	256,465	331,170

12. Debtors	**2026**	**2025**
	£	**£**
Trade debtors	2,482	-
Other debtors	-	86
Prepayments	45,375	15,603
Loans	7,000	9,000
Accrued income	-	10,852
	54,857	35,541

13. Creditors and Accruals	**2026**	**2025**
	£	**£**
Accruals	9,814	8,746
Deferred Income	483,186	248,114
Other creditors	-	2,196
	493,000	259,056

14. Commitments under operating leases

At 31 March 2026, the charity had commitments under a licence agreement of £2,567, payable within one year. The agreement is terminable by either party on three full calendar months' written notice.

15. Fund Reconciliation

	At 1st April 2025	Income	Expenditure	Losses on Investments	Transfer from General Fund	At 31st March 2026
	£	£	£	£	£	£
Unrestricted funds						
General Fund	129,541	203,336	(213,258)	(24,705)	-	94,914
Designated funds						
Marston Hall	20,000	-	-	-	-	20,000
County Camp	20,000	-	-	-	-	20,000
International Participation Fund	25,000	-	-	-	-	25,000
Growth Fund	120,000	-	(60,923)	-	-	59,077
Event Seeding Fund	20,000	-	-	-	-	20,000
Safe & Inclusive Scouting Fund	40,000	-	-	-	-	40,000
Gang Show	26,680	50,546	(46,844)	-	-	30,382
Total	**401,221**	**253,882**	**(321,025)**	**(24,705)**	**-**	**309,373**

	At 1st April 2024	Income	Expenditure	Losses on Investments	Transfer from General Fund	At 31st March 2025
	£	£	£	£	£	£
Unrestricted funds						
General Fund	354,826	209,417	(253,548)	(16,184)	(164,970)	129,541
Designated funds						
Marston Hall	20,000	-	-	-	-	20,000
County Camp	15,000	-	-	-	5,000	20,000
Jamboree	39,515	2,351	(330)	-	(41,536)	-
International Expeditions	984	78,188	(75,678)	-	(3,494)	-
International Participation Fund	-	-	-	-	25,000	25,000
Growth Fund	-	-	-	-	120,000	120,000
Event Seeding Fund	-	-	-	-	20,000	20,000
Safe & Inclusive Scouting Fund	-	-	-	-	40,000	40,000
Gang Show	20,849	37,022	(31,191)	-	-	26,680
Total	**451,174**	**326,978**	**(360,747)**	**(16,184)**	**-**	**401,221**

15. Fund Reconciliation (cont'd)

Unrestricted funds

General Fund represents the undesignated funds that are available to the Trustees for supporting and administering the charity.

Designated funds

Marston Hall represents the original value of the land and building at Marston Hall.

County Camp represents monies set aside to contribute to funding a County Camp for all Scouting sections in Oxfordshire.

International Expeditions provides support to enable Oxfordshire Scouts to join overseas trips.

International Participation Fund represents monies to support Oxfordshire Scouts with international experiences including Jamborees, Moots or Roverways, Explorer Belt expeditions and joint events with international Scouts visiting the UK.

Growth Fund represents monies set aside to support growing and developing Scouting in Oxfordshire including funding for Local Growth Officer, new section grants and financial support towards membership fees for new sections.

Event Seeding Fund represents monies set aside to provide working capital to support County events.

Safe & Inclusive Scouting Fund represents monies set aside to provide safe and inclusive Scouting

Gang Show represents monies that are held on behalf of the annual Gang Show, organised by Oxfordshire Scouting.