

Charity registration number: 305634

Somerset County Scout Council

Unaudited Annual Report and Financial Statements
for the Year Ended 31 March 2025



**Somerset County Scout Council
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Somerset County Scout Council

Report of the Trustees for the year ended 31 March 2025

The Trustees present their report with the financial statements of the charity for the year ended 31 March 2025. 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).

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.

Somerset County Scout Council

Report of the Trustees for the year ended 31 March 2025

ACHIEVEMENT AND PERFORMANCE Charitable activities

County Lead Volunteer's Report

Introduction

As we approach the end of another year, it is an opportune moment to reflect on the vibrant and enriching programmes that have ensured Scouting in Somerset continues to thrive. The autumn of 2024 marked the introduction of our new Chief Scout, Dwayne Fields, whose leadership has already begun to shape our journey. Towards the close of 2024, we also saw the launch of a new adult membership system, representing a significant change in how we support our volunteers. Amidst these developments, we faced the challenge of ensuring all our adult volunteers remained up to date and compliant with their Safeguarding and Safety training. Despite these changes and challenges, our dedicated volunteers have continued to deliver hundreds of hours of youth-facing meetings, activities, and adventurous experiences, demonstrating unwavering commitment to the young people of Somerset.

Membership

This year, The Scout Association (TSA) implemented a major transformation project with the aim of making volunteering more accessible and straightforward. The overhaul included streamlining roles and titles, making them easier to understand and navigate. Our Trustee Boards embraced these new structures, further enhancing the governance of our activities across Somerset. A key aspect of this transformation was the replacement of the adult membership system, which was introduced in November 2024. While these changes did not affect the way we deliver weekly meetings and activities for our young members, they did bring considerable upheaval for those managing our Groups and Districts. I would like to extend my sincere gratitude to all our volunteers for their patience and hard work as they adapted to these changes.

Growth

Membership data for Somerset indicates numbers have remained relatively stable for Beavers, Cubs, and Scouts, with a steady increase in the number of Explorers. This reflects the national trend of recovery and moderate growth within the movement. Of particular note is the ongoing rise in interest in our youngest section, Squirrels, with more Dreys opening throughout the year. Overall, the data demonstrates positive growth and stability, mirroring national patterns of recovery and increased participation in Scouting activities. Although we have regrettably seen some section closures due to a shortage of adult volunteers, the total number of youth sections has grown. We remain vigilant for opportunities to expand into areas that currently lack Scout groups or are missing certain sections, and we have plans to open or reintroduce sections across all age ranges in the coming year.

Compliance

Following a tragic incident elsewhere in the UK, TSA has reinforced the importance of keeping our young people safe at all times. New national guidelines and systems have been introduced to ensure that all adult members, where required, stay current with their safety and safeguarding training. Somerset has responded proactively to these requirements, achieving high levels of compliance across all areas. We continue to invest in accessible first aid training through an external provider, funded by the Scout County. This ensures our volunteers continue to possess the necessary skills to support our members safely and effectively.

Adventure

Our District and County teams have worked tirelessly to organise camps and activities that enrich our Scouting programme. We are immensely grateful for the dedication and hard work of our adult volunteers, whose efforts make these opportunities possible. These events provide our youth members with invaluable skills and experiences, offering safe and supportive environments in which young people can grow and thrive.

Conclusion

As with previous years, we have faced the challenges of change and transformation head-on, remaining steadfast in our commitment to providing safe, positive experiences for all our members.

Somerset County Scout Council

Report of the Trustees for the year ended 31 March 2025

FINANCIAL REVIEW

Financial position

Treasurer's Report

The County Scout Council's principal source of income in FY2025 was the membership charge levied on each young person who is a member of Scouting in the county. In the financial year to 31st March 2025 ("FY2025") these fees totalled £63,596 (FY2024: £58,232), bolstered by an increase in the Fee per member from £14.50 to £15.50, and a 2.4% rise in membership to 4,103.

Total income for the year was £152,399 (FY2024: £464,684), with total expenditure of £129,142 (FY2024: £432,651). In addition, there was an increase in the value of investments of £3,780 (FY2024: £4,491) resulting in a net movement in funds of £27,037 (FY2024: £36,524), reflecting a continued sound financial position and effective control of costs.

The main reason for the reduced income and expenditure in FY2025 is the absence of major events taking place in the last financial year, whereas in FY2024 we had the World Scout Jamboree, a trip to visit missions in Kenya, and a Ski trip. However, core operations remain stable. In the financial year FY2026 another Ski trip is scheduled, so we would expect to see both income and expenditure increase again.

As of 31st March 2025, the Scout Council held £154,258 of net current assets (FY2024: £127,206). Of the total net assets, £56,653 has been designated as follows: £32,898 for Horner Woods; £14,755 for Tangier; (Horner Woods and Tangier are both Scouting facilities leased and operated by the County Scout Council); £9,000 to subsidise Jamboree and other expedition participation by Somerset Scouts. In addition, a further £1,566 was restricted and must be used in support of County Scout missions in Kenya, in accordance donors' wishes.

The Council's reserves policy is to maintain sufficient liquid funds to support core activities for a period of at least 12 months, in the event of a shortfall in income or fundraising. At present, the Council's reserves comfortably meet the 12-month requirement, ensuring ongoing financial stability.

These assets are held across a mix of bank and building society accounts, along with a minority of reserves (£64,000, representing about 42% of net current assets) invested in low-risk, ethically screened equity investments, in line with the Scout Council's investment policy.

Given the strong state of the County Scout Council's reserves, the Trustees made the decision to hold the County Fee for FY2026 at the FY2025 level, that is £15.50 per member per year.

The Council remains in a stable financial position and is well placed to support the delivery of Scouting across Somerset in the year ahead.

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 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
305634

Principal Address

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

Officers

President

Vacant

Vice Presidents

Bruce Poole
Elizabeth Gass

Ex-Officio

Dawn Wilson, County Lead Volunteer
Amelia Foster, County Youth Lead (from November 2024)

Appointed

Adrian Ashford, Chair of Trustee Board
Neil Truby, County Treasurer
Simon Lacey Until 2027
Richard Marlow Until 2027
Lawrence Wilson Until 2027
Stephen Sharp Until 2027
John Lewis Until 2027
Tricia Sedgbeer Until 2027
Scarlett Atherton Until 2027

Note: - Somerset County Scouts adopted the structure and trustee selection methods as published in the Policy and Organisation Rules of The Scout Association. (March 2024)

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 2025

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 governing document. 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:

15/9/25



Adrian Ashford – Chair of Board of Trustees

Somerset County Scout Council
Independent Examiner's Report to the trustees of Somerset County Scout Council

I report to the trustees on my examination of the accounts of Somerset County Scout Council for the year ended 31 March 2025, which are set out on pages 7 to 21.

Responsibilities and basis of report

As the charity trustees of Somerset County Scout Council you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

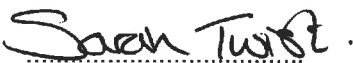
I report in respect of my examination of the Somerset County Scout Council's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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 Somerset County Scout Council 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 accounting 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 in order 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: 15th September 2025

Somerset County Scout Council
Statement of Financial Activities for the Year Ended 31 March 2025

| | Note | Unrestricted funds £ | Designated funds £ | Restricted funds £ | Total 2025 £ |
|--------------------------------|------|----------------------------|--------------------------|--------------------------|--------------------|
| Income | | | | | |
| Donations and legacies | 2 | 262 | 213 | 431 | 906 |
| Charitable activities | 3 | 124,987 | 21,817 | - | 146,804 |
| Investment income | 4 | 4,453 | - | - | 4,453 |
| Other income | | 196 | 40 | - | 236 |
| Total income | | <u>129,898</u> | <u>22,070</u> | <u>431</u> | <u>152,399</u> |
| Expenditure | | | | | |
| Charitable activities | 5 | (100,889) | (28,253) | - | (129,142) |
| Total expenditure | | (100,889) | (28,253) | - | (129,142) |
| Gains on investment assets | | 3,780 | - | - | 3,780 |
| Net income | | 32,789 | (6,183) | 431 | 27,037 |
| Gross transfers between funds | | (5,000) | 5,000 | - | - |
| Net movement in funds | | 27,789 | (1,183) | 431 | 27,037 |
| Reconciliation of funds | | | | | |
| Total funds brought forward | | <u>190,586</u> | <u>57,836</u> | <u>1,135</u> | <u>249,557</u> |
| Total funds carried forward | 15 | <u>218,375</u> | <u>56,653</u> | <u>1,566</u> | <u>276,594</u> |


Somerset County Scout Council
Statement of Financial Activities for the Year Ended 31 March 2025 (continued)

| | Note | Unrestricted funds £ | Designated funds £ | Restricted funds £ | Total 2024 £ |
|--------------------------------|------|----------------------------|--------------------------|--------------------------|-----------------------|
| Income | | | | | |
| Donations and legacies | 2 | 19,104 | - | - | 19,104 |
| Charitable activities | 3 | 387,634 | 36,100 | 17,578 | 441,312 |
| Investment income | 4 | 4,069 | - | - | 4,069 |
| Other income | | 199 | - | - | 199 |
| Total income | | <u>411,006</u> | <u>36,100</u> | <u>17,578</u> | <u>464,684</u> |
| Expenditure on: | | | | | |
| Charitable activities | 5 | <u>(394,485)</u> | <u>(21,723)</u> | <u>(16,443)</u> | <u>(432,651)</u> |
| Total expenditure | | <u>(394,485)</u> | <u>(21,723)</u> | <u>(16,443)</u> | <u>(432,651)</u> |
| Gains on investment assets | | <u>4,491</u> | <u>-</u> | <u>-</u> | <u>4,491</u> |
| Net income | | 21,012 | 14,377 | 1,135 | 36,524 |
| Gross transfers between funds | | <u>(4,000)</u> | <u>4,000</u> | <u>-</u> | <u>-</u> |
| Net movement in funds | | 17,012 | 18,377 | 1,135 | 36,524 |
| Reconciliation of funds | | | | | |
| Total funds brought forward | | <u>173,574</u> | <u>39,459</u> | <u>-</u> | <u>213,033</u> |
| Total funds carried forward | 15 | <u><u>190,586</u></u> | <u><u>57,836</u></u> | <u><u>1,135</u></u> | <u><u>249,557</u></u> |


Somerset County Scout Council
(Registration number: 305634)
Balance Sheet as at 31 March 2025

| | Note | 2025 £ | 2024 £ |
|---|------|------------------|------------------|
| Fixed assets | | | |
| Tangible assets | 11 | 54,601 | 58,396 |
| Investments | 12 | 67,735 | 63,955 |
| | | <u>122,336</u> | <u>122,351</u> |
| Current assets | | | |
| Debtors | 13 | 95,289 | 15,297 |
| Cash at bank and in hand | | 275,797 | 252,851 |
| | | 371,086 | 268,148 |
| Creditors: Amounts falling due within one year | 14 | <u>(216,828)</u> | <u>(140,942)</u> |
| Net current assets | | <u>154,258</u> | <u>127,206</u> |
| Net assets | | <u>276,594</u> | <u>249,557</u> |
| Funds of the charity: | | | |
| Unrestricted funds | | 275,028 | 248,422 |
| Restricted funds | | 1,566 | 1,135 |
| Total funds | 15 | <u>276,594</u> | <u>249,557</u> |

The financial statements on pages 7 to 21 were approved by the trustees, and authorised for issue on 15/9/25 and signed on their behalf by:



 Adrian Ashford - Chair
 Chairman and trustee



 Neil Truby - Treasurer
 Trustee

Somerset County Scout Council
Notes to the Financial Statements for the Year Ended 31 March 2025

1 Accounting policies

Statement of compliance and basis of preparation

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 1 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 stated otherwise within these notes. 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 (FRS 102)), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102), and the Charities Act 2011.

Somerset County Scout Council meets the definition of a public benefit entity under FRS 102.

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

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 when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

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 probably that the donation or legacy will be received.

Income from government and other grants whether "capital" grants or "revenue" grants are 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 measure 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.

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 measure 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.

Somerset County Scout Council
Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

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.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

Taxation

The charity is a registered charity and is, therefore, exempt from liability to 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.

Tangible fixed assets

Individual fixed assets are initially recorded at cost.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

| Asset class | Depreciation method and rate |
|----------------------------------|-------------------------------------|
| Freehold property | 10% on reducing balance |
| Short leasehold | 10% on reducing balance |
| Equipment, fixtures and fittings | 10% - 20% reducing balance |

Fixed asset investments

Listed investments

Listed investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at fair value at the balance sheet date using the closing quoted market price. The Statement of Financial Activities includes the net gains and losses arising on revaluation and disposals throughout the period. The Trust does not acquire or use put options, derivatives or other complex financial instruments.

Realised gains and losses

All gains and losses are taken to the statement of financial activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the period end and their carrying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Somerset County Scout Council
Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

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

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 charged in the Statement of Financial Activities on a straight line basis over the lease term.

Financial instruments

Classification

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 income statement.

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.

Somerset County Scout Council
Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

2 Income from donations and legacies

| | Unrestricted funds £ | Designated funds £ | Restricted funds £ | Total 2025 £ |
|-------------------------|-------------------------------------|-----------------------------------|-----------------------------------|-----------------------------|
| Donations and legacies; | | | | |
| Other Donations | 262 | 213 | 431 | 906 |
| | <u>262</u> | <u>213</u> | <u>431</u> | <u>906</u> |

| | Unrestricted funds £ | Designated funds £ | Restricted funds £ | Total 2024 £ |
|---|-------------------------------------|-----------------------------------|-----------------------------------|-----------------------------|
| Donations and legacies; | | | | |
| Donation from Tangier Management Committee | 18,733 | - | - | 18,733 |
| Other Donations | 371 | - | - | 371 |
| | <u>19,104</u> | <u>-</u> | <u>-</u> | <u>19,104</u> |

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

Somerset County Scout Council
Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

3 Income from charitable activities

| | Unrestricted funds | Designated funds | Restricted funds | Total 2025 |
|--|-------------------------------|-----------------------------|-----------------------------|-----------------------|
| | £ | £ | £ | £ |
| Events | 61,391 | - | - | 61,391 |
| Lettings and Rentals | - | 21,817 | - | 21,817 |
| Membership subscriptions | 217,459 | - | - | 217,459 |
| Subscriptions payable to UK Scout Association* | (153,863) | - | - | (153,863) |
| | <u>124,987</u> | <u>21,817</u> | <u>-</u> | <u>146,804</u> |

| | Unrestricted funds | Designated funds | Restricted funds | Total 2024 |
|--|-------------------------------|-----------------------------|-----------------------------|-----------------------|
| | £ | £ | £ | £ |
| Events | 312,636 | 36,100 | 17,578 | 366,314 |
| Lettings and Rentals | 16,766 | - | - | 16,766 |
| Membership subscriptions | 200,800 | - | - | 200,800 |
| Subscriptions payable to UK Scout Association* | (142,568) | - | - | (142,568) |
| | <u>387,634</u> | <u>36,100</u> | <u>17,578</u> | <u>441,312</u> |

* Membership subscriptions are collected from each Scout 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. Fewer events took place during 2025, these included the Roverway and the Somerset Explorer Belt, 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 2025 (continued)

4 Investment income

| | Unrestricted funds £ | Designated funds £ | Restricted funds £ | Total 2025 £ |
|--------------------------|-------------------------------------|-----------------------------------|-----------------------------------|-----------------------------|
| Deposit account interest | 4,453 | - | - | 4,453 |
| | <u>4,453</u> | <u>-</u> | <u>-</u> | <u>4,453</u> |

| | Unrestricted funds £ | Designated funds £ | Restricted funds £ | Total 2024 £ |
|--------------------------|-------------------------------------|-----------------------------------|-----------------------------------|-----------------------------|
| Deposit account interest | 4,069 | - | - | 4,069 |
| | <u>4,069</u> | <u>-</u> | <u>-</u> | <u>4,069</u> |

5 Expenditure on charitable activities

| | Unrestricted funds £ | Designated funds £ | Restricted funds £ | Total 2025 £ |
|-------------------------|-------------------------------------|-----------------------------------|-----------------------------------|-----------------------------|
| Direct costs | 97,853 | 28,253 | - | 126,106 |
| Allocated support costs | 3,036 | - | - | 3,036 |
| | <u>100,889</u> | <u>28,253</u> | <u>-</u> | <u>129,142</u> |

| | Unrestricted funds £ | Designated funds £ | Restricted funds £ | Total 2024 £ |
|-------------------------|-------------------------------------|-----------------------------------|-----------------------------------|-----------------------------|
| Direct costs | 391,733 | 21,723 | 16,443 | 429,899 |
| Allocated support costs | 2,752 | - | - | 2,752 |
| | <u>394,485</u> | <u>21,723</u> | <u>16,443</u> | <u>432,651</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 have taken place in 2025, which explains the wide disparity in Direct costs between the two years.

Somerset County Scout Council
Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

6 Net income/(expenditure)

Net income for the year includes:

| | 2025 | 2024 |
|------------------------------|--------------|--------------|
| | £ | £ |
| Depreciation of fixed assets | <u>5,706</u> | <u>6,331</u> |

7 Trustees remuneration and expenses

Expenses (other than direct reimbursements of costs) totalling £3,184 (2024: £2,252) were paid to 6 Trustees (2024: 3) during the year. At the year end there was £Nil (2024: £80) due from no Trustees (2024: two) arising from overpayment of expenses.

During the year it was identified that certain items were omitted from trustee reimbursement for 2024. The comparative figure in this note has therefore been updated accordingly.

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 (2024: Nil).

9 Wages and Salaries

The average number of staff employed during the year was 1 (2024: 1).

| | 2025 | 2024 |
|--------------------|--------------|--------------|
| | £ | £ |
| Wages and salaries | <u>4,769</u> | <u>2,560</u> |

No employee received emoluments of more than £60,000 during the year (2024: none).

10 Independent examiner's remuneration

| | 2025 | 2024 |
|---|--------------|--------------|
| | £ | £ |
| Examination of the financial statements | 2,580 | 2,332 |
| All other services | <u>456</u> | <u>420</u> |
| | <u>3,036</u> | <u>2,752</u> |

Somerset County Scout Council
Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

11 Tangible fixed assets

| | Freehold Property £ | Equipment, Fixtures and Fittings £ | Total £ |
|-----------------------|------------------------------------|---|--------------------|
| Cost | | | |
| At 1 April 2024 | 91,537 | 94,233 | 185,770 |
| Additions | - | 1,911 | 1,911 |
| At 31 March 2025 | <u>91,537</u> | <u>96,144</u> | <u>187,681</u> |
| Depreciation | | | |
| At 1 April 2024 | 51,255 | 76,119 | 127,374 |
| Charge for the year | 2,972 | 2,734 | 5,706 |
| At 31 March 2025 | <u>54,227</u> | <u>78,853</u> | <u>133,080</u> |
| Net book value | | | |
| At 31 March 2025 | <u>37,310</u> | <u>17,291</u> | <u>54,601</u> |
| At 31 March 2024 | <u>40,282</u> | <u>18,114</u> | <u>58,396</u> |

Included in cost or valuation of land and buildings is freehold land of £10,561 (2024: £10,561) which is not depreciated.

12 Fixed asset investments

Listed Investments

| | 2025 £ | 2024 £ |
|--------------------------|-------------------|-------------------|
| Cost or Valuation | | |
| At 1 April | 63,955 | 51,464 |
| Revaluation | 3,780 | 4,491 |
| Additions | - | 8,000 |
| At 31 March | <u>67,735</u> | <u>63,955</u> |

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 assets and liabilities were transferred, without restriction, to Somerset County Scouts. This transfer was recognised as a donation in income and is disclosed in note 2.

Somerset County Scout Council
Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

13 Debtors

| | 2025 | 2024 |
|---------------|---------------|---------------|
| | £ | £ |
| Trade debtors | 2,223 | 5,955 |
| Prepayments | 93,066 | 9,260 |
| Other debtors | - | 82 |
| | <u>95,289</u> | <u>15,297</u> |

14 Creditors: amounts falling due within one year

| | 2025 | 2024 |
|------------------------------------|----------------|----------------|
| | £ | £ |
| Other creditors | 76,084 | 9,127 |
| Subscriptions in advance | 113,936 | 96,050 |
| Other taxation and social security | 10 | 20 |
| Accruals and deferred income | <u>26,798</u> | <u>35,745</u> |
| | <u>216,828</u> | <u>140,942</u> |

2025 deferred income relates to income received for Ski 2026, this event is scheduled to be held after the end of the accounting year.

2024 deferred income relates to income received for Roverway and the Somerset Explorer Belt, these events took place during 2025, and these sums have been recognised as revenue.

Somerset County Scout Council
Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

15 Funds

| | Balance at 1 April 2024 £ | Income £ | Expenditure £ | Transfers £ | Gains and Losses £ | Balance at 31 March 2025 £ |
|---------------------------------|--|---------------------|--------------------------|------------------------|---------------------------------------|---|
| Unrestricted funds | | | | | | |
| General fund | <u>190,586</u> | <u>129,898</u> | <u>(100,889)</u> | <u>(5,000)</u> | <u>3,780</u> | <u>218,375</u> |
| Designated funds | | | | | | |
| Horner Woods | 33,700 | 11,584 | (12,386) | - | - | 32,898 |
| International Fund | 4,000 | - | - | 5,000 | - | 9,000 |
| Tangier | <u>20,136</u> | <u>10,486</u> | <u>(15,867)</u> | <u>-</u> | <u>-</u> | <u>14,755</u> |
| Designated funds | <u>57,836</u> | <u>22,070</u> | <u>(28,253)</u> | <u>5,000</u> | <u>-</u> | <u>56,653</u> |
| Total unrestricted funds | 248,422 | 151,968 | (129,142) | - | 3,780 | 275,028 |
| Restricted funds | | | | | | |
| Project Kenya | <u>1,135</u> | <u>431</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>1,566</u> |
| Total funds | <u>249,557</u> | <u>152,399</u> | <u>(129,142)</u> | <u>-</u> | <u>3,780</u> | <u>276,594</u> |

Somerset County Scout Council
Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

| | Balance at 1 April 2023 £ | Income £ | Expenditure £ | Transfers £ | Gains and Losses £ | Balance at 31 March 2024 £ |
|---------------------------------|---------------------------------------|----------------|------------------|----------------|-----------------------------|--|
| Unrestricted funds | | | | | | |
| General fund | 173,574 | 411,006 | (394,485) | (4,000) | 4,491 | 190,586 |
| Designated funds | | | | | | |
| Horner Woods | 39,459 | 6,462 | (12,221) | - | - | 33,700 |
| International Fund | - | - | - | 4,000 | - | 4,000 |
| Tangier | - | 29,638 | (9,502) | - | - | 20,136 |
| Designated funds | <u>39,459</u> | <u>36,100</u> | <u>(21,723)</u> | <u>4,000</u> | <u>-</u> | <u>57,836</u> |
| Total unrestricted funds | 213,033 | 447,106 | (416,208) | - | 4,491 | 248,422 |
| Restricted funds | | | | | | |
| Project Kenya | - | 17,578 | (16,443) | - | - | 1,135 |
| Total funds | <u>213,033</u> | <u>464,684</u> | <u>(432,651)</u> | <u>-</u> | <u>4,491</u> | <u>249,557</u> |

The specific purposes for which the funds are to be applied are as follows:

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 Country Scout Council facilitates participation for its members attendance at large international events such as the World Scout Jamboree every 3 to 4 years, and sets aside monies to help members participation 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.

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.

Somerset County Scout Council
Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

16 Analysis of net assets between funds

| | Unrestricted funds £ | Designated funds £ | Restricted funds £ | Total funds at 31 March 2025 £ |
|-------------------------|-------------------------------------|-----------------------------------|-----------------------------------|---|
| Tangible fixed assets | 54,601 | - | - | 54,601 |
| Fixed asset investments | 67,735 | - | - | 67,735 |
| Current assets | 311,412 | 58,108 | 1,566 | 371,086 |
| Current liabilities | <u>(215,373)</u> | <u>(1,455)</u> | - | <u>(216,828)</u> |
| Total net assets | <u>218,375</u> | <u>56,653</u> | <u>1,566</u> | <u>276,594</u> |

| | Unrestricted funds £ | Designated funds £ | Restricted funds £ | Total funds at 31 March 2024 £ |
|-------------------------|-------------------------------------|-----------------------------------|-----------------------------------|---|
| Tangible fixed assets | 58,396 | - | - | 58,396 |
| Fixed asset investments | 63,955 | - | - | 63,955 |
| Current assets | 206,603 | 60,410 | 1,135 | 268,148 |
| Current liabilities | <u>(138,368)</u> | <u>(2,574)</u> | - | <u>(140,942)</u> |
| Total net assets | <u>190,586</u> | <u>57,836</u> | <u>1,135</u> | <u>249,557</u> |

17 Related party transactions

There were no related party transactions in the year (2024 - None).