Charity registration number 301214 (England and Wales)

DORSET COUNTY SCOUT COUNCIL

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

DORSET COUNTY SCOUT COUNCIL

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	J Godber, County Chair	
	B Booth	
	C Root	
	S Marden	
	B Pickering	
	E Benfield	
	C Mitchell, County Lead Volunteer	
	B Howard	
	R Hill	
	R Taplin	(Appointed 26 September 2025)
Charity number	301214	
Principal address	Buddens Scout Centre Puddletown Road Wareham BH20 7NU	
Accountants	CB Reid Limited Wadebridge House 16 Wadebridge Square Poundbury Dorchester Dorset DT1 3AQ	

DORSET COUNTY SCOUT COUNCIL

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DORSET COUNTY SCOUT COUNCIL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2026

The Trustees present their annual report and financial statements for the year ended 31 March 2026.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable in the UK and Republic of Ireland (FRS102)" as amended for accounting periods commencing from 1 January 2016.

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 and providing them with skills for life.

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.

Activities for achieving objectives
Our aim is to promote the development of young people in achieving their full physical, intellectual, social and spiritual potential, as individuals, as responsible citizens, and as members of their local, national, and international communities.
We arrange a program of camps, sports and other activities at which all young people in the County are encouraged to participate, as well as providing training for all adult leaders.
Each week we provide over 6,000 young people the opportunity to enjoy fun and adventure while developing the skills they need to succeed now and in the future including teamwork, leadership and resilience. We celebrate diversity and stand against intolerance, always. We're part of a worldwide movement, creating stronger communities and inspiring positive futures.
We are proud to say we are a Values based movement.

Public benefit statement
The County meets the Charity Commission's public benefit criteria under both the advancement of education and the advancement of citizenship or community development headings.

Achievements and performance

Building on the work of 2024-25, this year has seen an increased focus on ensuring that safety and safeguarding remain well understood and ingrained into everything we do, with a programme of work emerging from the Prevention of Future Deaths report following the tragic loss of a young person on a Scout hike back in 2018. Work has continued assessing and documenting the safety of sites and buildings used by Scouts in the County.

Alongside the work aimed at making Scouting safe for all has been substantial effort to make sure that the governance of all the Scouting organisations across the County is in line with what would be expected of any charity. There are currently 84 Groups, 8 Districts, and the County itself within Dorset – while some are not registered (classed as Exempt Charities) all are charitable organisations and subject to the rules of the Charity Commission and associated best practice. It is likely that County will increasingly play a role in supporting the 'subsidiary' charities to develop and operate strong governance, focussing increasingly on supporting the Trustees of those charities in managing risk, finance, and compliance.

Again, in line with the experience of all those working with young people, it remains the case that many leaders are finding themselves dealing with social, emotional, and mental health issues amongst those in their charge. Senior volunteers within the County continue to spend time working on the wellbeing of both the youngsters, and the leaders that work hard to support the youngsters.

This year has also seen the kick-off of the process to recruit young people and leaders to form a unit headed to the World Scout Jamboree in Poland, 2027; around 180 youngsters attended a selection camp from which 36 have been chosen to make the trip.

A snapshot of our membership in January showed a decrease of around 200 youngsters from last year to just shy of 6200 across the County, while adult membership grew by almost 500 to just over 2600. As with education, our reach is strongly affected by demographics as low- and high-birth years roll through the population.

It's worth mentioning a significant achievement that is financial, rather than operational – we finally managed to extract the almost £17,000 locked up in a Barclays dormant account and get it across to our active current account. Huge thanks are due to the individuals who worked tirelessly to overcome a situation that was far more difficult than it needed to be.

Reserves policy

Reserves and investment policy

The County policy on reserves is to hold sufficient resources to meet three potential demands:

1. In case of a shortfall of income and fundraising against the cost of the County's charitable activities, a figure of £50,000 representing almost one full year's budgeted subscription income. This figure to be adjusted annually to reflect current budgetary position. This element should be held in cash or on short call (1-3 months).
2. To meet the possible demand for repayment of capital under the operating agreement with Rockley Watersports for our Buddens campsite, a figure of £155,850 being the amount outstanding at the end of the financial year. This figure will be adjusted annually to take account of repayments made, and any additional capital items purchased. This element may be held in investments on medium call (6-12 months)
3. To float planned large scale events, a figure of £25,000 to be held on short call.

This total of £230,850 is well within the resources held by County at the present time.

The organisation's policy on investment is to take only low-risk positions with reputable and respected banks and fund holders. Funds are currently held in either of two current accounts with no interest payable, or a 95 day interest-bearing savings account. We have recognised the risk in our current investment profile, with the £120,000 FSCS protection significantly inadequate to protect our funds. A much safer investment strategy has been approved by the Trustees and will be implemented during the coming year to ensure all our funds are protected by the FSCS guarantee.

The County Trustee Board regularly monitors the levels of bank balances and the interest rates received to ensure the group obtained maximum value and income from its banking arrangements.

Structure, governance and management

Governance

The County's governing documents are those of the 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 County is a trust established under its rules which are common to all Scouts.

The Trustees who served during the year and up to the date of signature of the financial statements were:
J Godber, County Chair
B Booth
C Root
S Marden
B Pickering
E Benfield
C Mitchell, County Lead Volunteer
B Howard
R Hill
R Taplin (Appointed 26 September 2025)

Recruitment and appointment of trustees

The Trustees are appointed in accordance with the Policy, Organisation and Rules of The Scout Association.

Organisational structure

The County is managed by the County Trustee Board, the members of which are the Charity Trustees of the Scout County which is an educational charity. As charity trustees they are responsible for complying with legislation applicable to charities. This includes the registration, keeping proper accounts and making returns to the Charity Commission as appropriate.

The Board consists of Chair and Treasurer together with the Ex Officio, Elected and when appropriate Co-opted Members.

Members of the Trustee Board must complete 'Essential Information for Executive Committee', GDPR, Safety, Safeguarding and Trustee Introduction training within the first 5 months of joining the Board.

This County Trustee Board exists to support the County Lead Volunteer in meeting the responsibilities of the appointments and is responsible for:

- The maintenance of County property;
- The raising of funds and the administration of County finance;
- The insurance of persons, property and equipment;
- County public occasions;
- Assisting in the recruitment of leaders and other adult support; and
- Appointing any sub committees that may be required.

Risk and Internal Controls

The County has in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss. These include two signatories for all payments and a comprehensive insurance policy to ensure that insurable risks are covered.

DORSET COUNTY SCOUT COUNCIL

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' 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 year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

- prepare the financial statements on the going concern basis unless it is inappropriate to present that the charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees, on and signed on their behalf by:

John Godber

.....

J Godber, County Chair

Trustee

25 Sep 2026

Dated: .....

Claire Mitchell

.....

C Mitchell, County Lead Volunteer

Trustee

26 Sep 2026

Dated: .....

DORSET COUNTY SCOUT COUNCIL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF DORSET COUNTY SCOUT COUNCIL

I report to the Trustees on my examination of the financial statements of Dorset County Scout Council (the charity) for the year ended 31 March 2026.

Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

I have completed my examination. I confirm that no 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 Charities Act 2011.

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

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

Matthew Haines FCA

Wadebridge House
16 Wadebridge Square
Poundbury
Dorchester
Dorset
DT1 3AQ

Dated: .....

DORSET COUNTY SCOUT COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2026

	Notes	Unrestricted funds 2026 £	Restricted funds 2026 £	Endowment funds 2026 £	Total 2026 £	Total 2025 £
Income from:						
Donations and legacies	**4**	56,109	11,054	-	67,163	52,904
Charitable activities	**3**	62,518	-	-	62,518	136,426
Investments	**5**	9,959	-	3,232	13,191	11,147
Total income and endowments		128,586	11,054	3,232	142,872	200,477
Expenditure on:						
Charitable activities	**6**	58,548	8,986	-	67,534	65,907
Material other expenditure		-	-	10,257	10,257	2,793
Governance	**9**	2,880	-	-	2,880	2,818
Total resources expended		61,428	8,986	10,257	80,671	71,518
Gross transfers between funds		-	-	-	-	(10,050)
Net incoming/(outgoing) resources		67,158	2,068	(7,025)	62,201	128,959
Other recognised gains and losses						
Net movement in funds		67,158	2,068	(7,025)	62,201	118,909
Fund balances at 1 April 2025		1,106,431	12,588	119,768	1,238,788	1,121,940
Fund balances at 31 March 2026		1,173,589	14,656	112,743	1,300,989	1,240,849

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

DORSET COUNTY SCOUT COUNCIL

BALANCE SHEET

AS AT 31 MARCH 2026

	Notes	2026 £	2026 £	2025 £	2025 £
Fixed assets					
Tangible assets	**11**		642,992		660,403
Current assets					
Debtors	**12**	332,935		7,005	
Cash at bank and in hand		649,305		578,639	
		982,240		585,644	
Creditors: amounts falling due within one year	**13**	(324,243)		(5,198)	
Net current assets			657,997		580,446
Total assets less current liabilities			1,300,989		1,240,849
Capital funds					
Endowment funds - general			112,743		119,768
Income funds					
Restricted funds	**16**		14,657		12,588
Unrestricted funds					
Designated funds	**14**	880,492		897,903	
General unrestricted funds		293,097		210,590	
			1,173,589		1,108,493
			1,300,989		1,240,849

21 Sep 2026

The financial statements were approved by the Trustees on .....

John Godber

.....

J Godber, County Chair

Trustee

DORSET COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

1 Accounting policies

Charity information

Dorset County Scout Council is a registered charity (no. 301214) and its principal office is at Buddens Scout Centre, Puddletown Road, Wareham, Dorset, BH20 7NU.

The financial statements have been prepared in accordance with the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

1.1 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.2 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the Trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.3 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Assets for distribution are recognised only when distributed. Assets given for use by the charity are recognised when receivable. Stocks of undistributed donated goods are not valued for balance sheet purposes.

1 Accounting policies **(Continued)**

1.4 Resources expended

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Income and expenses are included in the financial statements as they become receivable or due.

Expenses include VAT where applicable as the charity cannot reclaim it.

1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Freehold land and buildings	Freehold land not depreciated, static camp depreciated at 20% straight line basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.6 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

2 Critical accounting estimates and judgements

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 affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Charitable activities

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Income from charitable activities	62,518	136,426

4 Donations and legacies

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £	Total 2025 £
Donations and gifts	56,109	11,054	67,163	52,904

5 Investments

	Unrestricted funds 2026 £	Endowment funds general 2026 £	Total 2026 £	Total 2025 £
Investment income	-	3,232	3,232	2,793
Interest receivable	9,959	-	9,959	**8354**
	9,959	3,232	13,191	**11147**
For the year ended 31 March 2025	8,354	2,793		11,147

6 **Charitable activities**

	Activities 2026 £	Activities 2025 £
Depreciation and impairment	17,411	17,411
Charitable expenditure	50,123	48,496
	67,534	65,907
Analysis by fund		
Unrestricted funds	58,548	58,037
Restricted funds	8,986	7,870
	67,534	65,907

7 Trustees

During the year, there were no retirement benefits accruing to employees who were also a trustee (*2025 - nil*) in respect of defined contribution pension schemes.

8 Employees

There were no employees whose annual remuneration was £60,000 or more.

9 Governance costs

	Unrestricted funds 2026	Total 2025 £
Independent examination fee	2,410	2,818
Governance expenses	470	
	2,880	2,818

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Tangible fixed assets

	Freehold land and buildings
	£
Cost	
At 1 April 2025	772,035
At 31 March 2026	772,035
Depreciation and impairment	
At 1 April 2025	111,632
Depreciation charged in the year	17,411
At 31 March 2026	129,043
Carrying amount	
At 31 March 2026	642,992
At 31 March 2025	660,403

12 Debtors

	2026	2025
Amounts falling due within one year:	£	£
Other debtors	9,026	1,840
Prepayments and accrued income	323,909	5,165
	332,935	7,005

13 Creditors: amounts falling due within one year

	2026	2025
	£	£
Deferred income	24,290	2,380
Other creditors	296,511	-
Accruals	3,442	2,818
	324,243	5,198

14 Designated funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

		Movement in funds			
	Balance at 1 April 2025	Income	Expenditure	Transfers in / out	Balance at 31 March 2026
	£	£	£	£	£
Buddens Camping & Activity Centre	660,403	-	(17,411)	-	642,992
Reserves Fund	237,500	-	-		237,500
	897,903	-	(17,411)	-	880,492

15 Endowment funds

		Movement in funds				
	Balance at 1 April 2025	Income	Expenditure	Transfers in/ out	Gains and losses	Balance at 31 March 2026
	£	£	£	£	£	£
Colonel Pass fund	112,743	3,232	(3,232)		-	112,743
Antony Sanctuary fund	7,025	-	(7,025)		-	-
	119,768	(10,050)	(10,257)	-	-	112,743

The endowment funds are made up of the Colonel Pass fund a Permanent Endowment fund and the Anthony Sanctuary fund an Expendable Endowment fund. It was agreed with the Sanctuary trustees that the funds should be used for future capital improvements.

16 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

		Movement in funds			
	Balance at 1 April 2025	Income	Expenditure	Transfers in/ out	Balance at 31 March 2026
	£	£	£	£	£
Regional Fund	2,238	11,054	(7,485)	-	5,807
Gregory Fund	10,350		(1,500)	-	8,850
	12,588	11,054	(8,985)	-	14,657

Included within restricted funds is the total of £5,806 (2025 - £2,238) which is held by the Dorset County Scout Council on behalf of the South West Region.

17 Analysis of net assets between funds

	Unrestricted Funds 2026 £	Restricted Funds 2026 £	Endowment Funds 2026 £	Total 2026 £	Total 2025 £
Fund balances at 31 March 2026 are represented by:					
Tangible assets	642,992	-	-	642,992	660,403
Current assets/(liabilities)	530,597	14,657	112,743	657,997	585,644
	1,173,589	14,657	112,743	1,242,084	1,121,940

18 Related party transactions

Transactions with related parties

During the year, no Trustee received any remuneration (2025 - nil)

During the year, no Trustee received any benefits in kind (2025 - nil)

During the year, expenses of £522 were reimbursed to Trustees (2025 - £852)

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