

Charity registration number: 520617  
Scout Association registration number: 11200



## Cumbria County Scout Council

Annual Report and Financial Statements

for the Year Ended 31 March 2025

## Cumbria County Scout Council

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The following page does not form part of the financial statements:

2025 Roll of Honour	Appendix
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## Cumbria County Scout Council

### Reference and Administrative Details

#### Trustees

Gavin Scott, County Chair acted to 24 September 2024

Martin Porter, County Chair acted from 27 April 2024

Alan Clark, Treasurer

Eddie Ward, Lead Volunteer

John Seed, Nominated Member, Chair of Facilities acted to 24 September 2024

Josh Mcleod, Elected Member acted to 24 September 2024

Peter Nicol, Elected Member acted to 24 September 2024

Josh Musgrave, Elected Member

Arthur Lester, Elected Member acted to 24 September 2024

Carolyn Otley, Nominated Member

Angus Beechley, Youth Lead Volunteer acted from 1 May 2024

Rebecca Coates, Nominated Member acted from 24 September 2024

Derek Gilfillan, Nominated Member acted from 24 September 2024

Ben Walker, Youth Lead Volunteer acted from 24 September 2024

#### Secretary

Siobhan Beck, Secretary acted to 10 April 2024

#### Charity Registration Number

520617

#### Principal Office

Stricklandgate House

92 Stricklandgate

Kendal

Cumbria

LA9 4PU

#### Independent Examiner

Stables Thompson & Briscoe

Chartered Accountants and Statutory Auditors

Lowther House

Lowther Street

Kendal

Cumbria

LA9 4DX

## **Cumbria County Scout Council**

### **Reference and Administrative Details (continued)**

#### **Solicitors**

Burnetts  
6 Victoria Place  
Carlisle  
Cumbria  
CA1 1RS

#### **Bankers**

HSBC Bank Plc  
64 Highgate  
Kendal  
Cumbria  
LA9 4TQ

## Cumbria County Scout Council

### Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2025.

#### **Objectives and activities**

##### ***Objects and aims***

The objectives of the County are as a unit of the Scout Association.

##### ***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 main activities of the Scout County are:

Developing Scouting in the County

Supporting Districts

Providing events to support the Youth Programme

Providing Adult Training and Activity Training

Operating a County Scout Centre at Ennerdale

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

## **Cumbria County Scout Council**

### **Trustees' Report (continued)**

#### **Achievements and performance**

##### **Summary of the main achievements of the charity during the year**

We started the year under review in April 2024 with our new County Chairman, Martin Porter, focused on the national drive for good governance, with a focus on training and assurance, building on our good progress in the previous year. The County Team was updated with Angus Beechey being appointed as County Youth Lead and Damian King picking up the batten from David Hodgkiss as County Programme Team Lead. Ben Walker subsequently joined Angus as joint Youth Lead. We were also fortunate to find a new Ennerdale Lead to take over from John Seed, with Peter Brough being an excellent successor.

As well as the changes in personnel at County Level we welcomed a new District Lead Volunteer, with Liz Axten succeeding Damian King in Kentdale District.

Much of the year was spent ensuring readiness for transfer to the new membership system in November 2024 and I am extremely grateful for all the work in ensuring records were up to date to facilitate a smooth transition.

Concerningly in June 2024, we received notification from Cumberland Council that they would be ending the grant that we had historically received from Cumbria County Council for provision of youth services in the County. Subsequently Westmorland & Furness Council made the same decision. After extensive correspondence with both councils, we can note that Westmorland & Furness Council have advised that the withdrawal was made in error and that their share would be reinstated. Cumberland Council are yet to formally advise, but we are hopeful that they will follow suit.

Our annual Dragnet event, open to Explorer Scouts and Scout Network members from around the UK celebrated its 50th year in July and was once again a sell-out success. We are extremely grateful for the volunteers that make this an exemplar event of which we are very proud.

In the summer of 2024 five Cumbrian Explorer Scouts joined 5,000 Scouts aged 16 to 22 at Roverway in Norway, which saw them take part in an expedition across southern Norway and immerse themselves in Scandinavian culture.

Our Water Activities Team goes from strength to strength, and it was great to see opportunities delivered to gain permits, to allow more young people to enjoy water activities. Furthermore, it was great to see the Land Activities Team deliver a weekend for volunteers seeking Hill Walking Permits.

I am pleased to note that the Awards and Recognition Team have been very proactive, and several well-deserved adult awards have been processed during the year, and these are noted in the appendix. Furthermore, in recognition of their service at the Coronation of HM King Charles III, Euan Gilfillan, Victoria Mitchell and Shona Tait were awarded the Coronation Medal.

At the start of 2025 we had a delegation at the National Scout Conference, Summit25 in Birmingham. This was an opportunity for all Counties to come together to reflect on what we'd achieved through our Skills for Life strategy, as well as help us refocus and renew as we shape our next strategy, which will start in 2026.

## Cumbria County Scout Council

### Trustees' Report (continued)

In March 2025 two Scouts and two Explorer Scouts supported by Ben Walker and a District Youth Lead, joined other Scouts from across the UK at a National Youth Forum at the Etihad Stadium in Manchester to help shape the future of the movement. Feeding into the strategy being developed at Summit25.

In addition to a multitude of top awards earned by our Squirrels, Beavers, Cubs, Scouts and Explorer Scouts during the year it was pleasing to note two further King's Scout Awards being earned by Shona Tait and Angus Beechey, with a number more being progressed.

We also continue to support the delivery of the Duke of Edinburgh Award Scheme through Cumbria Scouts with the following being achieved in the year under review.

#### **GOLD**

Connor Beck                  Jacob Rankin                  Thomas Jenkins

#### **SILVER**

Naoim Gordon                  Fergus McGlone                  Jasmin Parker                  Joe Sanders  
Fiona Villadsen                  Ben Webster

#### **BRONZE**

Joseph Allgrove                  William Baxter                  Aoifa Beck                  Luke Black  
Macy Cheeseman                  Robbie Farthing                  Innes Frizzel                  Jacob Griffiths  
Isobel Hamilton                  Alex Kerrioge                  Rueben Lewis                  Rebecca Nicols  
Gordon Person-ButlerJaren Pearson- ButlerJoshua Rebbitt                  Nicholas Richter  
Lucy Robinson                  Monte Ruddick                  Thomas SheridanSophie Smith-Jackson  
Tom Taylor                  Jasper Tetheridge                  Jack Thorpe                  Skye Watson  
Alistair Woodbury                  Daniel Woodbury                  Michael Woowat

Our total membership recorded in January 2025 was 3,943, with 2,944 youth members. With over 400 young people on waiting lists to join, our focus continues to be adult recruitment and support to Groups.

#### **Ennerdale Scout Training and Campsite.**

Much practical work continues on our County campsite, with grateful thanks to a small team of volunteers. Progress has been made with United Utilities to progress a land swap to our mutual benefit. Focus continues on compliance and safety with Safe Premises Audit refreshed and procedures reviewed.

#### **Financial review**

The charity made a surplus of £12,561 (2024 - £2,076). Reserves as at 31 March 2025 amounted to £586,793 (2024 - £574,232) of which £117,161 (2024 - £99,949) were undesignated free reserves.

## **Cumbria County Scout Council**

### **Trustees' Report (continued)**

#### ***Policy on reserves***

The County's policy on Reserves is to hold sufficient resources to continue the charitable activities of the County should income and fundraising activities fall short. The County Trustee Board considers that the County should hold an Operating Cost Reserve equivalent to approximately 12 months normal running costs, determined to be £50,000.

In addition to the Operating Cost Reserve, at year end the County held an accumulated reserve of unrestricted general funds of over £50,000, together with monies reserved for: improvement of the facilities at Ennerdale, development initiatives and financial support for international activities.

#### ***Principal funding sources***

The principal sources of funding for the County are:

Annual Levy on all Young People

Grants

Income from investments

Gifts, Donations and Legacies

#### ***Investment policy and objectives***

The County maintains a low risk strategy for the investment of its funds. All funds are held in cash or short term bonds (maximum duration 2 years) with mainstream banks or building societies and the level of holdings reflects the limits of the Financial Services Compensation Scheme.

The County Trustee Board regularly monitors the levels of bank balances and the interest rates received to ensure the County obtains maximum value and income from its banking arrangements. Occasionally this may involve using an account that requires a period of notice before funds may be withdrawn; before doing so the County Trustee Board considers cash flow requirements.

#### **Financial instruments**

##### ***Objectives and policies***

The Charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The charity does not use derivative financial instruments.

##### ***Cash flow risk***

The Charity's activities expose it primarily to the financial risks of changes in scout numbers and interest rates. The Charity uses short term bonds to minimise exposure to interest rate fluctuations.

## **Cumbria County Scout Council**

### **Trustees' Report (continued)**

#### ***Credit risk***

The Charity's principal financial assets are bank balances and cash, trade and other receivables, and investments.

The Charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The Charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

#### ***Liquidity risk***

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the Charity uses a mixture of long-term and short-term debt finance. The charity is funding the Jamboree costs while the Scouts and their families are raising funds. Although this should be covered by fundraising, the time delay may cause liquidity issues for the charity, as would any shortfall. The trustees are aware of this and are involved in encouraging the relevant Scout leaders and their Scouts to reach their targets within the necessary timeframes.

### **Structure, governance and management**

#### ***Nature of governing document***

The County'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 (POR) of The Scout Association.

The County is a trust established under its rules which are common to all Scouts.

The Trustees are appointed in accordance with the POR of The Scout Association.

#### ***Organisational structure***

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

The Trustee Board comprises: a Chair, Treasurer, County Lead Volunteer, County Youth Lead Volunteer, members nominated by the County Lead Volunteer in consultation with the County Chair, and members elected by the County Scout Council. The Trustee Board meets at least 4 times each year.

## **Cumbria County Scout Council**

### **Trustees' Report (continued)**

This County Trustee Board exists to support the County Lead Volunteer in meeting the responsibilities of the appointment. Its duties are laid out in detail in the Scout Association's POR 5.16. Its principal responsibilities are:

- Compliance with POR
- Protecting and maintaining property and equipment
- Managing County finances
- Providing insurance for people, property and equipment
- Providing sufficient resources for Scouting to operate
- Promoting and supporting the development of Scouting
- Managing and implementing a safety policy
- Ensuring a positive image of Scouting locally
- Appointing and managing sub-committees
- Ensuring that Young People are meaningfully involved in decision making at all levels
- Opening, closing and amalgamating Districts, County Scout Network and Scout Active Support units
- Appointing and managing an Appointments Advisory Committee

It must also: appoint administrators, advisors, and co-opted members; approve the Annual Report and annual Accounts after their examination by an appropriate auditor, independent examiner or scrutineer; present the Annual Report and Annual Accounts to the Scout Council at the AGM and submit them to the appropriate charity regulator; maintain any necessary confidentiality on Trustee Board business; act as a responsible employer in line with Scouting values and relevant legislation; ensure line management responsibilities for staff are clearly established and communicated

## Cumbria County Scout Council

### Trustees' Report (continued)

#### ***Risk and Internal Control***

The County Trustee Board has identified the major risks to which they believe the County is exposed. These have been reviewed and systems have been established to mitigate them. The main areas of concern that have been identified are:

- **Failure to follow Safeguarding Procedures.** All adults are trained in Safeguarding procedures and carry a reminder card. The Scout Association maintains a dedicated team to deal with any issues as a matter of urgency.
- **Damage to the building, property and equipment.** The County has sufficient buildings and contents insurance in place to mitigate against permanent loss.
- **Injury to leaders, helpers, supporters and members.** The County through membership fees contributes to the Scout Association's national accident insurance policy. Risk Assessments are undertaken before all activities.
- **Reduced income.** The County is primarily reliant upon income from subscriptions and grants. The County holds a reserve to ensure the continuity of activities should there be a major reduction in income. The Trustee Board could raise the value of subscriptions to increase the income to the County, either temporarily or permanently, if necessary.
- **Unauthorised expenditure.** Limits on spending commitments by Lead Volunteers and other spending officers responsible for the specific activities, are set in an annual budget agreed by the Trustee Board. Other spending is specifically authorised by the Treasurer, the Finance & General Purposes Sub-Committee or the Trustee Board depending on the amount concerned. All cheques require two signatories and cheque signing limits are in place.

## Cumbria County Scout Council

### Statement of Trustees' Responsibilities

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

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- 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 keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees 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 corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 5 August 2025 and signed on its behalf by:



.....

Martin Porter  
Trustee



.....

Eddie Ward  
Trustee

## Cumbria County Scout Council

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

I report to the trustees on my examination of the accounts of Cumbria County Scout Council for the year ended 31 March 2025.

#### Responsibilities and basis of report

As the charity trustees of Cumbria 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 Cumbria 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 Cumbria 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.



.....  
Helen Holmes FCA BSc  
Chartered Accountants and Statutory Auditors  
ICAEW

Lowther House  
Lowther Street  
Kendal  
Cumbria  
LA9 4DX

Date: 19 August 2025

## Cumbria County Scout Council

### Statement of Financial Activities for the Year Ended 31 March 2025

	Note	Unrestricted £	Restricted £	Total 2025 £
<b>Income and Endowments from:</b>				
Donations and legacies	2	34,612	-	34,612
Charitable activities	3	55,552	5,661	61,213
Investment income	4	7,902	-	7,902
Other income		48	-	48
Total income		<u>98,114</u>	<u>5,661</u>	<u>103,775</u>
<b>Expenditure on:</b>				
Charitable activities	5	<u>(84,309)</u>	<u>(6,905)</u>	<u>(91,214)</u>
Total expenditure		<u>(84,309)</u>	<u>(6,905)</u>	<u>(91,214)</u>
Net income/(expenditure)		13,805	(1,244)	12,561
Gross transfers between funds		<u>2,400</u>	<u>(2,400)</u>	-
Net movement in funds		16,205	(3,644)	12,561
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>570,588</u>	<u>3,644</u>	<u>574,232</u>
Total funds carried forward	20	<u><u>586,793</u></u>	<u><u>-</u></u>	<u><u>586,793</u></u>

The notes on pages 15 to 32 form an integral part of these financial statements.

## Cumbria County Scout Council

### Statement of Financial Activities for the Year Ended 31 March 2025 (continued)

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
<b>Income and Endowments from:</b>				
Donations and legacies		33,571	1,400	34,971
Charitable activities		45,732	17,011	62,743
Investment income	4	<u>5,909</u>	<u>-</u>	<u>5,909</u>
Total income		<u>85,212</u>	<u>18,411</u>	<u>103,623</u>
<b>Expenditure on:</b>				
Charitable activities		<u>(71,376)</u>	<u>(30,171)</u>	<u>(101,547)</u>
Total expenditure		<u>(71,376)</u>	<u>(30,171)</u>	<u>(101,547)</u>
Net income/(expenditure)		<u>13,836</u>	<u>(11,760)</u>	<u>2,076</u>
Net movement in funds		13,836	(11,760)	2,076
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>556,752</u>	<u>15,404</u>	<u>572,156</u>
Total funds carried forward	20	<u><u>570,588</u></u>	<u><u>3,644</u></u>	<u><u>574,232</u></u>

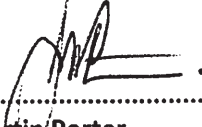
All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2024 is shown in note 20.

**Cumbria County Scout Council**  
**(Registration number: 520617)**  
**Balance Sheet as at 31 March 2025**

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	13	247,606	243,279
Investments	14	<u>166,336</u>	<u>161,098</u>
		<u>413,942</u>	<u>404,377</u>
<b>Current assets</b>			
Stocks	15	4,816	4,603
Debtors	16	77,169	26,574
Investments	17	81,706	80,957
Cash at bank and in hand	18	<u>163,600</u>	<u>200,347</u>
		327,291	312,481
<b>Creditors: Amounts falling due within one year</b>	19	<u>(154,440)</u>	<u>(142,626)</u>
<b>Net current assets</b>		<u>172,851</u>	<u>169,855</u>
<b>Net assets</b>		<u>586,793</u>	<u>574,232</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds	20	-	3,644
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>586,793</u>	<u>570,588</u>
<b>Total funds</b>	20	<u>586,793</u>	<u>574,232</u>

The financial statements on pages 12 to 32 were approved by the trustees, and authorised for issue on 5 August 2025 and signed on their behalf by:

  
 .....  
 Martin Porter  
 Trustee

The notes on pages 15 to 32 form an integral part of these financial statements.

## Cumbria County Scout Council

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### 1 Accounting policies

##### **Statement of compliance**

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) - (Charities SORP (FRS 102) 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

##### **Basis of preparation**

Cumbria County Scout Council meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements are prepared 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 and endowments**

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature 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.

##### ***Donations and legacies***

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

##### ***Grants receivable***

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

##### ***Investment income***

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

## Cumbria County Scout Council

### Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

#### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### ***Charitable activities***

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

#### **Government grants**

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Tangible fixed assets**

Individual fixed assets costing £200.00 or more 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:

## Cumbria County Scout Council

### Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

<b>Asset class</b>	<b>Depreciation method and rate</b>
Land and buildings	Not depreciated as residual value is more than cost
Office equipment	25% reducing balance
Boats and camping equipment	25% reducing balance (boats 10-20% straight line)

#### **Fixed asset investments**

Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

#### **Current asset investments**

Current asset investments are included at the lower of cost and net realisable value / market value.

#### **Stock**

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing stock to its present location and condition. Cost is calculated using the first-in, first-out formula. Provision is made for damaged, obsolete and slow-moving stock where appropriate.

#### **Trade debtors**

Are amounts due from customers for merchandise sold or services performed in the ordinary course of business and are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of is established when there is objective evidence that the will not be able to collect all amounts due according to the original terms of the receivables.

#### **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.

## Cumbria County Scout Council

### Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

#### **Trade creditors**

are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Borrowings**

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

#### **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.

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.

#### **Pensions and other post retirement obligations**

The pension costs charged in the financial statements represent the contribution payable by the charity during the year.

#### **Financial instruments**

##### ***Classification***

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

## Cumbria County Scout Council

### Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

#### ***Recognition and measurement***

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

#### ***Investments***

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

#### ***Fair value measurement***

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

## Cumbria County Scout Council

### Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

#### 2 Income from donations and legacies

	<b>Unrestricted funds</b>	<b>Total 2025</b>	<b>Total 2024</b>
	<b>General</b>	<b>£</b>	<b>£</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Donations and legacies;			
County Levy	13,194	13,194	12,060
Donations from individuals	1,418	1,418	2,911
Grants, including capital grants;			
Westmorland & Furness Council Grant	10,000	10,000	10,000
Cumberland Council Grant	10,000	10,000	10,000
	<u>34,612</u>	<u>34,612</u>	<u>34,971</u>

The trustees are grateful for all donations and financial assistance received, from both individuals and organisations, in support of Scouting in Cumbria.

#### 3 Income from charitable activities

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total 2025</b>	<b>Total 2024</b>
	<b>General</b>	<b>£</b>	<b>£</b>	<b>£</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Badge sales	389	-	389	118
Facilities income: Ennerdale	38,421	-	38,421	38,854
Roverway: Fundraising & other support	-	5,661	5,661	13,010
Jamboree: Fundraising & other support	-	-	-	4,001
Sectional activities	16,742	-	16,742	6,760
	<u>55,552</u>	<u>5,661</u>	<u>61,213</u>	<u>62,743</u>

## Cumbria County Scout Council

### Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

#### 4 Investment income

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Interest receivable and similar income; Interest receivable on bank deposits	7,902	7,902	5,909

#### 5 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total funds £
Cost of badges and neckers sold	260	-	260
Facilities expenditure: Ennerdale	39,714	-	39,714
Depreciation of Program team equipment	143	-	143
Jamboree and international expenditure	-	769	769
Roverway expenditure	-	6,136	6,136
Sectional activities and support costs	26,056	-	26,056
Leader training	2,468	-	2,468
Depreciation of Ennerdale equipment	673	-	673
Support costs	11,765	-	11,765
Governance costs	3,230	-	3,230
<b>Total for 2025</b>	<b>84,309</b>	<b>6,905</b>	<b>91,214</b>
<b>Total for 2024</b>	<b>71,376</b>	<b>30,171</b>	<b>101,547</b>

## Cumbria County Scout Council

### Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

	Activity undertaken directly £	Activity support costs £	2025 £	2024 £
Cost of badges and neckers sold	260	-	260	75
Facilities expenditure:				
Ennerdale	39,714	-	39,714	33,536
Depreciation of Ennerdale equipment	673	-	673	673
Jamboree and international expenditure	769	-	769	17,637
Roverway expenditure	6,136	-	6,136	12,534
Section activities and support costs	26,056	-	26,056	15,908
Leader training	2,468	-	2,468	6,734
Depreciation of Program team equipment	143	-	143	84
Support costs	-	11,765	11,765	11,427
Governance costs	-	3,230	3,230	2,939
	<u>76,219</u>	<u>14,995</u>	<u>91,214</u>	<u>101,547</u>

£84,309 (2024 - £71,476) of the above expenditure was attributable to unrestricted funds and £6,905 (2024 - £30,171) to restricted funds.

Governance costs and support costs are shown in more detail in note 6.

## Cumbria County Scout Council

### Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

#### 6 Analysis of governance and support costs

##### Governance costs

	<b>Unrestricted funds</b>	<b>Total 2025</b>	<b>Total 2024</b>
	<b>General</b>		
	<b>£</b>	<b>£</b>	<b>£</b>
Independent Examiner's remuneration	2,040	2,040	1,980
AGM expenses	592	592	416
Travel and subsistence	598	598	543
	<u>3,230</u>	<u>3,230</u>	<u>2,939</u>

##### Support costs:

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Staff Costs	7,655	7,390
Insurance	572	574
County Office costs	2,007	2,019
Cost of meetings	133	78
Printing, postage, stationery and telephone	347	284
Software costs	413	367
Other miscellaneous expenses	415	424
Fees for valuation of Ennerdale campsite	-	-
Bank charges	68	85
Depreciation of office equipment	155	204
	<u>11,765</u>	<u>11,425</u>

## Cumbria County Scout Council

### Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

#### 7 Government grants

In 2024 Cumbria County Council provided a grant to support the development and infrastructure to enable the charity to support the personal development of members. Following the local government restructure this grant was provided in 2024 equally by Cumberland Council and Westmorland & Furness Council.

The amount of grants recognised in the financial statements was £20,000 (2024 - £20,000).

#### 8 Net incoming/outgoing resources

Net incoming resources for the year include:

	2025	2024
	£	£
Depreciation of fixed assets	<u>971</u>	<u>961</u>

#### 9 Trustees' remuneration and expenses

During the year the charity made the following transactions with trustees:

**Alan Clark**

£714 (2024: £390) of expenses were reimbursed to Alan Clark during the year.

**Eddie Ward**

£2,709 (2024: £2,405) of expenses were reimbursed to Eddie Ward during the year.

**Peter Nicol**

£Nil (2024: £349) of expenses were reimbursed to Peter Nicol during the year.

**Nicky Ripley**

£Nil (2024: £83) of expenses were reimbursed to Nicky Ripley during the year.

**Josh Mcleod**

£150 (2024: £258) of expenses were reimbursed to Josh Mcleod during the year.

**Neil Northman**

£Nil (2024: £220) of expenses were reimbursed to Neil Northman during the year.

**Angus Beechley**

£73 (2024: £Nil) of expenses were reimbursed to Angus Beechley during the year.

**Ben Walker**

£388 (2024: £Nil) of expenses were reimbursed to Ben Walker during the year.

**Derek Gilfillan**

£57 (2024: £Nil) of expenses were reimbursed to Derek Gilfillan during the year.

## Cumbria County Scout Council

### Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

Travel and out of pocket expenses amounting to £4,091 (2024 - £3,705) have been reimbursed to 6 Trustees (2024 - 6 Trustees).

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

Donations made by the trustees without any conditions attached totalled £1,134 for the year (2024 - £856).

#### 10 Staff costs

The aggregate payroll costs were as follows:

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Staff costs during the year were:</b>		
Wages and salaries	7,614	7,357
Pension costs	<u>41</u>	<u>33</u>
	<u><u>7,655</u></u>	<u><u>7,390</u></u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	<b>2025</b>	<b>2024</b>
	<b>No</b>	<b>No</b>
Administrator	<u><u>1</u></u>	<u><u>1</u></u>

1 (2024 - 1) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £41 (2024 - £33).

No employee received emoluments of more than £60,000 during the year

## Cumbria County Scout Council

### Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

#### 11 Independent examiner's remuneration

	2025 £	2024 £
<b>Other fees to examiners</b>		
Examination-related assurance services	2,040	1,980
Taxation compliance services	310	291
	2,350	2,271

#### 12 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 13 Tangible fixed assets

	Land and buildings £	Office equipment £	Boats and camping equipment £	Facilities equipment £	Total £
<b>Cost</b>					
At 1 April 2024	237,500	6,492	28,844	6,727	279,563
Additions	-	-	798	4,500	5,298
At 31 March 2025	237,500	6,492	29,642	11,227	284,861
<b>Depreciation</b>					
At 1 April 2024	-	5,878	28,591	1,815	36,284
Charge for the year	-	155	143	673	971
At 31 March 2025	-	6,033	28,734	2,488	37,255
<b>Net book value</b>					
At 31 March 2025	237,500	459	908	8,739	247,606
At 31 March 2024	237,500	614	253	4,912	243,279

## Cumbria County Scout Council

### Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

#### Revaluation

The campsite at Ennerdale was revalued at open market value by Andrew C M Thompson MRICS, RICS Registered Valuer on behalf of Bell Ingram LLP on 1st November 2022.

Had this class of asset been measured on a historical cost basis, their carrying amount would have been £455,518 (2024 - £455,518).

#### 14 Fixed asset investments

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Other investments	166,336	161,098

#### Other investments

	<b>Unlisted investments</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
<b>Cost or Valuation</b>		
At 1 April 2024	161,098	161,098
Additions	5,238	5,238
At 31 March 2025	166,336	166,336
<b>Net book value</b>		
At 31 March 2025	166,336	166,336
At 31 March 2024	161,098	161,098

#### 15 Stock

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Stocks on hand	4,816	4,603

## Cumbria County Scout Council

### Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

#### 16 Debtors

	2025	2024
	£	£
Trade debtors	73,439	19,348
Prepayments and accrued income	1,825	4,835
Other debtors	1,905	2,391
	<u>77,169</u>	<u>26,574</u>

#### 17 Current asset investments

	2025	2024
	£	£
Cash deposits	<u>81,706</u>	<u>80,957</u>

#### 18 Cash and cash equivalents

	2025	2024
	£	£
Cash on hand	126	296
Cash at bank	2,474	2,101
Short-term deposits	161,000	197,950
	<u>163,600</u>	<u>200,347</u>

#### 19 Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	2,220	2,559
Other taxation and social security	118	101
Payments on account	4,820	5,947
Other creditors	124,100	109,996
Accruals	23,182	24,023
	<u>154,440</u>	<u>142,626</u>

Membership subscriptions are collected from Scout Groups on behalf of the Scout Association and paid over after the year end.

## Cumbria County Scout Council

### Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

#### 20 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2025 £
<b>Unrestricted funds</b>					
<i>General</i>					
Accumulated reserve	99,949	54,654	(37,632)	190	117,161
<i>Designated</i>					
Boat fund	300	-	-	-	300
Ennerdale Camp Site Fund	237,500	-	-	-	237,500
Other tangible fixed assets	253	-	(63)	(190)	-
Ennerdale Improvements	93,676	38,420	(40,387)	-	91,709
International	61,205	-	-	2,400	63,605
Operating cost reserve	50,000	-	-	-	50,000
Development Initiatives	25,000	-	-	-	25,000
Dragnet fund	2,705	5,040	(6,227)	-	1,518
	<u>470,639</u>	<u>43,460</u>	<u>(46,677)</u>	<u>2,210</u>	<u>469,632</u>
<b>Total unrestricted funds</b>	<u>570,588</u>	<u>98,114</u>	<u>(84,309)</u>	<u>2,400</u>	<u>586,793</u>
<b>Restricted funds</b>					
World Scout Jamboree 2023	3,168	-	(768)	(2,400)	-
Roverway 2024	476	5,661	(6,137)	-	-
<b>Total restricted funds</b>	<u>3,644</u>	<u>5,661</u>	<u>(6,905)</u>	<u>(2,400)</u>	<u>-</u>
<b>Total funds</b>	<u>574,232</u>	<u>103,775</u>	<u>(91,214)</u>	<u>-</u>	<u>586,793</u>

## Cumbria County Scout Council

### Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
<b>Unrestricted funds</b>				
<i>General</i>				
Accumulated reserve	90,852	42,360	(33,263)	99,949
<i>Designated</i>				
Boat fund	300	-	-	300
Ennerdale Camp Site Fund	237,500	-	-	237,500
Other tangible fixed assets	337	-	(84)	253
Ennerdale Improvements	89,033	38,852	(34,209)	93,676
International	61,205	-	-	61,205
Operating cost reserve	50,000	-	-	50,000
Development Initiatives	25,000	-	-	25,000
Dragnet fund	2,525	4,000	(3,820)	2,705
	<u>465,900</u>	<u>42,852</u>	<u>(38,113)</u>	<u>470,639</u>
<b>Total unrestricted funds</b>	<u>556,752</u>	<u>85,212</u>	<u>(71,376)</u>	<u>570,588</u>
<b>Restricted</b>				
World Scout Jamboree 2023	15,404	5,401	(17,637)	3,168
Roverway 2024	-	13,010	(12,534)	476
<b>Total restricted funds</b>	<u>15,404</u>	<u>18,411</u>	<u>(30,171)</u>	<u>3,644</u>
<b>Total funds</b>	<u><u>572,156</u></u>	<u><u>103,623</u></u>	<u><u>(101,547)</u></u>	<u><u>574,232</u></u>

## Cumbria County Scout Council

### Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

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

The Ennerdale Camp Site Fund represents the unrestricted funds invested in the land and buildings at Ennerdale not included in restricted funds.

The Boat fund represents boats purchased with capital grants and monies gifted or raised for future purchases.

Ennerdale improvements - for planned improvements of facilities.

The International fund is primarily to assist with cash flow arrangements for scouts attending international events.

Development initiatives are for County wide initiatives to develop scouting.

Operating cost reserve is money set aside to cover uncertainties relating to future income.

The Dragnet fund is money set aside for the running of the Annual Dragnet Competition by Cumbria Scouts.

The 25th World Scout Jamboree 2023 Fund represents monies raised through grants, donations and fundraising towards the sending of a contingent of eighteen Cumbria scouts as part on Unit 48 to the Jamboree in South Korea in 2023. This is a restricted fund.

The Roverway 2024 Fund represents monies raised through grants, donations and fundraising towards the sending of a patrol of eight Cumbria scouts to the Roverway in Norway in summer 2024. This is a restricted fund.

The accumulated reserve represents the remaining undesignated unrestricted funds.

## Cumbria County Scout Council

### Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

#### 21 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds at
	General	Designated		31 March
	£	£		2025
Tangible fixed assets	1,367	246,239	-	247,606
Fixed asset investments	-	166,336	-	166,336
Current assets	257,272	70,019	-	327,291
Current liabilities	<u>(141,478)</u>	<u>(12,962)</u>	-	<u>(154,440)</u>
Total net assets	<u>117,161</u>	<u>469,632</u>	-	<u>586,793</u>

	Unrestricted funds		Restricted funds	Total funds at
	General	Designated		31 March
	£	£		2024
Tangible fixed assets	614	242,665	-	243,279
Fixed asset investments	-	161,098	-	161,098
Current assets	228,547	79,971	3,963	312,481
Current liabilities	<u>(129,212)</u>	<u>(13,095)</u>	<u>(319)</u>	<u>(142,626)</u>
Total net assets	<u>99,949</u>	<u>470,639</u>	<u>3,644</u>	<u>574,232</u>

#### 22 Related party transactions

There were no related party transactions in the year.

# 2025 Roll of Honour

Awards issued between

**1 January 2024 to 31 December 2024**

**(Updated 1 April 2025)**



Award for Merit	01/02/2024	Gillian Marie Hodgson	Eden
Award for Merit	01/02/2024	Matthew Adam Pimblett	Eden
Chief Scout's Commendation for Good Service	01/02/2024	Amee Freeman	Eden
Chief Scout's Commendation for Good Service	01/02/2024	Christine Anne Whitford	Eden
Chief Scout's Commendation for Good Service	01/02/2024	Elizabeth Grace Farthing	Eden
Chief Scout's Commendation for Good Service	01/02/2024	Geoffrey Rockliffe-King	Eden
Chief Scout's Commendation for Good Service	01/08/2024	John Charter Piggott	Eden
Chief Scout's Commendation for Good Service	01/02/2024	Liam James Byrne	Eden
Chief Scout's Commendation for Good Service	01/02/2024	Mark James Harrison	Eden
Chief Scout's Commendation for Good Service	01/08/2024	Martin John Love	Eden
Chief Scout's Commendation for Good Service	01/08/2024	Robert Andrew Allcock	Eden
Chief Scout's Commendation for Good Service	01/02/2024	Timothy Taylor	Eden
Chief Scout's Commendation for Good Service	01/02/2024	Wendy Thompson	Eden
Award for Merit	01/11/2024	Daniel John Baines	Kentdale
Award for Merit	01/11/2024	Joshua McLeod	Kentdale
Chief Scout's Commendation for Good Service	01/11/2024	Jacqueline Ann Ross	Kentdale
Chief Scout's Commendation for Good Service	01/02/2024	Hanah Faye Pantling	North Fells
Award for Merit	01/02/2024	Richard Bruce Kirton	Reivers
Chief Scout's Commendation for Good Service	01/02/2024	Helen McHattie	Reivers
Award for Merit	01/02/2024	Eileen Morris	South West Lakes
Chief Scout's Commendation for Good Service	01/02/2024	Eleanor Jayne Vernon	South West Lakes
Chief Scout's Commendation for Good Service	01/11/2024	Paul Longley	South West Lakes
Chief Scout's Commendation for Good Service	01/02/2024	Rebecca Elizabeth Brown	South West Lakes
Chief Scout's Commendation for Good Service	01/11/2024	Robert William Adams	South West Lakes
Chief Scout's Commendation for Good Service	01/11/2024	Sarah Jane Peters	South West Lakes
Chief Scout's Commendation for Good Service	01/02/2024	Steven Paul Jolley	South West Lakes
Chief Scout's Commendation for Good Service	01/11/2024	Timothy Andrew Jeffries	South West Lakes
Award for Merit	01/11/2024	Dorothy Ruth Illman	Western Lakes
Award for Merit	01/05/2024	Jacqueline Anne Harper	Western Lakes
Chief Scout's Commendation for Good Service	01/11/2024	Brian Goulding	Western Lakes
Silver Wolf	01/11/2024	Donald Edgar McCutcheon	
Silver Wolf	01/08/2024	Robert William Reader	
Bar to the Silver Acorn	01/11/2024	Lou Hayton	
Silver Acorn	01/11/2024	Alan Clark	
Silver Acorn	01/11/2024	Alastair George Yates	
Silver Acorn	01/11/2024	Geoffrey Noel Price	
Silver Acorn	01/11/2024	Judith Bradshaw	
Silver Acorn	01/11/2024	Julie Davison	

# 2025 Roll of Honour

Awards issued between

**1 January 2024 to 31 December 2024**

**(Updated 1 April 2025)**



Silver Acorn	01/02/2024	Keith Newby
Silver Acorn	01/11/2024	Peter Ralph Brough
Bar to the Award for Merit	01/08/2024	Gary John Russell
Bar to the Award for Merit	01/02/2024	Heather Leach
Bar to the Award for Merit	01/02/2024	Karen Linda Edmondson
Bar to the Award for Merit	01/08/2024	Keeley Jane Hayton
Bar to the Award for Merit	01/11/2024	Liam Richardson
Bar to the Award for Merit	01/11/2024	Lois Karen Wiseman
Bar to the Award for Merit	01/02/2024	Marion Newby
Bar to the Award for Merit	01/11/2024	Toby Hubbard
Award for Merit	01/11/2024	David Michael Sheard
Award for Merit	01/02/2024	Derek Best
Award for Merit	01/02/2024	Fiona Maria Woodward
Award for Merit	01/11/2024	Rebecca Susan Coates
Award for Merit	01/11/2024	Timothy John Mather
Chief Scout's Commendation for Good Service	01/02/2024	Brian Gordon Wiles
Chief Scout's Commendation for Good Service	01/11/2024	Daniel Edward King
Chief Scout's Commendation for Good Service	01/11/2024	David Edward Humes
Chief Scout's Commendation for Good Service	01/11/2024	Julie Frances Tomkinson
Chief Scout's Commendation for Good Service	01/11/2024	Liam Mark Edgley
Chief Scout's Commendation for Good Service	01/11/2024	Melanie Jane Wright
Chief Scout's Commendation for Good Service	01/11/2024	Oliver David Cubitt
Chief Scout's Commendation for Good Service	01/11/2024	Robert Andrew Bennion