

**Report of the Trustees and  
Unaudited Financial Statements**

**For the year ended  
31 March 2024**

**for  
Somerset County Scout Council**

## Somerset County Scout Council

### Contents of the Financial Statements for the year ended 31 March 2024

	<b>Page</b>
Report of the Trustees	1 – 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 – 16

## **Somerset County Scout Council**

### **Report of the Trustees for the year ended 31 March 2024**

The Trustees present their report with the financial statements of the charity for the year ended 31 March 2024. The Trustees have adopted the provisions of 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) (effective 1 January 2019).

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'. The 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 on 1 January 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

### **OBJECTIVES AND ACTIVITIES**

#### **Objectives and Aims**

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 work 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**

The Somerset County Scout Council meets the Charity Commission's public benefit criteria under both the advancement of education and advancement of citizenship or community development headings. The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

### **ACHIEVEMENT AND PERFORMANCE**

#### **Charitable activities**

#### **County Lead Volunteer's Report**

##### *Introduction*

As another year swiftly comes to a close, we reflect on the vibrant and rich programmes that have kept Scouting in Somerset thriving. This report outlines our significant transformations, growth, compliance achievements, gratitude and recognition events, and the adventurous experiences provided to our youth members and volunteers over the past 12 months.

## Somerset County Scout Council

### Report of the Trustees for the year ended 31 March 2024

#### *Transformation*

The Scout Association (TSA) is currently engaged in a significant transformation effort aimed at making volunteering within Scouts more accessible, enjoyable, and rewarding. This initiative includes making role titles clearer, more inclusive, and understandable both inside and outside of Scouts.

Key changes include the formation of Section Teams and a Group Leadership Team at the Group level, and Programme Teams, Volunteering Development Teams, Support Teams, and Leadership Teams at the District and County levels. Districts will also have dedicated teams for Explorers, Young Leaders, and Network members, with additional sub-teams as necessary.

Throughout 2024, our Trustee Boards have been progressively adopting these new structures to enhance the governance of our Groups, Districts, and County. While this transformation has required considerable effort and time, it has not impacted the exceptional delivery of weekly section meetings where young people continue to enjoy fun, adventures, and skill-building activities.

#### *Growth*

Somerset Scouts has experienced steady growth in membership, with the January 2024 data indicating a total of 4,134 youth members. Each youth section, except Scouts, saw an increase in membership, contributing to an overall growth rate of 2%. The interest in our youngest section, Squirrels, continues to rise, with more Dreys opening throughout the year.

Despite some section closures due to a shortage of adult volunteers, the overall number of sections has increased. We remain vigilant for opportunities to expand into areas without existing Scout groups or with missing sections, with plans to open or reintroduce sections across all age ranges in the coming year.

#### *Compliance*

In response to a tragic event elsewhere in the UK, TSA has emphasised the importance of keeping our young people safe at all times. New guidelines and mechanisms ensure all adult members, where required, maintain current safety and safeguarding training.

Somerset has successfully implemented these requirements, showing high levels of compliance across all areas. Although first aid training is not mandated by this new approach, Somerset Scouts continues to offer accessible first aid training through an external provider, funded by the Scout County, ensuring consistent, high-level skills among all necessary volunteers.

#### *Gratitude & Recognition*

This year, Somerset Scouts had the honour of volunteering at the Coronation of King Charles III, supporting the crowds in London. Some of our volunteers were among the 50 Scouting members invited to the ceremony at St Margaret's Church in Westminster, witnessing this historic event firsthand. These volunteers received the Coronation Medal, presented during the St George's Day event at Windsor Castle in April.

Additionally, a National Thanksgiving event at Westminster Abbey in February recognized some of our highest-awarded volunteers, celebrating their achievements alongside the annual St George's Day celebration at Windsor where some of our King Scout awarded young people were present.

These events represent just a fraction of the many thank-yous and awards given throughout the year.

#### *Adventure*

Somerset Scouts have delivered numerous adventures and experiences, making up for time lost during the pandemic years. Our Somerset Unit participated in the World Scout Jamboree in Korea, partnered with a patrol from Barbados. Despite unexpected challenges, the unit had an unforgettable experience, returning with smiles and stories.

Our ongoing relationship with Kenyan schools was strengthened with a visit to Nakuru, where fundraising efforts helped begin the construction of a much-needed dining hall at Melon Mission school. Additionally, we provided essential school equipment, clothing, and food for the pupils of the schools we partnered with.

A large group of Explorers enjoyed a skiing trip to Italy, with everyone returning mostly injury-free. We aim to ensure that every Scout and Explorer in Somerset has the opportunity for an international experience during their time with us.

The County team has also worked tirelessly to support access to various programme activities, including paddle sports, expeditions, caving, target sports, challenges, and both adult and youth training opportunities, continually expanding the activities we can offer and the skills and knowledge of our volunteers who support this whose dedication and endless support we could not manage without.

## **Somerset County Scout Council**

### **Report of the Trustees for the year ended 31 March 2024**

#### *Conclusion*

Our 12 months has been a year of transformation, growth, and adventure for Somerset Scouts. We have embraced significant changes, expanded our membership, maintained high compliance standards, celebrated numerous achievements, and provided countless memorable experiences for our young members and volunteers. As we look forward to the coming year, we remain committed to delivering exceptional Scouting opportunities across Somerset.

#### **Dawn Wilson**

*County Lead Volunteer, Somerset*

## **FINANCIAL REVIEW**

### **Financial position**

#### **Treasurer's Report**

The Scout Council's main source of income derives from a membership charge levied on each young person in the County who is a member. Such fees have continued a strong recovery from pandemic levels, and have been boosted by fees from new members from the 2022 launch of "Squirrels" category for 4-to-6 year olds, many of whom paid membership fees for the first time in the last financial year.

The Scout Council's net income from membership fees was £58,232 (up 12.5% on 2023).

With effect from 1<sup>st</sup> September 2023 the Scout Council took on responsibility for the financial and administrative management of the Tangier Scout and Guide Council in Taunton. The former Tangier Management Committee (TMC) was disbanded on 31 August 2023. As part of the handover, all assets and liabilities of the TMC including the accumulated cash balance was donated to the Scout Council in return for a commitment to manage the building.

Overall, the Scout Council recorded a surplus on operations of £36,524. The surplus adjusted for the Tangier donation of £18,733 was £17,791 (2023: £15,572 deficit).

The policy on Reserves is to hold sufficient liquid funds to continue the activities of the Somerset County Scout Council should income and fundraising activities fall short for at least 12 months.

As of 31<sup>st</sup> March 2024 the Scout Council held £127,206 of current net assets (2023: £96,841). Operating costs for the financial year to 31<sup>st</sup> March 2024 were £67,202 (2023: £81,781).

These assets are held in bank and building society accounts, and via some low-risk and ethical equity investments.

#### **Neil Truby**

County Treasurer

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

Somerset County Scout Council'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.

### **How the charity is constituted**

Somerset County Scout Council is a trust established under its rules which are common to all Scouts.

### **Recruitment and appointment of new trustees**

The Trustees are appointed in accordance with the policy, organisation and rules of The Scout Association.

## Somerset County Scout Council

### Report of the Trustees for the year ended 31 March 2024

#### REFERENCE AND ADMINISTRATIVE DETAILS

**Registered Charity number**  
305634

#### **Principal address**

Tangier Scout & Guide Centre  
Castle Street  
Taunton  
Somerset  
TA1 4AS

#### **Officers**

President	Annie Maws
Vice Presidents	Bruce Poole Margery Williams Elizabeth Gass

#### **Trustees**

<b>Ex-Officio</b>	Adrian Ashford	Chair of Trustee Board
	Dawn Wilson	County Lead Volunteer
	Abigail Dare	County Youth Commissioner (ended February 2024)
	Neil Truby	County Treasurer
	Bruce Poole	County Secretary (Trustees determined role not to fulfilled - September 2023)

#### **Elected Members**

Simon Lacey	Until 2026
Richard Marlow	Until 2026
Gareth Davies	Until 2024 (resigned Jan 2024)
Abbie Cook	Until 2024
Lawrence Wilson	Until 2025
Stephen Sharp	Until 2025

#### **Nominated Members**

John Lewis  
Tricia Sedgbeer  
Thom Hold  
Marian Scott  
Scarlett Atherton

#### **Independent Examiner**

Sarah Twist FCA DChA  
AC Mole LLP  
Stafford House  
Blackbrook Park Avenue  
Taunton  
TA1 2PX

#### **Bankers**

Lloyds Bank plc, Taunton

#### **The Scout Association Number**

151

#### **CUSTODIAN TRUSTEES**

Scout Association Trust Corporation

The land and buildings are held in the name of the Custodian Trustees.

## **Somerset County Scout Council**

### **Report of the Trustees for the year ended 31 March 2024**

#### **Statement of Trustees' Responsibilities in respect of the accounts**

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & 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 income and expenditure of the charity for that period. In preparing these financial statements the trustees are required to:-

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

The trustees are responsible for maintaining proper accounting records which 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.

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the order of the board of trustees on

and signed on its behalf by:

Adrian Ashford – Chair of Board of Trustees

**Somerset County Scout Council**

**Independent Examiner’s Report to the Trustees of  
Somerset County Scout Council**

**Independent examiner’s report to the trustees of Somerset County Scout Council**

I report to the charity trustees on my examination of the accounts of Somerset Count Scout Council (the Charity) for the year ended 31 March 2024, which are set out on pages 7 to 16.

**Responsibilities and basis of report**

As the charity trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (‘the Act’).

I report in respect of my examination of the Charity’s accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner’s statement**

Since the charity’s income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants of England and Wales, which is one of the listed bodies.

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.

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 to enable a proper understanding of the accounts to be reached.

Sarah Twist FCA DChA  
AC Mole LLP  
Stafford House  
Blackbrook Park Avenue  
Taunton  
TA1 2PX

Date .....

**Somerset County Scout Council**

**Statement of Financial Activities  
For the year ended 31 March 2024**

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	2024 Total Funds £	2023 Total Funds £
<b>INCOME</b>						
Donations & legacies	2	19,104	-	-	19,104	61
Charitable activities	3	387,634	36,100	17,578	441,312	76,174
Investment income	4	4,069	-	-	4,069	2,134
Other income		199	-	-	199	96
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Income</b>		411,006	36,100	17,578	464,684	78,465
<b>EXPENDITURE</b>						
Charitable activities	5	394,485	21,723	16,443	432,651	94,101
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Expenditure</b>		394,485	21,723	16,443	432,651	94,101
Net gains on investments		4,491	-	-	4,491	64
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>NET SURPLUS/(DEFICIT)</b>		21,012	14,377	1,135	36,524	(15,572)
Transfers between funds		(4,000)	4,000	-	-	-
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Net movement in funds		17,012	18,377	1,135	36,524	(15,572)
<b>RECONCILIATION OF FUNDS</b>						
<b>Total funds brought forward</b>		173,574	39,459	-	213,033	228,605
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>		190,586	57,836	1,135	249,557	213,033
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

All funds were unrestricted in the previous year.

The notes form part of these financial statements

**Somerset County Scout Council**

**Balance Sheet  
As at 31 March 2024**

	<b>Notes</b>	<b>2024 Total Funds £</b>	<b>2023 Total Funds £</b>
<b>FIXED ASSETS</b>			
Tangible assets	10	58,396	64,728
Investments	11	63,955	51,464
		-----	-----
		122,351	116,192
<b>CURRENT ASSETS</b>			
Debtors: amounts falling due within one year	12	15,297	157,164
Investments	13	-	11,250
Cash at bank and in hand		252,851	330,939
		-----	-----
		268,148	499,353
<b>CREDITORS</b>			
Amounts falling due within one year	14	(140,942)	(402,512)
		-----	-----
<b>NET CURRENT ASSETS</b>		127,206	96,841
		-----	-----
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		249,557	213,033
		-----	-----
<b>NET ASSETS</b>		249,557	213,033
		=====	=====
<b>FUNDS</b>			
Unrestricted funds	15	248,422	213,033
Restricted funds	15	1,135	-
		-----	-----
<b>TOTAL FUNDS</b>		249,557	213,033
		=====	=====

The financial statements were approved by the Board of Trustees and authorised for issue on  
and were signed on its behalf by:

Adrian Ashford – Chair of Board of Trustees

Neil Truby – County Treasurer and Trustee

## 1 ACCOUNTING POLICIES

### **Basis of preparing the financial statements**

Somerset County Scout Council is a Trust established under the rules of the Scout Association and a registered charity in England and Wales. The address of the registered office is given in the charity information on page 4 of these financial statements. The nature of the charity's operations and principal activities are to promote the development of young people in achieving their full physical, intellectual, social and spiritual potentials as individuals, as responsible citizens and as members of their local, national and international communities.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in these notes.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

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

The financial statements have been prepared 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) (issued October 2019) Charities SORP (FRS102), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011.

The accounts (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 Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (issued 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 significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

### **Going Concern**

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

### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Voluntary income received by way of donations and gifts is recognised in the statement of financial activities in the period that they are received or where there is sufficient evidence that it is probable that the donation or legacy will be received.

Income from government and other grants whether 'capital' grants or 'revenue' grants is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Donated services and facilities are included at the value to the charity where this can be quantified. In accordance with the Statement of Recommended Practice the value of services provided by volunteers has not been recognised in the financial statements.

Income from investments is included in the year in which it is receivable.

**1 ACCOUNTING POLICIES (CONTINUED)**

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement is required and the amount can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Charitable activities**

Events will be accounted for in the year that the event actually occurs. Income received in advance will be included within deferred income and expenses incurred in advance will be included within accrued expenses.

**Fixed Asset Investments**

Listed investments are stated at market value at the balance sheet date. The statement of financial activities includes the net gains and losses arising on revaluations and disposals throughout the year.

Other investments are measured at cost and reviewed annually for impairment.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 10% on reducing balance
Short leasehold	- 10% on reducing balance
Equipment, fixtures and fittings	- 10% - 20% reducing balance

**Taxation**

The charity is a registered charity and is therefore exempt from taxation on its income and capital gains to the extent that they are applied for charitable purposes.

**VAT**

The charity is not registered for VAT. All income and expenditure is stated inclusive of VAT. Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Designated funds have been set aside by Trustees for particular purposes, but the funds and purposes are not legally restricted and may be amended by future Trustee decisions.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Financial Instruments**

The charity only enters into basic financial instruments that result in the recognition of financial assets and liabilities such as trade and other debtors and creditors together with loans to related parties. Debt instruments, such as trade debtors and creditors, are initially measured at transaction price and subsequently measured at amortised cost.

Financial assets are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the Statement of Financial Activities.

## Somerset County Scout Council

### Notes to the Financial Statements For the year ended 31 March 2024

#### 1 ACCOUNTING POLICIES (CONTINUED)

##### Critical Accounting Estimates and Judgements

The preparation of the financial statements in conformity with FRS 102 requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income, and expenses. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The charity makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The Trustees consider that there are no critical accounting estimates and judgements that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

##### Operating leases

Leases in which substantially all the risks and rewards of ownership are retained by the lessor are classified as operating leases. Rentals payable under operating leases are charges in the Statement of Financial Activities on a straight line basis over the lease term.

#### 2 DONATIONS & LEGACIES

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Donation from Tangier Management Committee	18,733	-
Other Donations	371	61
	<hr/>	<hr/>
	19,104	61
	<hr/> <hr/>	<hr/> <hr/>

There were no unfulfilled conditions or other contingencies attached to these donations.

#### 3 INCOME FROM CHARITABLE ACTIVITIES

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Events	366,314	18,223
Lettings and Rentals	16,766	6,178
Membership subscriptions	200,800	184,080
Subscriptions payable to UK Scout Association *	(142,568)	(132,307)
	<hr/>	<hr/>
	441,312	76,174
	<hr/> <hr/>	<hr/> <hr/>

Income from Events included £17,578 (£2023: £Nil) of restricted income.

\* Membership subscriptions are collected from each Scouting District in Somerset on behalf of the UK Scout Association.

The financial year 2024 recognised revenue for several large international events which took place during the year: the World Scout Jamboree, Project Kenya, and a Ski trip to Italy. No such events took place in 2023, which explains the wide disparity in Events income between the two years.

## Somerset County Scout Council

### Notes to the Financial Statements For the year ended 31 March 2024

#### 4 INVESTMENT INCOME

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Deposit account interest	4,069	2,134
	<u>4,069</u>	<u>2,134</u>

#### 5 CHARITABLE ACTIVITIES COSTS

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Direct costs	429,899	92,137
Support costs	2,752	1,964
	<u>432,651</u>	<u>94,101</u>
Split as:		
Restricted	16,443	-
Unrestricted	416,208	94,101
	<u>432,651</u>	<u>94,101</u>

The financial year 2024 recognised revenue for several large international events which took place during the year: the World Scout Jamboree, Project Kenya, and a Ski trip to Italy. No such events took place in 2023, which explains the wide disparity in Direct Costs between the two years.

#### 6 INDEPENDENT EXAMINER'S REMUNERATION

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Examination of financial statements	2,332	1,964
Other services	420	-
	<u>2,752</u>	<u>1,964</u>

#### 7 TRUSTEES' EXPENSES

Expenses (other than direct reimbursements of costs) totalling £2,252 (2023: £1,348) were paid to 3 Trustees (2023: 4) during the year. At the year end there was £80 due from two (2023: one) Trustees arising from overpayment of expenses (2023: £30).

#### 8 KEY MANAGEMENT PERSONNEL

The key management personnel of the charity are the board of Trustees. No remuneration was paid to the key management in the year (2023: Nil).

**Somerset County Scout Council**

**Notes to the Financial Statements  
For the year ended 31 March 2024**

**9 WAGES AND SALARIES**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Wages and salaries	2,560	-
	<hr/>	<hr/>
	2,560	-
	<hr/> <hr/>	<hr/> <hr/>

The average number of staff employed during the year was 1 (2023: none)

There were no employees with emoluments above £60,000 in the year (2023: none).

**10 TANGIBLE FIXED ASSETS**

	<b>Freehold Property £</b>	<b>Equipment Fixtures &amp; Fittings £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 April 2023	91,537	94,233	185,770
Additions	-	-	-
	<hr/>	<hr/>	<hr/>
At 31 March 2024	91,537	94,233	185,770
	<hr/>	<hr/>	<hr/>
<b>Depreciation</b>			
At 1 April 2023	47,953	73,089	121,042
Charge for year	3,302	3,030	6,332
	<hr/>	<hr/>	<hr/>
At 31 March 2024	51,255	76,119	127,374
	<hr/>	<hr/>	<hr/>
<b>Net Book Value</b>			
At 31 March 2024	40,282	18,114	58,396
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 March 2023	43,584	21,144	64,728
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Included in cost or valuation of land and buildings is freehold land of £10,561 (2023: £10,561) which is not depreciated.

**Somerset County Scout Council**

**Notes to the Financial Statements  
For the year ended 31 March 2024**

**11 FIXED ASSET INVESTMENTS**

<b>Listed Investments</b>	<b>Market Value £</b>
At 1 April 2023	51,464
Additions	8,000
Revaluations	4,491
	<hr/>
At 31 March 2024	63,955
	<hr/>
At 31 March 2023	51,464
	<hr/> <hr/>

**Other investments – Tangier Scout and Guide Centre**

Somerset County Scout Council formerly had a tri-party agreement in relation to the Tangier Scout and Guide Centre, with the local Scout District and the Guide divisions. Each party held a one third share in the Centre. The share held by the Scout Council was accounted for as a fixed asset investment and recorded at cost of Nil.

In September 2023, the Tangier Management Committee disbanded and all asset and liabilities were transferred, without restriction, to Somerset County Scouts. This transfer has been recognised as donation income and is disclosed in Note 2.

**12 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2024 £</b>	<b>2023 £</b>
Trade debtors	5,955	-
Other debtors	50	-
Prepayments and accrued income	9,260	157,164
Loans to others	32	-
	<hr/>	<hr/>
	15,297	157,164
	<hr/> <hr/>	<hr/> <hr/>

**13 CURRENT ASSET INVESTMENTS**

	<b>2024 £</b>	<b>2023 £</b>
COIF account – held for the Tangier Scout and Guide Centre	-	11,250
	<hr/>	<hr/>
	-	11,250
	<hr/> <hr/>	<hr/> <hr/>

Somerset County Scout Council

Notes to the Financial Statements  
For the year ended 31 March 2024

14 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Other creditors	9,127	4,387
Accruals and deferred income	35,745	246,323
Subscriptions in advance	96,050	140,552
Amounts owed to the Tangier Scout and Guide Centre	-	11,250
Taxation and social security	20	-
	<u>140,942</u>	<u>402,512</u>

2024 deferred income relates to income received for Roverway and the Somerset Explorer Belt, these events are scheduled to be held after the end of the accounting year.

2023 deferred income included sums already collected in advance from participants in the World Scout Jamboree and Project Kenya events. These events took place during the 2024 financial year, and these sums were thereby recognised as revenue, which explains the large drop in deferred income between the two years.

15 MOVEMENT IN FUNDS

	At 1.4.23 £	Income £	Expenditure £	Gains and Losses £	Transfers £	At 31.3.24 £
<b>Unrestricted funds</b>						
General Fund	173,574	411,006	(394,485)	4,491	(4,000)	190,586
<i>Designated funds</i>						
Horner Woods	39,459	6,462	(12,221)	-	-	33,700
International Fund	-	-	-	-	4,000	4,000
Tangier	-	29,638	(9,502)	-	-	20,136
	<u>213,033</u>	<u>447,106</u>	<u>(416,208)</u>	<u>4,491</u>	<u>-</u>	<u>248,422</u>
<b>Total Unrestricted Funds</b>						
<b>Restricted funds</b>						
Project Kenya	-	17,578	(16,443)	-	-	1,135
	<u>213,033</u>	<u>464,684</u>	<u>(432,651)</u>	<u>4,491</u>	<u>-</u>	<u>249,557</u>
<b>TOTAL FUNDS</b>						

Horner Woods is a campsite near Minehead, Somerset, leased to Somerset County Scout Council from the National Trust; and let to Scout Groups, schools and other young people groups across the region.

International fund - the County Scout Council facilitates participation for its members attendance at large international events such as the World Scout Jamboree every 3 or 4 years, and sets aside monies to help members participating with the costs of registration etc.

Tangier Scout and Guide Centre is a building in central Taunton leased by Somerset County Scout Council from Somerset Council, and used to provide a meeting place, activity centre, and shop facilities for Scouting and Girl Guiding across the region.

Somerset County Scout Council

Notes to the Financial Statements  
For the year ended 31 March 2024

15 MOVEMENT IN FUNDS (Continued)

Project Kenya - A series of trips to Kenyan schools and missions, and associated fundraising activities, was held 2020-2023. One of the conditions of participation in the trip was a donation to designated schools and missions in Kenya, and other voluntary donations were also made. The Kenya restricted fund represents funds collected for the schools and missions but not yet distributed.

Comparative movement in funds, included in the above are as follows:-

	At 1.4.22 £	Income £	Expenditure £	Gains and Losses £	Transfers £	At 31.3.23 £
<b>Unrestricted Funds</b>						
General Fund	187,777	72,287	(86,554)	64	-	173,574
Designated						
Horner Woods	40,828	6,178	(7,547)	-	-	39,459
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<b>228,605</b>	<b>78,465</b>	<b>(94,101)</b>	<b>64</b>	<b>-</b>	<b>213,033</b>
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

16 ANALYSIS OF NET ASSETS BY FUND

	Fixed Assets £	Current Assets £	Current Liabilities £	Total Funds at 31.3.24 £
<b>Unrestricted Funds</b>				
General Fund	122,351	206,603	(138,368)	190,586
Designated – Horner Woods	-	36,067	(2,367)	33,700
Designated – International fund	-	4,000	-	4,000
Designated -Tangier	-	20,343	(207)	20,136
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Restricted Funds</b>				
Restricted - Project Kenya	-	1,135	-	1,135
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
	122,351	268,148	(140,942)	249,557
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
	Fixed Assets £	Current Assets £	Current Liabilities £	Total Funds at 31.3.23 £
<b>Unrestricted Funds</b>				
General Fund	116,192	459,894	(402,512)	173,574
Designated – Horner Woods	-	39,459	-	39,459
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
	116,192	499,353	(402,512)	213,033
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

17 RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024 (2023: None).