Charity Registration No 300480

Bedfordshire County Scout Council

Financial statements for
the year ended 31 December 2025

Bedfordshire County Scout Council

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Bedfordshire County Scout Council

Administrative Details

Charity Registration No: 300480

PRINCIPAL ADDRESS:

County Office
The Leslie Sell County Scout Activity Centre
Molivers Lane
Bromham
Bedfordshire
MK43 8LD

Telephone: 01234 826079
E-mail: bedscouts@btconnect.com
Web site: www.bedfordshirescouts.org.uk

INDEPENDENT EXAMINER:

Louise Tunley FCA CTA DChA
19 Goldington Road
Bedford
MK40 3JY

PRINCIPAL BANKER:

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

SCOUT ASSOCIATION MEMBERSHIP

The Bedfordshire County Scout Council is registered with The Scout Association (No 101)

The Scout Association
Gilwell Park
Chingford
London
E4 7QW

County Vice Presidents

Robert Lovesey Esq JP DL

Kenneth J Wells Esq

Incorporated by Royal Charter

THE BEDFORDSHIRE COUNTY SCOUT COUNCIL
Registered Charity No 300480
CENSUS OF MEMBERSHIP FOR BEDFORDSHIRE
As at 31 January 2026

	2025					2026					2026 vs 2025					
	Male	Female	Self-identify	Prefer not to say	Total	Male	Female	Self-identify	Prefer not to say	Total	Male	Female	Self-identify	Prefer not to say	Total	% change
YOUTH MEMBERSHIP																
Squirrel Scouts	168	46	0	8	222	186	61	0	6	253	+18	+15	-	-2	+31	+14%
Beaver Scouts	980	289	0	31	1,300	976	289	0	4	1,269	-4	-	-	-27	-31	-2%
Cub Scouts	1,177	406	2	37	1,622	1,156	366	1	10	1,533	-21	-40	-1	-27	-89	-5%
Scouts	1,037	400	1	25	1,463	985	454	2	6	1,447	-52	+54	+1	-19	-16	-1%
Explorer Scouts (including Young Leaders)	290	143	3	0	436	320	149	3	0	472	+30	+6	-	-	+36	+8%
Network Members	6	4	0	0	10	14	7	0	0	21	+8	+3	-	-	+11	+110%
TOTAL YOUTH MEMBERSHIP	**3,658**	**1,288**	**6**	**101**	**5,053**	**3,637**	**1,326**	**6**	**26**	**4,995**	**-21**	**+38**	**-**	**-75**	**-58**	**-1%**
SECTION TEAMS																
Team Leader	157	170	0	1	328	131	146	0	4	281	-26	-24	-	+3	-47	-14%
Team Member	329	309	1	3	642	490	419	4	28	941	+161	+110	+3	+25	+299	+47%
TOTAL ADULT SECTION TEAMS	**486**	**479**	**1**	**4**	**970**	**621**	**565**	**4**	**32**	**1,222**	**+135**	**+86**	**+3**	**+28**	**+252**	**+26%**
Young Leader	124	101	0	0	225	142	85	2	0	229	+18	-16	+2	-	+4	+2%
Other 14-17 Helper	25	17	0	0	42	14	9	0	3	26	-11	-8	-	+3	-16	-38%
TOTAL SECTION TEAMS	**635**	**597**	**1**	**4**	**1,237**	**777**	**659**	**6**	**35**	**1,477**	**+142**	**+62**	**+5**	**+31**	**+240**	**+19%**
GROUP LEADERSHIP TEAM																
Group Lead Volunteer	36	25	0	0	61	41	29	0	1	71	+5	+4	-	+1	+10	+16%
Team Member	42	25	0	0	67	51	46	0	3	100	+9	+21	-	+3	+33	+49%
GROUP TRUSTEE BOARD																
Group Chair	37	18	0	1	56	37	17	0	2	56	-	-1	-	+1	-	0%
Treasurer	31	38	0	0	69	29	34	0	5	68	-2	-4	-	+5	-1	-1%
Members (nominated, elected or co-opted)	85	97	0	0	182	153	149	0	8	310	+68	+52	-	+8	+128	+70%
TOTAL GROUP TEAMS	**231**	**203**	**0**	**1**	**435**	**311**	**275**	**0**	**19**	**605**	**+80**	**+72**	**-**	**+18**	**+170**	**+39%**
DISTRICT LEADERSHIP TEAM																
Lead Volunteer	3	4	0	0	7	3	3	0	0	6	-	-1	-	-	-1	-14%
Youth Lead	2	0	0	0	2	1	2	0	0	3	-1	+2	-	-	+1	+50%
Team Member	4	2	0	0	6	14	12	0	1	27	+10	+10	-	+1	+21	+350%
DISTRICT 14-24 TEAM																
Team Lead	1	0	0	0	1	6	3	0	1	10	+5	+3	-	+1	+9	+900%
Team Member	2	2	0	0	4	24	13	0	1	38	+22	+11	-	+1	+34	+850%
DISTRICT PROGRAMME TEAM																
Team Lead	0	0	0	0	0	1	0	0	0	1	+1	-	-	-	+1	0%
Team Member	6	5	0	0	11	31	17	0	1	49	+25	+12	-	+1	+38	+345%
DISTRICT VOLUNTEERING DEVELOPMENT TEAM																

THE BEDFORDSHIRE COUNTY SCOUT COUNCIL
Registered Charity No 300480
CENSUS OF MEMBERSHIP FOR BEDFORDSHIRE
As at 31 January 2026

Team Lead	1	2	0	0	3	3	1	0	0	4	+2	-1	-	-	+1	+33%
Team Member	2	2	0	0	4	22	19	0	3	44	+20	+17	-	+3	+40	+1000%
DISTRICT SUPPORT TEAM																
Team Lead	0	0	0	0	0	0	3	0	1	4	-	+3	-	+1	+4	0%
Team Member	6	4	0	0	10	40	22	1	0	63	+34	+18	+1	-	+53	+530%
Other Adults	0	0	0	0	0	4	4	0	0	8	+4	+4	-	-	+8	0%
DISTRICT TRUSTEE BOARD																
Chair	5	0	0	0	5	6	0	0	0	6	+1	-	-	-	+1	+20%
Treasurer	1	4	0	0	5	1	4	0	1	6	-	-	-	+1	+1	+20%
Members (nominated, elected or co-opted)	7	6	0	0	13	29	22	0	0	51	+22	+16	-	-	+38	+292%
TOTAL DISTRICT TEAMS	**40**	**31**	**0**	**0**	**71**	**185**	**125**	**1**	**9**	**320**	**+145**	**+94**	**+1**	**+9**	**+249**	**+351%**
COUNTY+ LEADERSHIP TEAM																
Lead Volunteer	0	0	0	0	0	1	0	0	0	1	+1	-	-	-	+1	0%
Youth Lead	0	0	0	0	0	0	1	0	0	1	-	+1	-	-	+1	0%
Team Member	4	1	0	0	5	4	1	0	0	5	-	-	-	-	-	0%
COUNTY 14-24 TEAM																
Team Lead	0	0	0	0	0	0	0	0	0	0	-	-	-	-	-	0%
Team Member	0	1	0	0	1	1	1	0	0	2	+1	-	-	-	+1	+100%
COUNTY+ PROGRAMME TEAM																
Team Lead	0	0	0	0	0	0	0	0	0	0	-	-	-	-	-	0%
Team Member	1	1	0	0	2	15	5	0	0	20	+14	+4	-	-	+18	+900%
COUNTY+ VOLUNTEERING DEVELOPMENT TEAM																
Team Lead	1	0	0	0	1	1	0	0	0	1	-	-	-	-	-	0%
Team Member	0	4	0	0	4	10	10	0	1	21	+10	+6	-	+1	+17	+425%
COUNTY+ SUPPORT TEAM																
Team Lead	1	0	0	0	1	1	0	0	0	1	-	-	-	-	-	0%
Team Member	11	2	0	0	13	28	7	0	1	36	+17	+5	-	+1	+23	+177%
Other Adults	2	0	0	0	2	2	0	0	0	2	-	-	-	-	-	0%
COUNTY+ TRUSTEE BOARD																
Chair	1	0	0	0	1	1	0	0	0	1	-	-	-	-	-	0%
Treasurer	1	0	0	0	1	1	0	0	0	1	-	-	-	-	-	0%
Members (nominated, elected or co-opted)	2	0	0	0	2	6	2	0	0	8	+4	+2	-	-	+6	+300%
TOTAL COUNTY TEAMS	**24**	**9**	**0**	**0**	**33**	**71**	**27**	**0**	**2**	**100**	**+47**	**+18**	**-**	**+2**	**+67**	**+203%**
TOTAL ADULT ROLES	**781**	**722**	**1**	**5**	**1,509**	**1,188**	**992**	**5**	**62**	**2,247**	+407	+270	+4	+57	+738	+49%
TOTAL MEMBERSHIP	**4,439**	**2,010**	**7**	**106**	**6,562**	**4,825**	**2,318**	**11**	**88**	**7,242**	+386	+308	+4	-18	+680	+10%

Bedfordshire County Scout Council

Charity information

Charity Registration No: 300480

County Office, The Leslie Sell County Scout Activity & Training Centre
Molivers Lane, Bromham, Bedfordshire MK43 8LD

Names of the Charity Trustees who manage the Charity:

Trustee Name	**Main Scouting Appointment**	**Dates acted if not for whole year**	**Method of Appointment**
Stuart Andrews	County Trustee	29 November 2023 to 12 June 2024	Co-opted by Trustee Board
		12 June 2024 to 26 February 2026	Elected to 2 Year Term at 2024 AGM
	Acting County Chair	From 26 February 2025	Co-opted by Trustee Board
	County Chair	From 25 June 2025	Elected to 3 Year Term at 2025 AGM
Stewart Cowling	County Treasurer	From 12 June 2024	Elected to 3 Year Term at 2024 AGM
Connor Gibbs	County Trustee	12 June 2024 to 25 June 2025	Elected to 1 Year Term at 2024 AGM
Andrew Goddon	County Volunteering Development Team Leader		Elected to 1 Year Term at 2023 AGM\ Elected to 3 Year Term at 2024 AGM
Paul Harley	County Trustee	12 June 2024 to 25 June 2025	Elected to 3 Year Term at 2024 AGM
David Heard	LSAC Chairman		Elected to 1 Year Term at 2023 AGM Elected to 2 Year Term at 2024 AGM
Megan McShane	County Youth Lead	From 26 February 2025	Ex Officio
Robert Pullinger	County Chair	Until 12 June 2024	Nominated by County Commissioner for a 1 year term at 2023 AGM
		12 June 2024 to 8 February 2025	Elected to 3 Year Term at 2024 AGM
	County Lead Volunteer	From 8 February 2025	Ex Officio
Sarah Gemmell	County Trustee	From 25 June 2025	Elected to 3 Year Term at 2025 AGM
Rafa Hanzel	County Trustee	From 25 June 2025	Elected to 3 Year Term at 2025 AGM
Tom Hose	County Trustee	From 25 June 2025	Elected to 1 Year Term at 2025 AGM

Bedfordshire County Scout Council

Role of Honour
For the year ended 31 December 2025

Role of Honour
2025 Awards

Silver Wolf

Roy Snell	Biggleswade & District

Bar to the Silver Acorn

Gillian Short	Dunstable

Silver Acorn

Andrew Smith	Dunstable
Brian Calvert	Dunstable
Graham Matthews	Dunstable
Ian Ellis	Dunstable

Bar to the Award for Merit

Andrew Jephcott	Dunstable
Elizabeth Coates	Dunstable
Paulette Tompkins	Dunstable
Simon Wilson	Dunstable
Stephen Calder	Leighton-Linslade

Award for Merit

Jake Whitbread	Bedford and Ouse Valley
David Wise	Falkes
Dean Gates	Falkes
Paul Hodgkinson	Falkes
Amanda Smith	Icknield (Luton)
Andrew Ingram	Icknield (Luton)
Keelan Pannell	Icknield (Luton)
Patrick Nippard	Icknield (Luton)
Amy Johnson	Leighton-Linslade
Deborah Baker	Falkes

Bedfordshire County Scout Council

Role of Honour
For the year ended 31 December 2025

Role of Honour
2025 Awards

Chief Scout's Commendation for Good Service

Andrew King	Biggleswade & District
Jennifer Godwin	Biggleswade & District
Kelly Butler	Biggleswade & District
Lucy Harradine	Biggleswade & District
Rebecca Betts	Biggleswade & District
David Faraday	Falkes
Lynne Driscoll	Falkes
Stephen Potter	Falkes
Andrea Baulk	Icknield (Luton)
Andrew Cole	Icknield (Luton)
Grazyna Zieziula	Icknield (Luton)
Michael Abbott	Icknield (Luton)
Rebecca Elliott	Icknield (Luton)
Sajid Kayani	Icknield (Luton)
Anne Papworth	Leighton-Linslade
Kevin Ellis	Leighton-Linslade
Peter Jones	Leighton-Linslade
Rachel Jones	Leighton-Linslade
Stephen Robinson	Leighton-Linslade
Jennifer Avis	Icknield (Luton)

Bedfordshire County Scout Council

Trustees' report
For the year ended 31 December 2025

The members of the County Trustee Board (The Trustees of Bedfordshire County Scout Council) present their report, Statement of Financial Activities, Balance sheet and Statement of Cash Flows for the year ended 31 December 2025. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and the Charities Statement of Recommended Practice (second edition) and Financial Reporting Standard FRS 102.

Structure, Governance and Management

Governance

The Charity's governing document is the Royal Charter granted by King George V to the "Boy Scouts Association" on 16 December 1911. Its name has since been changed to the "Scout Association". This Charter has been supplemented by further Charters granted by King George VI and Queen Elizabeth II. These Charters give authority to the Bye Laws of the Association, which are approved by His Majesty's Privy Council. The Bye Laws, in turn, authorise the making of rules for the regulation of the Association's affairs and thereby give authority for the Rules known as "*Policy, Organisation and Rules*" which are located at www.scouts.org.uk/por.

The Bedfordshire County Scout Council was registered in 1962 as an educational Charity.

The Charity is aware of the Code of Governance for the Voluntary and Community Sector and its six key principles and will continue to critically review its approach to governance and assess how effective it is against these principles in 2025.

Structure

This report and accounts cover the activities directly controlled by Bedfordshire County Scout Council which is an autonomous organisation admitting people to membership subject to the policy and rules of The Scout Association. The activities of the Scout Districts and Groups in Bedfordshire are not reflected in the report and accounts. These bodies are autonomous charities affiliated to Bedfordshire County Scout Council that together form Scouting in Bedfordshire.

Bedfordshire Scouts are led by the County Lead Volunteer and County Leadership Team, supported by the Trustee Board. They are accountable to the Bedfordshire County Scout Council for the satisfactory running of Scouting in Bedfordshire.

Management

The County Trustee Board is a team of volunteers who work together, as charity Trustees, to make sure Scouts is run safely and legally. At the heart of their role is a focus on strategy, performance and assurance, working to ensure that the County is meeting the Scout Association's overall aims and strategic goals.

Effective Trustee support helps other volunteers run the Scout programme that gives young people skills for life.

The County Trustee Board is appointed in accordance with Policy, Organisation, and Rules of the Scout Association.

Management (Continued)
The County Trustee Board may create sub-teams it deems necessary to support its governance function. Currently, the Trustee Board Has one sub-team, the Leslie Sell Activity Centre (LSAC) Management Committee, responsible for the management, development and running of the centre, within the authority delegated to it from the Trustee Board. The LSAC Management Committee met regularly in 2024.

Organisation

The County is led by the County Lead Volunteer and he is assisted and supported by:

- The County Leadership Team;
- County Support, Programme and Volunteering Development Teams;
- The County Trustee Board;
- District Lead Volunteers

Appointment of Trustees

Trustees are appointed in accordance with the "Policy, Organisation & 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.

Risk Management

The Trustees have a risk management strategy which includes:

- a requirement to produce a risk assessment for all County events and activities;
- an annual review of the risks the Charity may face;
- the establishment of systems and procedures to mitigate those risks identified in the annual review and for all County events and activities; and
- the implementation of procedures designed to minimise any potential impact on the Charity should those risks materialise.

Risk assessments have been completed for all activities and facilities at the Activity Centre and are now available on the website. These are reviewed quarterly. When unacceptable risks are identified actions are taken on an on-going basis to mitigate them. Every three years the activity centre trees are required to be independently reviewed. The Site Manager conducts physical inspections on an on-going basis and in particular after high winds. A key element in the management of financial risk is the regular review of the adequacy of insurance coverage and investment and reserves policies by the Trustees.

Bedfordshire County Scout Council

Trustees' report
For the year ended 31 December 2025

Objectives and Activities

Place to belong: Our Strategy to 2035
Our Strategy to 2035 will help us keep the focus on what we do best – giving young people a place to belong and giving them the skills to thrive.

This is a strategy shaped by 28,000 people in Scouts and beyond, including more than 3,000 young Scouts who made their voices heard.

Young people have told us they want our support to empower them to navigate an unpredictable future. We need to prepare young people for a world with less stable geopolitics and rapid changes fuelled by tech like AI. More than ever, young people need the courage to learn and adapt when they need to.

The sense of belonging Scouts gives has never been more important. We're proud to welcome all young people regardless of gender, race, background or religion. We stand for unity, togetherness and believe our differences make us stronger.
Above all, we need to keep young people at the heart of everything we do. We need to listen and respond to their needs.

More details of the strategy can be found on the Scouts website: https://www.scouts.org.uk/about-us/strategy/

How Scouts changes lives
Why
Young people join ...
From all backgrounds seeking a place to belong, friendship and connection. They're welcomed into:

- Squirrels
- Beavers
- Cubs
- Scouts
- Explorers
- Network

How
Experience ...
Our Programme for 4-24 year olds

- Fun
- Friendship
- Adventure
- Teamwork
- Helping others
- A global community
- Volunteering
- Belonging

Supported by ...
Brilliant volunteers
Our Values of Integrity, Respect, Care, Belief and Cooperation

Our impact
Gain...
A place to belong
Skills for life

Become...
Happier, more connected, resilient, employable
Active citizens
Inspiring volunteers

Contribute to...
Closer Communities
A kinder, more cohesive society

Our Vision
To empower more young people through adventure, teamwork and shared values, to take the lead on making a positive difference in the world.

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

Our values
Integrity, Respect, Care, Belief, Cooperation

Our Pillars
Programme
Delivering an adventurous and inclusive Programme.

Volunteering
Supporting our volunteers.

Achievements and performance

Charitable Purpose
The Charity Trustees have a duty to report on public benefit in their Annual Report. We have assessed our performance against our aims, activities, and charitable objectives which outlined above. We believe we have met the Charity Commission's public benefit criteria for both the advancement of education and the advancement of citizenship or community development.

Achievements and performance (continued)

Leadership
Rob Pullinger was appointed as County Lead Volunteer on 11th February 2025, and stood down as County Chair. Stuart Andrews took over the role of County Chair.

Campsites
Over 8,000 visitors used the Leslie Sell Activity Centre in 2025 (up from 7,500 in 2023). In addition, the centre is in regular use by local Air Cadets, a holiday/fun club and Bromham Scout Group. The centre continues to develop its facilities and in 2025 extended the pedal kart track and built a new forest school activity targeting Squirrels and Beavers.

The trustees completed the clearance and surrender of Milton Bryan Campsite, acquired following the closure of the Ampthill & Woburn District, to the Bedford Estates.

Growth
The 2026 census was completed and the County recorded 4,995 youth members, a decrease of 1.1%, mainly driven by reductions in participation in the Beaver Scout and Cub Scout and Scout age ranges. There was strong growth in both the Squirrels and Explorer age ranges.

The County Trustee Board agreed in 2024 to fund a 2-year project to employ a Local Growth Officer supported by the national Scouts Growth & Communities Team. This project commenced in May 2025 with the following objectives:

- To increase access to Scouts within underrepresented communities in Bedfordshire County.
- To open and/or support new/re-energise sections in all areas of Bedfordshire County, however, focusing on those that fall into the category of IMD 1-5 or majority ethnic minority areas.
- Support the growth of squirrel dreys in the County.

Targets to be delivered in 2 years	As of 31 December 2025
14 new sections opened / re-energised	3
168 young people recruited/retained	47
42 adults recruited/retained	9

Publicity & Events
The county hosted its annual Award Event for all Chief Scout Award recipients. From the 449 registered by their leaders as achieving a top award, 203 young people (plus their families) attended the ceremony in October 2025.

The county website and social media continues to publicise the events and activities of Scouting across Bedfordshire. The county team is working with the Bedfordshire Lieutenancy and other uniformed youth organisations to co-ordinate publicity activities and events in the future.

Plans for future periods

The Scout Association "Skills for Life"

This is the five year plan for the Scout Association.

Our vision
By 2025 we will have prepared more young people with skills for life, supported by amazing leaders delivering an inspiring programme.
We will be growing, more inclusive, shaped by young people and making a bigger impact in our communities.

Our objectives
In 2016 we asked volunteers what should be prioritised in the next strategic plan and the majority of volunteers said we should keep working towards the same four strategic objectives.

- Growth
- Inclusivity
- Youth Shaped
- Community Impact

What does this mean for Bedfordshire County Scout Council?

Growth – We have incorporated the information received from Districts to create the County Development Plan to achieve our growth goals and support Districts.

Inclusivity – We will support development work to ensure that Scouting is reaching all sectors of our community.

Youth shaped – Ensure that young people are at the heart of our strategies and represented on key committees.

Community Impact – The County is providing resources through new marketing materials and the Grants Board to enable new projects which might otherwise not have gone ahead or have been more poorly resourced to have greater positive community impact. This, together with the continued running of and improvement to the Leslie Sell Activity Centre, offers valuable opportunities to the community.

Financial Review

Statement of Financial Activities

The overall result for the year was a deficit of £36,986 (2024: deficit of £10,502).

Total unrestricted income amounts to £210,346 (2024: £191,133). Unrestricted income from charitable activities in the year is £197,523 (2024: £182,141). Voluntary income from donation and legacies was £9,212 (2024: £29,802), of which all was unrestricted (2024: £5,063 of which was unrestricted and £24,739 was restricted).

Total unrestricted expenditure is £231,803 (2024: £214,664) and total restricted expenditure is £15,529 (2024: £11,710).

Financial Review (continued)

Balance Sheet

There was no capital expenditure on tangible fixed assets in the year (2024: £15,802). Fixed assets now stand at a net book value of £555,994 at the year end (2024: £579,533).

Fund balances

At the end of the year the Charity had £747,015 of unrestricted funds (2024: £768,472) and no restricted funds (2024: £15,529). £287,802 of the unrestricted fund is non-designated and used to support County-wide activities. £458,748 is designated to support the Leslie Sell County Scout Activity & Training Centre with a further £465 designated to support the County's Network.

Reserves policy

The policy has been established to protect the Charity and its charitable programme by providing time to adjust to changing financial circumstances. It also provides parameters for future budgeting and strategic plans and contributes towards decision making.

The Charity's reserves policy establishes an appropriate target range for the level of general reserves. The range is based on a risk assessment of the probability and likely impact on the Charity's activities that might be caused by a decline in income, an inability to meet financial obligations, or an inability to reduce expenditure in the immediate short term. The policy ensures a balance between spending the maximum amount of income raised as soon as possible after receipt, while maintaining the appropriate level of reserves to ensure uninterrupted operation. The policy and target range will be reviewed annually to reassess the risks and reflect changes in the Charity's income, financial obligations and expenditure.

The charity's reserves policy is to hold 12 months' running costs in reserves in order to ensure uninterrupted operation during a time of adjustment. This equates to approximately £165,000 of unrestricted free reserves. At the end of December 2025 the total free reserves after deducting tangible fixed assets amounted to £191,021 (2024: £188,939). Total reserves include designated funds of £459,213 (2024: £459,027). Free reserves represent approximately 14 months (2024: 14) of the Charity's unrestricted resources expended which is approximately £26,000 more than the upper level of the range.

Investment policy

The Trustees have a policy of investing some surplus funds to provide for inflation proofing, income and growth using a mixture of indexed linked government bonds, investment grade corporate bonds and selected mutual funds as a medium to longer term investment. Other surplus funds are invested in short-term deposits. All investments can be readily realised in the event the Charity needs to react quickly to various situations and emergencies. These funds are restricted to investments in companies not involved in alcohol, tobacco, armaments, gambling or the pornography or sex-related industry. The policy is reviewed annually.

Bedfordshire County Scout Council

Trustees' report
For the year ended 31 December 2025

Statement of Trustees' Responsibilities

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

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:

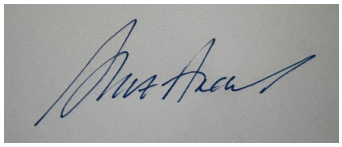
a) Select suitable accounting policies and apply them consistently;
b) Observe the methods and principles in the Charities SORP 2019 (FRS (102);
c) Make judgements and estimates that are reasonable and prudent;
d) State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
e) 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 (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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 12 May 2026 and signed on their behalf by:



Stuart Andrews
Trustee, Acting Chair
County Trustee Board

Independent Examiner's report to the Trustees of Bedfordshire County 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 18 to 31.

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

Louise Tunley FCA CTA DChA (ICAEW, Chartered Accountant)

19 Goldington Road, Bedford, MK40 3JY

Date: 12 May 2026

Bedfordshire County Scout Council

Statement of financial activities
(including Income and Expenditure Account)
For the year ended 31 December 2025

	Notes	2025 Unrestricted Funds £	2025 Restricted Funds £	2025 Total Funds £	2024 Total Funds £
Income and endowments from:					
Donations and legacies		9,212	-	9,212	29,802
Charitable activities		197,523	-	197,523	182,141
Investment income		3,611	-	3,611	3,929
Total income	**2**	210,346	-	210,346	215,872
Expenditure on:					
Charitable activities		231,803	15,529	247,332	226,374
Total expenditure	**3**	231,803	15,529	247,332	226,374
Net income		(21,457)	(15,529)	(36,986)	(10,502)
Transfers between funds		-	-	-	-
Net movement in funds for the year		(21,457)	(15,529)	(36,986)	(10,502)
Reconciliation of funds:					
Total funds brought forward		768,472	15,529	784,001	794,503
Total funds carried forward	**12, 13, 14**	747,015	-	747,015	784,001

All operations are continuing operations.

The notes on pages 21 to 31 form part of these financial statements.

Bedfordshire County Scout Council

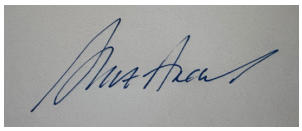
Balance sheet
As at 31 December 2025

	Notes	2025 £	2024 £
Fixed assets:			
Tangible fixed assets	**6**	555,994	579,533
Total fixed assets		**555,994**	**579,533**
Current assets:			
Stocks	**7**	1,415	704
Debtors	**8**	18,517	8,041
Cash at bank and in hand	**9**	222,410	210,169
Total current assets		**242,342**	**218,914**
Liabilities:			
Creditors: amounts falling due within one year	**10**	(51,321)	(14,446)
Net current assets		**191,021**	**204,468**
Total assets less current liabilities		**747,015**	**784,001**
Net assets		**747,015**	**784,001**
The funds of the charity:			
Unrestricted funds	**12**	747,015	768,472
Restricted funds	**13**	-	15,529
Total charity funds	**14**	**747,015**	**784,001**

The notes on pages 21 to 31 form part of these financial statements.

The financial statements were approved by the trustees on 12 May 2026

And signed on their behalf by



Stuart Andrews
Trustee, Acting Chair
County Trustee Board

Bedfordshire County Scout Council

Statement of cash flows
For the year ended 31 December 2025

	Notes	2025 £	2024 £
Cash flows from operating activities:			
Net cash used in operating activities	**18**	8,630	11,624
Cash flows from investing activities:			
Interest and dividend income		3,611	3,929
Payments to acquire fixed assets		-	(15,802)
Net cash used in investing activities		3,611	(11,873)
Change in cash and cash equivalents in the year		**12,241**	**(249)**
Cash and cash equivalents at the beginning of the year		210,169	210,418
Cash and cash equivalents at the end of the year		**222,410**	**210,169**

Notes to the financial statements
For the year ended 31 December 2025

1 Accounting policies

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

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 in the UK and Republic of Ireland (FRS 102) issued in October 2019 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. Despite the Covid-19 pandemic, the charity has continued to operate using other methods within the guidelines of safety as recommended by the Government and its own risk assessments. The most significant area of judgement is depreciation and estimation of useful economic life of the fixed assets. The charity has funded recent fixed asset additions with income which will be held in reserves to cover the depreciation charge in future years.

1.2 Recognition of incoming resources

These are included in the Statement of Financial Activities (SoFA) when:
- The charity becomes entitled to the resources;
- The trustees are virtually certain they will receive the resources; and
- The monetary value can be measured with sufficient reliability.

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

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

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 Contractual income and performance related grants

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

1.5 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.

1.6 Donated service and facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

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

1.7 Investment income

Investment income is recognised when it is receivable.

1.8 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.

1.9 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.

1.10 Investments

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

1.11 Fixed assets and depreciation

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

All assets are depreciated using the straight line method with the first accounting period receiving a full year's depreciation irrespective of when it was capitalised. The rates used are as follows:

Freehold property	40 or 10 years, straight line method
Freehold property improvements	10 years, straight line method
Fixtures and fittings	5 years, straight line method
Computer equipment	3 years, straight line method
Motor vehicles	5 years, straight line method

1.12 Stock

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

1.13 Public benefit entity concessionary loans

Concessionary loans are recognised at the amounts payable or receivable.

1.14 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.

1.15 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.

1.16 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 income 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 endowment nor expendable endowment funds.

1.17 Fund accounting (continued)

Those funds which are neither endowment nor restricted income 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, often reflecting the wishes of donors and un-designated funds which are at the trustees' discretion. The major funds held in each of these categories are disclosed in Note 12.

2 Analysis of incoming resources

	Unrestricted funds £	Restricted funds £	2025 Total £	2024 Total £
Donations and legacies				
County donations	8,418	-	8,418	2,063
LSAC donations	745	-	745	3,000
Other donations	49	-	49	24,739
Total	**9,212**	**-**	**9,212**	**29,802**
Charitable activities				
County Membership subscriptions	272,322	-	272,322	248,920
Less: paid to the Scout Association	(214,328)	-	(214,328)	(190,500)
Less: Prompt payment refunds to Districts	(2,521)	-	(2,521)	(2,540)
Jamboree income	263	-	263	2,162
Campsite fees	113,890	-	113,890	99,740
Campsite activity fees	26,073	-	26,073	23,190
Sales of badges and providor	1,313	-	1,313	933
County training course fees	490	-	490	215
Sundry income	21	-	21	21
Total	**197,523**	**-**	**197,523**	**182,141**
Investment income				
Bank interest, other interest and dividends	3,611	-	3,611	3,929
Total income	**210,346**	**-**	**210,346**	**215,872**

All income for the year ended 31 December 2025 was unrestricted.

3 Analysis of expenditure on charitable activities and raising funds

	County Activities and administration £	Running the Bromham Site £	Training and Events £	2025 Total £	2024 Total £
Charitable activities					
Awards	1,754	-	-	1,754	2,189
Bank charges	60	180	-	240	177
Jamboree expenses	-	-	373	373	1,529
Campsite activity expenses	-	1,508	-	1,508	4,980
Campsite expenses	-	62,602	-	62,602	104,152
Cost of sale of badges and providor	621	287	-	908	872
Training course expenses	-	-	-	-	3,598
Section expenses	35,542	894	-	36,436	15,908
Depreciation	-	23,539	-	23,539	23,834
Publicity expenses	138	-	-	138	15
Insurance	1,020	8,439	-	9,459	9,340
Support costs: Office expenses and salaries	62,538	43,798	-	106,336	55,427
Total	101,673	141,247	373	243,293	222,021
Governance costs					
Trustees expenses	359	-	-	359	657
Accountants preparation fees	2,100	-	-	2,100	2,100
Independent Examiner's fees	1,500	-	-	1,500	1,500
AGM costs	80	-	-	80	96
Total	4,039	-	-	4,039	4,353
Total resources expended	**105,712**	**141,247**	**373**	**247,332**	**226,374**

Of the above expenditure, £15,529 of section expenses were restricted. The balance was unrestricted.

4 Analysis of governance and support costs

The breakdown of support costs and how these have been allocated between governance and support costs is shown below.

2025

Cost type	Support costs £	Governance costs £	2025 Total £	Basis of apportionment
Salaries	50,506	-	50,506	Time spent
Development Officer	31,844	-	31,844	Cost and usage
Grants	10,600	-	10,600	Cost and usage
Printing, postage and stationery	138	-	138	Cost and usage
Telephone and IT	6,854	-	6,854	Cost and usage
Repairs	-	-	-	Cost and usage
General office costs	4,810	-	4,810	Cost and usage
Independent Examination fees	-	1,500	1,500	Governance
Accountancy services	1,584	2,100	3,684	Governance
Trustees expenses	-	359	359	Governance
AGM costs	-	80	80	Governance
	106,336	4,039	110,375	

2024

Cost type	Support costs £	Governance costs £	2024 Total £	Basis of apportionment
Salaries	45,704	-	45,704	Time spent
Grants	600	-	600	Cost and usage
Printing, postage and stationery	813	-	813	Cost and usage
Telephone and IT	1,834	-	1,834	Cost and usage
Repairs	-	-	-	Cost and usage
General office costs	4,892	-	4,892	Cost and usage
Independent Examination fees	-	1,500	1,500	Governance
Accountancy services	1,584	2,100	3,684	Governance
Trustees expenses	-	657	657	Governance
AGM costs	-	96	96	Governance
	55,427	4,353	59,780	

5 Staff costs

	2025	2024
	£	£
Salaries	49,630	44,956
Social Security costs	-	-
Pension costs	876	748
	50,506	45,704

The average number of employees during the year was 2 (2024: 2). No employee received remuneration of more than £60,000 (2024: none).

6 Fixed assets

	Freehold Property	Freehold Property Improvements	Fixtures & Fittings	Computer Equipment	Motor Vehicles	Total
	£	£	£	£	£	£
Cost						
At 1 January 2025	793,588	133,972	26,335	7,444	20,107	981,446
Additions	-	-	-	-	-	-
At 31 December 2025	793,588	133,972	26,335	7,444	20,107	981,446
Depreciation						
At 1 January 2025	252,095	110,826	19,049	5,841	14,102	401,913
Charge for the year	16,411	4,022	1,318	567	1,221	23,539
At 31 December 2025	268,506	114,848	20,367	6,408	15,323	425,452
Net book values						
31 December 2025	525,082	19,124	5,968	1,036	4,784	555,994
31 December 2024	541,493	23,146	7,286	1,603	6,005	579,533

7 Stock

	2025	2024
	£	£
Badges and providore	1,415	704
	1,415	704

8 Debtors

	2025	2024
	£	£
Debtors	13,473	4,834
Prepayments	4,152	3,207
Accrued income	892	-
	18,517	8,041

9 Cash at bank and in hand

	2025	2024
	£	£
Cash at bank	222,410	210,169
	222,410	210,169

10 Creditors: amounts falling due within one year

	2025	2024
	£	£
Accounts payable	17,142	1,223
Accruals	4,225	4,225
Campsite deposits	4,128	5,446
Deferred income	22,422	-
Taxation and social security	3,166	2,888
Other creditors	238	664
	51,321	14,446

Deferred income

	2025	2024
	£	£
At 1 January 2025	-	-
Received during the year	22,422	-
Released to incoming resources	-	-
At 31 December 2025	22,422	-

Income is deferred when it relates to a future period.

11 Funds held

Fund name	Purpose and restriction
General	This unrestricted fund is used to support the general activities of the charity.
Designated funds:	
LSCS	To support the activities of the Leslie Sell County Scout Activity and Training Centre at Bromham.
Network	To support and record the activities of the Network.
Restricted funds:	
Ampthill & Woburn	Funds received on closure of the Ampthill & Woburn group to cover arising costs of the site closure

12 Unrestricted funds

	Balance at 1 Jan 2025 £	Movement in year: Incoming resources £	Movement in year: Resources expended £	Transfers £	Balance at 31 Dec 2025 £
General fund	309,445	68,914	(90,557)	-	287,802
Designated funds:					
LSCS	458,562	141,432	(141,246)	-	458,748
Network	465	-	-	-	465
	768,472	210,346	(231,803)	-	747,015

13 Restricted funds

	Balance at 1 Jan 2025 £	Movement in year: Incoming resources £	Movement in year: Resources expended £	Transfers £	Balance at 31 Dec 2025 £
Ampthill & Woburn fund	15,529	-	(15,529)	-	-
	15,529	-	(15,529)	-	-

Details of the purpose of each of the above funds is described in note 11.

14 Net assets held by funds

	Fixed Assets £	Cash at bank & Investments £	Other Assets £	Creditors £	Total £
Unrestricted funds	555,994	222,410	19,932	(51,321)	747,015
Restricted funds	-	-	-	-	-
	555,994	222,410	19,932	(51,321)	747,015

15 Transfers between funds

There were no transfers made during the year.

16 Trustees' remuneration

The Trustees consider that the key management personnel of the charity is the Board of Trustees. The Trustees are not remunerated for their work as Trustees and so the remuneration of the charity's key management personnel is £nil (2024: £nil).

During the year no Trustees (2024: none) were reimbursed for travelling and meeting expenses aggregating (2024: £nil). The amount shown under Trustees expenses relates to meeting room hire.

17 Related party transactions

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

18 Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2025 £	2024 £
Net income for the year	(36,986)	(10,502)
Investment income from listed investments	(3,611)	(3,929)
Depreciation	23,539	23,834
Decrease in stock	(711)	871
(Increase)/decrease in debtors	(10,476)	(2,011)
(Decrease)/increase in creditors	36,875	3,361
Net cash flow from operating activities	8,630	11,624