Charity registration number: 305634

Somerset County Scout Council

Unaudited Annual Report and Financial Statements

for the Year Ended 31 March 2026

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Somerset County Scout Council
Report of the Trustees
for the year ended 31 March 2026

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, died 20th January 2026 John Lewis (until 2027) Tricia Sedgbeer (until 2027) Scarlett Atherton (until 2027)
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.

Objectives and Activities

The purpose of Scouting

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

The values of Scouting

As Scouts we are guided by these values:

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

The Scout Method

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

- enjoy what they are doing and have fun
- take part in activities indoors and outdoors
- learn by doing
- share in spiritual reflection
- take responsibility and make choices
- undertake new and challenging activities
- make and live by their Promise.

Public Benefit

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.

Achievements and performance

During the year, the charity continued to support the personal development of young people through Scouting activities, expeditions, awards and international opportunities. The principal achievements and activities contributing to these objectives are summarised in the County Lead Volunteer's Annual Report below.

SOMERSET SCOUTS
County Lead Volunteer's Annual Report

2025–26
April 2025 – March 2026

A YEAR OF CHANGE, CHALLENGE AND OPPORTUNITY

4,095	303	953	1,227	1,124	488
young people	Squirrels	Beavers	Cubs	Scouts	Explorers

Change on a national scale

Having only been introduced nationally in November 2024, Scouts' new membership system remained very new as we entered this reporting year. Adapting to new ways of recording roles, completing learning, recording membership and compliance has not always been easy, and I am grateful for the patience, persistence and practical support shown across Somerset while our Groups and Sections continued to deliver great Scouting.

Governance and safety

We have also seen a renewed focus on effective governance and safety following the Coroner's Prevention of Future Deaths report and the subsequent work by Scouts and the Charity Commission. Trustee Boards have been asked to be increasingly confident in assurance, risk management and their responsibilities as charity trustees. These expectations can feel demanding, but strong governance, vigilance around compliance, effective volunteers and confident programme all contribute to the same purpose: safe, high-quality Scouting for young people. Thank you to everyone who has worked so hard to achieve and maintain this.

Young people achieving

Against that backdrop, Somerset's young people have continued to do remarkable things. Members have gained the top award for their section, Explorer Belts and Gold Duke of Edinburgh's Awards, while others have achieved the King's Scout Award - the highest youth award in Scouting. Each represents sustained commitment, service, adventure and personal development supported by their section leadership.

TEN TORS 2025



Somerset Scouts again took on Dartmoor's demanding Ten Tors Challenge, with teams competing over 35, 45 and 55 miles. Months of navigation and expedition training culminated in a weekend that tested resilience, teamwork and determination.

Somerset Scouts at Ten Tors

Looking outward: Poland 2027

During the year we successfully selected the young people and adults who will represent Somerset at the 26th World Scout Jamboree in Gdańsk, Poland, in 2027. Somerset has a full Unit of 36 young people and four leaders. Their journey starts long before departure, as they build their team, fundraise and prepare to represent Somerset and UK Scouting on the world stage.

WORLD SCOUT JAMBOREE 2027



36 young people + 4 leaders • Gdańsk, Poland • international friendship, cultural understanding, adventure and skills for life.

Somerset Unit 58 - World Scout Jamboree 2027

Membership worth celebrating

Despite a year in which so much volunteer energy was absorbed by change our 2026 census recorded 4,095 young people, Squirrels grew especially strongly, from 234 to 303. Behind every number is a young person making friends, trying something new and developing confidence and skills.

A Place to Belong: Our Strategy to 2035

As we look ahead, Scouts' new Strategy to 2035, Place to Belong, gives us a positive framework for the next chapter.

Its early focus on Programme, Volunteering and Support speaks directly to what will help Somerset thrive. Growth is not simply about recruiting more members: it comes from creating Groups and Sections where young people want to stay, volunteers feel valued and supported, and families see Scouts as part of their community.

Our systems and structures may change, but our purpose remains simple: helping young people have adventures, build friendships, develop skills and discover what they are capable of achieving.

My thanks go to every volunteer across Somerset - those delivering programmes, supporting expeditions and events, serving as Trustees, welcoming new volunteers and doing the hundreds of other jobs that make Scouting possible.

Dawn Wilson | County Lead Volunteer, Somerset Scouts

Financial Review

Financial position

Treasurer's Report

From the year ended 31 March 2026, membership subscriptions are presented on a gross basis in accordance with updated Scout Association guidance. In prior years, the net amount retained by the County after deducting the subscription payable to the UK Scout Association was reported. The comparative figures for FY2025 have been restated to reflect the updated guidance. This change in presentation has no effect on net income or total funds.

The County Scout Council's principal source of income in FY2026 was the membership charge levied on each young person who is a member of Scouting in the county. Membership subscriptions collected in the financial year to 31 March 2026 ("FY2026") totalled £239,714 (FY2025: £217,459 gross). The County Fee per member was held at £15.50, in line with the decision taken at the end of FY2025.

Total income for the year was £394,255 (FY2025: £306,262), with total expenditure of £359,524 (FY2025: £283,005). In addition, there was an increase in the value of investments of £9,311 (FY2025: £3,780) resulting in a net movement in funds of £44,042 (FY2025: £27,037), reflecting a continued sound financial position.

The main reason for the increased income and expenditure in FY2026 compared to FY2025 is the Ski trip which took place during the year; income for this event had been deferred into FY2026 and is now recognised.

As of 31 March 2026, the Scout Council held £192,439 of net current assets (FY2025: £154,258). Of the total net assets of £320,636, £61,043 has been designated as follows: £38,419 for Horner Woods; £8,624 for Tangier; (Horner Woods and Tangier are both Scouting facilities leased and operated by the County Scout Council); £14,000 to subsidise Jamboree and other expedition participation by Somerset Scouts. In addition, a further £1,615 was restricted and must be used in support of County Scout missions in Kenya, in accordance with donors' wishes. This leaves free reserves of £129,781.

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 (£77,046, representing approximately 24% of net assets) invested in low-risk, ethically screened equity investments, in line with the Scout Council's investment policy.

The County Fee for the 2026/27 financial year has been maintained at £15.50 per member.

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.

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 trustees on 13/9/26 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

I report to the trustees on my examination of the accounts of Somerset County Scout Council for the year ended 31 March 2026, which are set out on pages 7 to 20.

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

Sarah Twist FCA DChA

AC Mole LLP

Stafford House

Blackbrook Park Avenue

Taunton

TA1 2PX

Date: 13th September 2026

Somerset County Scout Council
Statement of Financial Activities for the Year Ended 31 March 2026

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2026 £
Income					
Donations and legacies	2	152	4,341	49	4,542
Charitable activities	3	365,573	20,107	-	385,680
Investment income	4	3,917	-	-	3,917
Other income		87	29	-	116
Total income		**369,729**	**24,477**	**49**	**394,255**
Expenditure					
Charitable activities	5	(334,437)	(25,087)	-	(359,524)
Total expenditure		**(334,437)**	**(25,087)**	**-**	**(359,524)**
Gains on investment assets		9,311	-	-	9,311
Net income		**44,603**	**(610)**	**49**	**44,042**
Gross transfers between funds		(5,000)	5,000	-	-
Net movement in funds		**39,603**	**4,390**	**49**	**44,042**
Reconciliation of funds					
Total funds brought forward		218,375	56,653	1,566	276,594
Total funds carried forward	15	**257,978**	**61,043**	**1,615**	**320,636**

The notes on pages 10 to 20 form part of these financial statements.

Somerset County Scout Council
Statement of Financial Activities for the Year Ended 31 March 2026 (continued)

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2025 £ (As restated)
Income					
Donations and legacies	2	262	213	431	906
Charitable activities	3	278,850	21,817	-	300,667
Investment income	4	4,453	-	-	4,453
Other income		196	40	-	236
Total income		**283,761**	**22,070**	**431**	**306,262**
Expenditure					
Charitable activities	5	(254,752)	(28,253)	-	(283,005)
Total expenditure		**(254,752)**	**(28,253)**	**-**	**(283,005)**
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		190,586	57,836	1,135	249,557
Total funds carried forward	15	**218,375**	**56,653**	**1,566**	**276,594**

The notes on pages 10 to 20 form part of these financial statements.

Somerset County Scout Council

(Registration number: 305634)

Balance Sheet as at 31 March 2026

	Note	2026 £	Note	2025 £
Fixed assets				
Tangible assets	11	51,151	11	54,601
Investments	12	77,046	12	67,735
		128,197		**122,336**
Current assets				
Debtors	13	44,232	13	95,289
Cash at bank and in hand		359,478		275,797
		403,710		**371,086**
Creditors: amounts falling due within one year	14	(211,271)	14	(216,828)
Net current assets		**192,439**		**154,258**
Net assets		**320,636**		**276,594**
Funds of the charity:				
Unrestricted funds		319,021		275,028
Restricted funds		1,615		1,566
Total funds	15	**320,636**	15	**276,594**

The financial statements on pages 7 to 20 were approved by the trustees, and authorised for issue on 13/9/26 and signed on their behalf by:

Adrian Ashford
Chair and trustee

Neil Truby
Treasurer and trustee

The notes on pages 10 to 20 form part of these financial statements.

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 probable 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 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.

Income from membership subscriptions

Membership subscriptions are presented on a gross basis in accordance with updated Scout Association guidance issued in March 2026. The full amount collected from Districts is recognised as income, and the subscription payable to the UK Scout Association is included within charitable activities expenditure.

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 costs 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

Income received in advance of an event is included within deferred income where the recognition criteria have not been met. Expenditure paid in advance is recognised as a prepayment and charged when the event takes place.

1 Accounting policies (continued)

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 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.

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.

1 Accounting policies (continued)

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

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 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.

Prior period adjustment

Where an error or omission is identified in respect of comparative figures this is adjusted in the earliest period to which they relate.

2 Income from donations and legacies

	Unrestricted £	Designated £	Restricted £	Total 2026 £	Unrestricted £	Designated £	Restricted £	Total 2025 £
Other donations	152	4,341	49	4,542	262	213	431	906
Total	**152**	**4,341**	**49**	**4,542**	**262**	**213**	**431**	**906**

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

3 Income from charitable activities

	Unrestricted £	Designated £	Restricted £	Total 2026 £	Unrestricted £	Designated £	Restricted £	Total 2025 £
Events	125,859	-	-	125,859	61,391	-	-	61,391
Lettings and Rentals	-	20,107	-	20,107	-	21,817	-	21,817
Membership subscriptions (gross)*	239,714	-	-	239,714	217,459	-	-	217,459
Total	**365,573**	**20,107**	**-**	**385,680**	**278,850**	**21,817**	**-**	**300,667**

** Membership subscriptions are collected from each Scout District in Somerset on behalf of the UK Scout Association. Membership subscriptions are presented on a gross basis in accordance with updated Scout Association guidance issued in March 2026. The amount payable to the UK Scout Association is included within charitable activities expenditure (Note 5).*

4 Investment income

	Unrestricted £	Designated £	Restricted £	Total 2026 £	Unrestricted £	Designated £	Restricted £	Total 2025 £
Deposit account interest	3,917	-	-	3,917	4,453	-	-	4,453
Total	**3,917**	**-**	**-**	**3,917**	**4,453**	**-**	**-**	**4,453**

5 Expenditure on charitable activities

	Unrestricted £	Designated £	Restricted £	Total 2026 £	Unrestricted £	Designated £	Restricted £	Total 2025 £
Direct costs								
- General expenses	155,934	25,087	-	181,021	97,853	28,253	-	126,106
- Membership subscriptions	175,653	-	-	175,653	153,863	-	-	153,863
Allocated support costs	2,850	-	-	2,850	3,036	-	-	3,036
Total	**334,437**	**25,087**	**-**	**359,524**	**254,752**	**28,253**	**-**	**283,005**

Direct costs include the subscription payable to the UK Scout Association, previously deducted from income. See Note 3 and Note 1 (accounting policies) for further details.

6 Net income/(expenditure)

Net income for the year includes:

	2026 £	2025 £
Depreciation of fixed assets	5,160	5,706

7 Trustees' remuneration and expenses

Expenses (other than direct reimbursements of costs) totalling £4,625 (2025: £3,184) were paid to 6 Trustees (2025: 6) during the year. The expenses principally comprised travel and subsistence costs incurred in delivering Scouting activities. At the year end there was £2,654 (2025: £Nil) due to 2 Trustees (2025: None).

The key management personnel of the charity are the board of Trustees. No remuneration was paid to the key management in the year (2025: £Nil).

8 Related party transactions

Other than the reimbursement of trustee expenses disclosed in Note 7, there were no related-party transactions during the year requiring disclosure. (2025: None).

9 Wages and Salaries

The average number of staff employed during the year was 1 (2025: 1).

	2026 £	2025 £
Wages and salaries	5,079	4,769

No employee received emoluments of more than £60,000 during the year (2025: None).

10 Independent examiner's remuneration

	2026 £	2025 £
Examination of the financial statements	2,772	2,580
All other services	78	456
Total	**2,850**	**3,036**

11 Tangible fixed assets

	Freehold Property £	Equipment, Fixtures and Fittings £	Total £
Cost			
At 1 April 2025	91,537	96,144	187,681
Additions	-	1,710	1,710
At 31 March 2026	**91,537**	**97,854**	**189,391**
Depreciation			
At 1 April 2025	54,227	78,853	133,080
Charge for the year	2,675	2,485	5,160
At 31 March 2026	**56,902**	**81,338**	**138,240**
Net book value			
At 31 March 2026	**34,635**	**16,516**	**51,151**
At 31 March 2025	37,310	17,291	54,601

Included in cost or valuation of land and buildings is freehold land of £10,561 (2025: £10,561) which is not depreciated.

12 Fixed asset investments

Listed Investments

	2026 £	2025 £
Cost or Valuation		
At 1 April (opening)	67,735	63,955
Revaluation	9,311	3,780
Additions	-	-
At 31 March (closing)	**77,046**	**67,735**

13 Debtors

	2026 £	2025 £
Trade debtors	2,863	2,223
Prepayments	41,369	93,066
Total	**44,232**	**95,289**

14 Creditors: amounts falling due within one year

	2026 £	2025 £
Other creditors	3,213	76,084
Subscriptions in advance	169,677	113,936
Other taxation and social security	-	10
Accruals and deferred income	38,381	26,798
Total	**211,271**	**216,828**

Subscriptions in advance are subscriptions collected on behalf of the UK Scout Association that had not been remitted at the year end. FY2026 accruals and deferred income relates to income received for events scheduled to take place after 31 March 2026. FY2025 deferred income related to income received for Roverway and the Somerset Explorer Belt, which took place during FY2026 and was recognised as revenue in that year.

15 Funds

	Balance 1 Apr 2025 £	Income £	Expenditure £	Transfers £	Gains & Losses £	Balance 31 Mar 2026 £
Unrestricted funds	**-**	**-**	**-**	**-**	**-**	**-**
General fund	218,375	369,729	(334,437)	(5,000)	9,311	257,978
Designated funds	**-**	**-**	**-**	**-**	**-**	**-**
Horner Woods	32,898	8,708	(3,187)	-	-	38,419
International Fund	9,000	4,341	(4,341)	5,000	-	14,000
Tangier	14,755	11,428	(17,559)	-	-	8,624
Designated funds total	**56,653**	**24,477**	**(25,087)**	**5,000**	**-**	**61,043**
Total unrestricted funds	**275,028**	**394,206**	**(359,524)**	**-**	**9,311**	**319,021**
Restricted funds	**-**	**-**	**-**	**-**	**-**	**-**
Project Kenya	1,566	49	-	-	-	1,615
Total funds	**276,594**	**394,255**	**(359,524)**	**-**	**9,311**	**320,636**

15 Funds (continued)

(As restated)	Balance 1 Apr 2024 £	Income £	Expenditure £	Transfers £	Gains & Losses £	Balance 31 Mar 2025 £
Unrestricted funds	**-**	**-**	**-**	**-**	**-**	**-**
General fund	190,586	283,761	(254,752)	(5,000)	3,780	218,375
Designated funds	**-**	**-**	**-**	**-**	**-**	**-**
Horner Woods	33,700	11,584	(12,386)	-	-	32,898
International Fund	4,000	-	-	5,000	-	9,000
Tangier	20,136	10,486	(15,867)	-	-	14,755
Designated funds total	**57,836**	**22,070**	**(28,253)**	**5,000**	**-**	**56,653**
Total unrestricted funds	**248,422**	**305,831**	**(283,005)**	**-**	**3,780**	**275,028**
Restricted funds	**-**	**-**	**-**	**-**	**-**	**-**
Project Kenya	1,135	431	-	-	-	1,566
Total funds	**249,557**	**306,262**	**(283,005)**	**-**	**3,780**	**276,594**

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

Horner Woods

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 to 4 years, and sets aside monies to help members' participation with the costs of registration etc.

Tangier Scout and Guide Centre

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.

16 Analysis of net assets between funds

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds at 31 March 2026 £
Tangible fixed assets	51,151	-	-	51,151
Fixed asset investments	77,046	-	-	77,046
Current assets	339,312	62,783	1,615	403,710
Current liabilities	(209,531)	(1,740)	-	(211,271)
Total net assets	**257,978**	**61,043**	**1,615**	**320,636**

	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	(215,373)	(1,455)	-	(216,828)
Total net assets	**218,375**	**56,653**	**1,566**	**276,594**

17 Prior period adjustment

Following updated Scout Association guidance issued in March 2026, the trustees reviewed the presentation of membership subscriptions collected from Scout Districts. The trustees concluded that the full amount collected should be recognised as income, with the amount payable to The Scout Association recognised within expenditure on charitable activities.

The comparative figures for the year ended 31 March 2025 have therefore been restated. Total income and expenditure have each increased by £153,863. The adjustment has no effect on net income, net movement in funds, net assets or total funds for either the current or comparative year.