BEDFORD AND OUSE VALLEY DISTRICT SCOUT COUNCIL

Registered Charity Number 300455

Trustees' Annual Report & Accounts for the year ended 31st December 2025

BEDFORD & OUSE VALLEY DISTRICT SCOUT COUNCIL
TRUSTEES' ANNUAL REPORT - YEAR ENDED 31ST DECEMBER 2025

Reference and Administration Details

CHARITY NAME:	Bedford and Ouse Valley District Scout Council
OTHER NAMES USED:	Prior to 2017 the charity was named Bedford District Scout Council
REGISTERED CHARITY NUMBER:	300455
HQ REGISTRATION NUMBER:	12017785

DISTRICT REGISTRATION NUMBER WITH SCOUT ASSOCIATION 10111 (January 2025)

CHARITY'S PRINCIPAL ADDRESS: 26 Brecon Way, Putnoe, Bedford, MK41 8DD

NAMES OF CHARITY TRUSTEES:

Trustee Name	**Office**	
Ex-Officio:		
Janet Dickinson	District Commissioner	
Role vacant	New role title - District Lead Volunteer	
Role vacant	New role title - District Youth Lead	
Other :		
Pearl Farr	Elected Member	
Rafal Hanzel	Treasurer	(From May 2026)
Paul Harley	Elected Member	
Michael Letch	Chair	(Chair from November 2025)
Freya Marin	Elected Member	(Stepped down March 2025)
Michelle Nagle	Elected Member	
Claire Rulton	Treasurer	(Stepped down April 2025)
Dawn Stapleton	Elected Member	(From April 2026)
Jake Whitbread	New role title - 14 to 25 Lead	

The *Ex-Officio* members are members of all sub-committees.

VICE PRESIDENT:	Mrs. P Farr, Mr. J Hitt & Mr. K Wells
PRESIDENT:	Role vacant
BANKERS:	CAF Bank Ltd., Kings Hill, West Malling, Kent (Account closed January 2025) Lloyds Bank plc, High Street, Bedford
INDEPENDENT EXAMINER :	Louise Tunley FCA CTA DChA Monico Tunley Limited, 19 Goldington Road, Bedford, MK40 3JY

BEDFORD & OUSE VALLEY DISTRICT SCOUT COUNCIL
TRUSTEES' ANNUAL REPORT - YEAR ENDED 31ST DECEMBER 2025

The Trustees have pleasure in presenting their report, together with the financial statements for the year ended 31 December 2025.

Structure, Governance and Management

Governance

The District is a separate unincorporated educational charity within the Scouts' federation of charities operating under the Royal Charter, established under its rules which are common to all Scouts (The Policy, Organisation and Rules).

The District's 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 of The Scout Association.

The Trustees are appointed in accordance with the Policy, Organisation and Rules of the Scout Association. The newly appointed Trustees are required to undertake the Trustee Training which includes safeguarding and safety, supplemented by periodic refresher training.

Structure

In 2024 the District continued the Scout Association changes by moving to the new District organisation.

The overall District management responsibility stays with the District Trustee Board, the members of which are the Charity Trustees of the Scout District. As Charity Trustees they are responsible for complying with the legislation applicable to charities. This includes the registration, keeping proper accounts and making returns to the Charity Commission as appropriate.

The Trustee Board comprises up to three independent representatives Chair, Treasurer, and Secretary (optional), together with the District Lead Volunteer (was District Commissioner), and other members forming a representation from across District Scout Groups. The Trustee Board meets once every six to eight weeks.

The District is operationally managed by the District Leadership Team, overseen by the Trustee Board. This Leadership Team comprises

- District Lead Volunteer
- District Youth Lead
- Jordans Close Management Team Leader
- Programme Team Lead
- Scout Group Lead Volunteers of each District Scout Group
- Support Team Lead
- Volunteering Development Team Lead
- 14–25 Team Lead
- Other Leadership Team Members

BEDFORD & OUSE VALLEY DISTRICT SCOUT COUNCIL
TRUSTEES' ANNUAL REPORT - YEAR ENDED 31ST DECEMBER 2025

Appointment of Trustees

Trustees are appointed in accordance with the Policy, Organisation and Rules of The Scout Association. Trustees and newly appointed Trustees will be required to complete relevant online learning within six months of appointment, including Safety & Safeguarding (within 30 days), Being a Trustee in Scouts, Data Protection in Scouts, Who We are and What We Do and Creating Inclusion. All appointments to the District Trustee Board are subject to a DBS check and a barring from trusteeship check.

Responsibility

The District Trustee Board exists to support the Leadership Teams in meeting the responsibilities of their appointments and in supporting them to run high-quality and safe programs that give young people skills for life. The District Trustee Board maintains appropriate governance policies and oversight.

The District Trustee Board is responsible for carrying out its purposes for the public benefit, complying with the charity's governing document and the law, and managing the charity's resources responsibly.

The District Trustee Board is responsible for ensuring the charity is well managed, risks are assessed and mitigated, buildings and equipment are in good order and everyone follows legal requirements and Scout Association Policy, Organisation and Rules.
This includes responsibility for:

- Promoting a positive image of Scouting in the community, as well as its development
- Developing, maintaining and regularly updating a risk register, including putting in place appropriate mitigations
- Ensuring that the finances are properly managed, and there are sufficient resources (and reserves) to deliver high quality Scouting
- Ensuring a system of internal controls is in place that is designed to provide reasonable assurance against material mismanagement or loss
- Ensuring that property is appropriately managed
- Maintaining appropriate insurance of persons, property and equipment
- Assisting in the recruitment of Leaders and other adult support
- Having an open and transparent selection process for the recruitment of Trustees
- Appointing Advisors as required
- Ensuring effective administration is in place to support the Trustee Board
- Ensuring compliance with applicable governance and charity regulations, including in respect to safety and safeguarding
- Ensuring incidents are appropriately reported in line with regulation and policy
- Ensuring applicable policies and regulations are regularly reviewed and changes implemented as appropriate
- Ensuring transparency of operations, including in the preparation of accounts and holding an AGM
- Ensuring compliance with Data Protection legislation
- Acting as a responsible employer for any employees, who are effectively managed.

The District Trustee Board is also responsible for:

- maintaining any property belonging to Bedford and Ouse Valley District
- raising funds and administering the District finances
- overall, acting collectively in the best interests of the Scout District's members.

The activities of the District Leadership Team and related District Teams noted above are reflected in the Trustees' Annual Report and Accounts.

However, the activities of the 16 Scout Groups within the District are not reflected in the report and accounts. These bodies are autonomous organisations and separate individual charities that together form Scouting in the Bedford and Ouse Valley Scout District.

There are two sites managed by the District:

- Jordans Close Campsite and Activity Centre, which includes a Scout Hut; Great Barford, Bedford
- Scout Hut; Pilgrims Way, Elstow, Bedford.

An annual budget for the Jordans Close site is set, including an agreed maintenance scheme and an equipment replacement plan, allowing the Jordans Close Management Team to operate efficiently.

The Pilgrims Way headquarters is hired by 78th Bedford Scout Group, who cover associated costs.

There is currently one management sub-committee for the Charity:

- The Jordans Close Management Team
  - responsible for the management and running of the site, and maintenance of equipment

Risk and Internal Control

The Trustees have a risk management strategy which includes:

- Ensuring a risk assessment is produced for all District activities, events, and fundraising
- An ongoing review of risks and safeguarding matters faced by the Charity
- The establishment of systems and procedures to mitigate risks where appropriate
- Annual review of risks that may be faced by the District.

Risk assessments have been completed for all activities and facilities at the Jordans Close Activity Centre site and reside with the Jordans Close Management Team. Electrical Installation and PAT inspections are performed on site as per recommendations, and trees are regularly inspected by the Management Team and qualified tree surgeons utilised as required. A working crew maintains the lawn area, hedgerows and general maintenance.

The District provides insurance cover for buildings and contents, and for adventurous activities conducted at the Activity Centre, to ensure that insurable risks are covered.

The District provides an umbrella licence for presenting recorded films from television, streaming, downloads and/or DVD/Blu-rays, that covers both outdoor activities and events held in Scout Huts and Halls.

For all bank accounts operated by the District, multiple designated Trustees have been granted full on-line access, allowing full overview of accounts, with dual Trustee authorisation required on all Electronic Funds Transfer Payments and Cheques.

Further, to secure against the uncertainties that might be faced by individual Scout Groups, the District Lead Volunteer is progressively becoming a Trustee on the Trustee Board of each District Scout Group with payment authorisation rights. This should mitigate, to a greater degree, the risk of a Scout Group becoming unable to have access to its own Bank Account as a result of unavoidable Trustee departures.

Objectives and Activities

The Purpose of Scouting

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

The Values of Scouting

As Scouts, we are guided by these values:

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

The Scout Method

Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting and:

- Enjoy what they are doing and have fun
- Take part in activities indoors and outdoors
- Learn by doing
- Share in spiritual reflection
- Take responsibility and make choices
- Undertake new and challenging activities
- Make and live by their Promise

Public Benefit

In setting their objectives, the Trustees have had due regard to the Charity Commission's guidance on public benefit. The Trustees believe they meet the Charity Commission's public benefit criteria, which are to contribute to the development of young people in achieving their full potential, as responsible citizens, and as members of their local, national and international communities. The District Team strives to provide these benefits both directly and to provide support to District Groups.

District Activities

Management and Maintenance:

- Jordans Close Campsite and Activity Centre, which provides a facility for Scouting and Girlguiding activities, such as archery, kayaking, and camping. The site is also offered for Duke of Edinburgh expeditions and used by other Youth Groups.
- Jordans Close Scout Hut, which provides a weekly base for the Great Barford and Colmworth Scout Group and its Beavers, Cubs, Scouts and Young Leaders.
- Elstow Scout Hut, which provides a weekly base for the 78th Bedford Scout Group and its Beavers, Cubs and Scouts
- Scout Shop

Administrative Support:

- Appointments and Training

Financial Support:

- Provide membership fee support for newly-formed Sections
- Provide banking and financial support to Groups, as required
- Provide financial support to the District's World Scout Jamboree team.

Operational Review

- The District started the changes required to introduce the new Scout Association organisation to the District and the District's Scout Groups. The Trustees would like to thank all the District's Leaders and Trustees for introducing the changes to their respective Scout Groups.
- The Trustees would like to thank the Jordans Close Management Team and the working teams for managing and maintaining the site on behalf of the District.
- The Trustees would like to thank those managing, staffing, and supporting the District Scout Shop on behalf of the District.
- The 2025 District Census, conducted in January 2025, produced a figure of 1022 Young Members in the 16 Scout Groups and 270 Adult Members across the Groups and District.

Membership by year

	2020	2021	2022	2023	2024	2025
Squirrels					35	32
Beavers	344	227	282	313	270	273
Cubs	391	285	357	315	356	347
Scouts	348	277	303	306	305	309
Explorers	87	68	59	54	52	58
Network	30	17	11	8		3
Total YP	1200	874	1012	996	1018	1022
Adults	312	283	290	275	295	270
Total	**1512**	**1157**	**1302**	**1271**	**1313**	**1292**
<u>Adults</u>	2020	2021	2022	2023	2024	2025
Leadership	179	152	164	162	171	183
Management	17	16	14	15	12	13
Support	19	36	21	20	40	7
Governance	97	79	91	78	72	67

Total	312	283	290	275	295	270
Adult:YP ratio	1:3.8	1:3.1	1:3.5	1:3.6	1:3.5	1:3.8
Leader:YP ratio	1:6.7	1:5.8	1:6.2	1:6.1	1:6.0	1:5.6
Group	306	272	273	267	275	266
District	6	11	17	8	20	4
Sections by year	2020	2021	2022	2023	2024	2025
Dreys					2	2
Colonies	21	21	21	21	18	18
Packs	22	21	21	19	18	16
Troops	20	20	19	17	17	18
Units	6	6	5	6	5	5
Total sections	69	68	66	63	60	59
Waiting List	2020	2021	2022	2023	2024	2025
Squirrels			50	42	54	62
Beavers	92	80	93	97	181	202
Cubs	27	32	56	60	89	143
Scouts	6	13	30	36	36	42
Explorers						12
Total	**125**	**125**	**229**	**235**	**360**	**461**

Thriftvale Scout Group was included in the 2025 census after officially joining the Bedford and Ouse Valley District in 2024.

District Activities and Events

- The District Scout Groups attended the St. George's Day Parade in the Bedford town centre, and the Bridge Walk fund-raising event.
- Night Owl was attended by Scouts from 10 Groups. Held around Wootton and the surrounding areas, Scouts hiked and took part in activities and challenges along the way.

Membership Fees and District Levy

The District has operational costs that are repeatable annually, itemised in the list below. Based on the number of Members in District, a District contribution of £1.00 per Youth Member was set as part of the Annual Membership Fees for 2025. This was significantly lower than £5.00 in 2024 to offset increased contributions to the HQ membership.

- St. George's Day Contribution
- Jordans Close Campsite and Activity Centre
- District Sectional Camps and events
- MPLC Licence
- International Jamboree
- QuickBooks annual usage charge
- Leader & Instructor Training & Expenses
- Administration & External Examiner Fees

Financial review

Total unrestricted income in 2025 for charitable activities amounts to £90931.39, versus costs for charitable activities of £92836.08. In 2024, the income was £98,864.87, with costs of £100,143.63.
Reserves at the year-end are £102,665.80. In 2024 they were £105,140.49.

Reserves Policy

The Trustees have a policy to hold sufficient resources to continue the charitable activities of the District should income and fundraising activities fall short. The required activities in such a scenario would include:

- Buildings insurance at both sites managed by District
- Contents insurance at Jordans Close Campsite and Activity Centre
- Business Rates for both sites
- Utilities at Jordans Close Campsite and Activity Centre
- Basic Maintenance and grass-cutting at Jordans Close Campsite and Activity Centre
- Insurance for District events
- MPLC Licence
- QuickBooks annual usage charge
- Training and Instructor expenses.

The charity's reserves policy is to maintain a minimum balance in reserves, equivalent to £8000.00 in 2017 and which is adjusted for inflation each year, held specifically in the Contingency Reserve Fund. In 2025 this is £13,090.90. In 2024, £12,636.00.

Investment Policy

The Trustees evaluate balance and operations each financial year to consider opportunities for investment. The District currently does not hold any investments.

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with the applicable law and United Kingdom Accounting Standards.

The law applicable to charities in England and Wales 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 apply them consistently
- Observe the methods and principles in the Charities SORP 2019 (FRS 102)
- 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.
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume the charity will continue in operation.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities 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, including embezzlement, and other irregularities.

Systems of internal control are designed to provide reasonable, but not absolute, assurance against material mismanagement or loss. They include:

- An annual budget approved by the Trustees
- Appropriate delegation of authority and segregation of duties
- Identification and management of risks

Approved by the Trustees on 30 October 2026

And signed on their behalf by

……

Michael Letch
Chair
District Trustee Board

……

Janet Dickinson
District Lead Volunteer
District Trustee Board

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BEDFORD & OUSE VALLEY DISTRICT SCOUT COUNCIL

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2025 which are set out on pages 12 to 27.

Respective responsibilities of trustees and examiner

The charity's trustees 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 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

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn. We understand this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

1 accounting records were not kept in respect of the charity as required by section 130 of the 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.

Except for the matter referred to above, 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.

Louise Tunley FCA CTA DChA
Monico Tunley Limited, Chartered Accountants
19 Goldington Road
Bedford
MK40 3JY
Date: 30 October 2026

BEDFORD & OUSE VALLEY DISTRICT SCOUT COUNCIL
STATEMENT OF FINANCIAL ACTIVITIES - YEAR ENDED 31st DECEMBER 2025

Statement of Financial Activities

	Notes	2025 Unrestricted Funds £	2025 Restricted Funds £	2025 Total Funds £	2024 Total Funds £
Income and Endowments from:					
Donations and Legacies		0.00	0.00	0.00	0.00
Charitable Activities		90350.54	0.00	90350.54	98864.87
Investment Income		10.85	0.00	10.85	0.00
Other Incoming Resources		0.00	0.00	0.00	0.00
Total Income	2	90361.39	0.00	90361.39	98864.87
Expenditure on:					
Raising Funds		0.00	0.00	0.00	0.00
Charitable Activities		(91529.88)	0.00	(91529.88)	(100143.63)
Other Resources Expended		(1306.20)	0.00	(1306.20)	0.00
Total Expenditure	3	(92836.08)	0.00	(92836.08)	(100143.63)
Net gains/(losses) on investments		0.00	0.00	0.00	0.00
Net Income		(2474.69)	0.00	(2474.69)	(1278.76)
Total Funds Brought Forward		105140.49	0.00	105140.49	106419.25
Gross Transfers Between Funds		0.00	0.00	0.00	0.00
Total Funds Carried Forward		102665.80	0.00	102665.80	105140.49

The notes on pages 15 to 27 form part of these financial statements.

BEDFORD & OUSE VALLEY DISTRICT SCOUT COUNCIL
BALANCE SHEET – YEAR ENDED 31ST DECEMBER 2025

Balance Sheet

	Notes	2025 £	2024 £
Fixed Assets			
Equipment and Canoes	11	105.96	316.75
Current Assets			
Shop Stocks	9	11551.13	11647.14
Banks		86437.27	88502.42
Debtors	4	9547.74	10035.68
			0.00
Total Current Assets		107536.14	110185.24
Current Liabilities			
Creditors	5	(4976.30)	(5361.50)
Payments Received in Advance		0.00	0.00
Net Current Assets		102559.84	104823.74
Total Assets Less Liabilities		102665.80	105140.49
Unrestricted Funds			
General Fund		88874.90	92104.49
Jamboree Fund	7	700.00	400.00
Contingency Reserve Fund	8	13090.90	12636.00
Restricted Funds		0.00	0.00
Total Charity Funds		102665.80	105140.49

All assets and liabilities of the charity relate to the unrestricted fund.

The notes on pages 15 to 27 form part of these financial statements.

Balance Sheet (continued)

The financial statements were approved by the Trustees on 30 October 2026

And signed on their behalf by

……	……
Michael Letch	Janet Dickinson
Chair	District Lead Volunteer
District Trustee Board	District Trustee Board

1. Accounting Policies

1.1 Accounting Convention

The financial statements have been prepared on a going concern basis under the historical cost convention.

The financial statements have been prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value as stated in the relevant note(s) to these accounts. 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.

The financial statements 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 the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS 102) issued on 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.

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern, due to the fact that sufficient reserves are held to cover any necessary period of scaling down of activities.

1.2 Recognition of Incoming Resources

These are included in the Statement of Financial Activity (SoFA) when:

- The charity becomes entitled to the resources
- The trustees are virtually certain they will receive the resources
- The monetary value can be measured with sufficient reliability

When incoming resources have related expenditure the incoming resources and related expenditure are reported gross in the SoFA.

1.3 Grants and Donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

1.4 Tax Reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SoFA when they have been submitted to HM Revenue & Customs.

1.5 Contractual Income and Performance Related Grants

This is only included in the SoFA once the related goods or services have been delivered.

1.6 Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

1.7 Donated Service and Facilities

These are only included in incoming resources when the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity.

The value of any voluntary help received is not included in the accounts but is described in the Trustees' Annual Report.

1.8 Investment Income

Investment Income is recognised when it is receivable.

1.9 Allocation of Costs

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Fundraising trading costs comprise costs incurred in encouraging people and organisations to contribute financially to the charity's work. It includes the cost of advertising for funds and the costs of mounting appeals.

Support costs include central functions and have been allocated to activity cost categories on the basis of time spent.

1.10 Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

1.11 Investments

Investments quoted on a recognised stock exchange are valued at market value at year end.

1.12 Fixed Assets and Depreciation

The Scout Council acts as managing trustees of the Jordans Close Campsite and Activity Centre at Great Barford, and the hut in the Pilgrims Way area of Bedford. The Scout Association Trust Corporation is the custodian Trustee of the freehold land and buildings at Great Barford, and of the ground lease of premises in the Pilgrims Way area of Bedford.

The District Scout Council owns equipment stored at the Jordans Close site and other locations. The insured values of property and assets are:

Jordans Close		
	Headquarters Building	£263,335
	Store	£134,055
	Toilet Block	£129,262
	Equipment (store contents)	£ 13,423
	Canoe Store	£ 24,060
	Canoes	£ 10,809
	Archery Range & Climbing Tower	£ 23,357
Elstow Headquarters		£166,171
		£764,472

These fixed assets are capitalised when ready for use and have a useful life exceeding three years. They are valued at cost.

All assets are assumed to have a useful working life of 5 years and are depreciated using the 5-year straight line method, 20% reduction of original cost each year, with the first accounting period receiving a full year's depreciation irrespective of when it was capitalised.

1.13 Stock

This is valued at the lower of cost and net realisable value, after making allowance for obsolete and slow-moving items.

1.14 Public Benefit Entity Concessionary Loans

Concessionary loans are recognised at the amounts payable or receivable.

1.15 Financial Instruments

Debtors and Creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses.

1.16 Short Term Employee Benefits

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

1.17 Fund Accounting

Where there is a legal restriction on the purpose to which a fund may be put, the fund is classified either as an endowment fund, where the donor has expressly provided that only the income of the fund may be applied, or as a restricted fund where the donor has provided for the donation to be spent in furtherance of a specified charitable purpose. Endowment funds, where the capital is held to generate income for charitable purposes, are sub-analysed between those where the trustees have the discretion to spend the capital, expendable endowment, and those where there is no discretion to expend the capital, permanent endowment. The charity currently has neither permanent or expendable endowment funds.

Funds which are neither endowment nor restricted funds are unrestricted income funds, which are sub-analysed between designated (earmarked) funds where the trustees have set aside amounts to be used for specific purposes, and un-designated funds which are at the trustees' discretion.

The major funds held in each of these categories are disclosed in Notes 6, 7 and 8.

1.18 Key Areas of Judgement and Estimate

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated 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 ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision only affects the period, or in the period of revision and future periods where the revision affects both current and future periods.

In the opinion of the Trustees, there are no critical accounting judgements or estimation uncertainties within the charity.

2. Analysis of Incoming Resources

	Notes	Unrestricted Funds £	Restricted Funds £	2025 Total £	2024 Total £
Charitable Activities					
General Account	6	59881.83	0.00	59881.83	78282.46
District Scout Shop Sales	9	13362.96	0.00	13362.96	10941.55
Jordans Close Campsite & Activity Centre	10	17105.75	0.00	17105.75	7147.00
Jamboree Fund	7	0.00	0.00	0.00	0.00
Scout Shop Stock Addition	9	0.00	0.00	0.00	2493.86
Total Charitable Income		90350.54	0.00	90350.54	98864.87
Investment Income		10.85	0.00	10.85	0.00
Other Incoming Resources: HMRC Gift Aid		0.00	0.00	0.00	0.00
Total Incoming Resources		90361.39	0.00	90361.39	98864.87

3. Analysis of Resources Expended

	Notes	Unrestricted Funds £	Restricted Funds £	2025 Total £	2024 Total £
Direct Costs					
District Scout Shop Purchases	9	(11019.40)	0.00	(11019.40)	(12217.27)
Charitable Activities					
General Account	6	(65335.15)	0.00	(65335.15)	(76587.31)
District Scout Shop Costs & Rebates	9	(2165.63)	0.00	(2165.63)	(1081.82)
Scout Shop Stock Reduction	9	(96.01)	0.00	(96.01)	0.00
Jordans Close Campsite & Activity Centre	10	(11802.89)	0.00	(11802.89)	(9146.44)
Jamboree Fund	7	0.00	0.00	0.00	(0.00)
Independent Examiner Fees		(900.00)	0.00	(900.00)	(900.00)
Asset Depreciation and Disposals	11	(210.79)	0.00	(210.79)	(210.79)
Total Charity Resources Expended		(91529.87)	0.00	(91529.87)	(100143.63)
Other Resources Expended		(1306.20)	0.00	(1306.20)	0.00
Total Expenditure		(92836.07)	0.00	(92836.07)	(100143.63)

4. Debtors

Other Debtors:	2025 £	2024 £
Jordans Close payments received after year end	1002.00	1344.50
Jordans Close Insurance paid for next financial year	3449.00	2948.00
District Event Deposit paid for next financial year	0.00	0.00
MPLC Broadcasting License for next financial year	0.00	400.48
Scout Shop Payments received after year end	5096.75	4685.95
78th Bedford Hut Rent received after year end	0.00	656.75
Total Debtors	**9547.75**	**10035.68**

5. Creditors

Accruals and Deferred Income:	2025 £	2024 £
Jordans Close Expenses paid after year end	374.51	374.51
Scout Shop Expenses paid after year end	0.00	1393.67
Scout Shop Rebate paid after year end	1652.31	1081.82
District Expenses paid after year end	1149.48	0.00
District St. Georges Expenses paid after year end	0.00	661.10
District Accounting Software fees paid after year end	0.00	50.40
Independent Examiner Fees	900.00	900.00
Independent Examiner Fees for Previous Year	900.00	900.00
Total Creditors	**4976.30**	**5361.50**

The deferred income at the beginning of the year was zero. The deferred income at the end of the year was zero. Income is deferred when it relates to a future accounting period.

6. Unrestricted Funds – General Fund

	Notes	2025 £	2024 £
Charitable Activities Income			
Membership Fees	6a	56045.00	54704.50
Activities, Events & Training	6b	2451.52	22670.71
Income Received on Behalf of Explorers	6c	110.22	250.50
Grant Payments Received		0.00	0.00
Pilgrims Way Hut Income		1275.09	656.75
Other		0.00	0.00
Total Charitable Income		59881.83	78282.46
Charitable Activities Resources Expended			
Membership Fees Paid to County	6a	(55026.00)	(49882.00)
Activities, Events & Training	6b	(7147.21)	(22838.60)
Expenditure on Behalf of Groups	6c	0.00	(100.00)
Expenditure on Behalf of Explorers	6c	(160.00)	(240.00)
Administration / Expenses		(1687.06)	(2762.03)
Pilgrims Way Hut Expenditure		(1314.88)	(624.68)
Other		0.00	(140.00)
Total Resources Expended		(65335.15)	(76587.31)
Net Income / (Loss) For Year		(5453.32)	1695.15
Transfer to Jordans Close Fund (internal subsidy)		(0.00)	(0.00)
Transfer to Jamboree Fund (internal)	7	(300.00)	(300.00)
Transfer to Contingency Reserves Fund (internal)	8	(454.90)	(427.00)
Net result for the year		(6208.22)	968.15

- The General Fund acts as a central repository for all funds that are not specifically assigned elsewhere.
- The Scout Shop (Section 9) and Jordans Close campsite (Section 10) experience a varying environment and income. These operating entities pass any profits or loss to the General Fund.
- The District has a known level of fixed-cost commitments each year, and the District Membership Fee is set at a level that is designed to meet these needs with no long-term profit or loss.

6a. Unrestricted Funds – Membership Fees Overview

		2025 £	2024 £
Membership Fees Received		56045.00	54704.50
Less Paid to County		(55026.00)	(49882.00)
Net District Income		1019.00	4822.50

6b. Unrestricted Funds – Activities, Events, Training

	Income £	Expenses £	Balance £
Adult Training	0.00	(3859.11)	(3859.11)
District Activities	2451.52	(2199.68)	251.84
District Explorer Scout Activities	0.00	(0.00)	0.00
St George's Parade	0.00	(1088.42)	(1088.42)
Total	2451.52	(7147.21)	(4695.69)

- The District Section activities include: Night Owl, Scout Race, Henlow Camp, St George's Parade

6c. Unrestricted Funds – Designated Funds Overview

The District recognises certain moneys accounted for within the Unrestricted General Fund as relating to certain Activities or Groups, and maintains a record of the balances of these totals, and also allows for payments to be made or received in relation to these totals.

Details are presented in Table 6c, but examples of such totals might be:

- District Events which run year to year may have an overall balance after payments and receipts that is carried over from year to year.
- Groups may require District to assist with payments and receipts for a period of time while Group bank accounts are being sorted.
- Some Explorer Groups handle their banking through the District accounts.

	2025 Start Balance £	2025 Income £	2025 Expenditure £	2025 End Balance £
St. Georges Parade Fund	500.68	0.00	(1088.42)	(587.74)
Jordans Close Fund (note 10)	21227.63	17105.75	(11802.89)	26530.49
Riseley Scout Group	1713.58	0.00	(0.00)	1713.58
Salam Bedford Scout Group	1129.43	0.00	(0.00)	1129.43
Clapham Scout Group	(2750.12)	0.00	(0.00)	(2750.12)
District Explorers General	732.41	0.00	(0.00)	732.41
Harriers Explorers	733.79	110.22	(160.00)	684.01

- Riseley Scout Group closed at the end of 2021, and Group funds were transferred to District. Trustees have agreed to maintain the Riseley funds as a designated entity for a period of 3 years should the Group re-form in that time, before being assimilated into District Funds.

7. Unrestricted Funds - Jamboree Fund

		2025 £	2024 £
Balance Brought Forward		400.00	100.00
Income (internal subsidy: Membership)		300.00	300.00
Income (County Re-imbursement)		0.00	0.00
Expenditure		0.00	0.00
Balance Carried Forward		700.00	400.00

- A subsidy of £300 is provided to the Jamboree Fund per year.

8. Unrestricted Funds - Contingency Reserve Fund

		2025 £	2024 £
Balance Brought Forward		12636.00	12209.00
Income (internal subsidy for rate of inflation)		454.90	427.00
Expenditure		(0.00)	(0.00)
Balance Carried Forward		13090.90	12636.00

- The Contingency Reserves Fund with a threshold of £8000.00 was set in 2017 to cover fixed costs, should the District be without income for one year - to cover rates and utilities for both District properties, basic maintenance on the sites, and continuing operation of the District and appointments teams.
- The increase due to inflation was computed in 2022 for the intervening years.
- The value for Reserves has been increased in line with inflation for the financial year 2025, using a value of 3.6%.

9. District Scout Shop

	Notes	2025 £	2024 £
Sales		13362.96	10941.55
Direct Costs			
Purchases		(11019.40)	(12217.27)
Gross Profit		2343.56	(1275.72)
Expenses			
Administration and Sundries		0.00	0.00
Discretionary Sectional Badge Posters		(513.32)	0.00
Rebate to Groups		(1652.31)	(1081.82)
Net Income / (Loss) For Year		177.93	(2357.54)
Stock Held		11551.13	11647.14
Stock Increase/Decrease		(96.01)	2493.86
Total Balance For Year		81.92	136.32

2025 was a record year in term of Sales, surpassing any previous year.

- The Scout Shop made an operating Profit after Rebates of £81.92.
- All Groups have required new sectional Badge Posters (at approx. £8 per poster, so £24-£40 per Group depending on whether Squirrels and/or Explorers are located at the Group HQ). It was determined to provide these free of charge from the Scout Shop proceeds.
- The levels of stock held at the shop have reduced slightly (we were still working through additional stock absorbed from the closure of the Luton Scout Shop), but since prices are higher than a year ago
- the overall cost of the stock is equivalent to 2024

10. Jordans Close Campsite and Activity Centre

	Notes	2025 £	2024 £
Income			
Hut Hire		2658.25	0.00
Camp and Activity Fees		14447.50	6552.00
Headquarters Hire		0.00	275.00
Miscellaneous Site activities		0.00	320.00
Total Income		**17105.75**	**7147.00**
Expenditure			
Maintenance and General Expenses		(5230.98)	(2947.12)
Electricity		(2131.10)	(1856.93)
Water		(1364.73)	(868.85)
Insurance – Buildings & Contents		(2622.15)	(3139.49)
Insurance – Mower		(298.80)	(277.34)
Rates		(155.13)	(56.71)
Total Expenditure		(11802.89)	(9146.44)
Net Income / (Loss) For Year		5302.86	(1999.44)

11. Fixed Assets

	2025 £	2024 £
Balance Brought Forward	316.75	527.54
Additions	0.00	0.00
Depreciation Charge for Year	(210.79)	(210.79)
Disposals	(0.00)	(0.00)
Balance Carried Forward	105.96	316.75

- For financial purposes, assets are assigned a working life of 5 years and their value falls 20% each year.

12. Transfers Between Funds

Internal fund transfers were made from the General Fund to designated funds to allocate:

£300.00 to the Jamboree Fund.
£454.90 to the Contingency Reserve Fund

13. Trustees' Remuneration

The Trustees consider that the key management personnel of the charity are those on the Trustee Board. The Trustees are not remunerated for their work as Trustees, and so the remuneration of the charity's key management personnel is £nil.

No Trustee received any remuneration during the year, nor any expenses.

14. Related Party Transactions

There have been no other stated party transactions in the year that require disclosure in the accounts.

15. Employees

The charity has no employees and therefore there are no staff costs. There was no employee that earned over £60000.00 (2024: none).