

BEDFORD AND OUSE VALLEY DISTRICT SCOUT COUNCIL
Registered Charity Number 300455



Trustees' Report & Accounts for the year ended 31st December 2022

DRAFT

BEDFORD & OUSE VALLEY DISTRICT SCOUT COUNCIL
TRUSTEES' REPORT - YEAR ENDED 31ST DECEMBER 2022

Reference and Administration Details

CHARITY NAME: Bedford and Ouse Valley District Scout Council

OTHER NAMES USED: Prior to 2017 the charity was named Bedford District Scout Council

REGISTERED CHARITY NUMBER: 300455

HQ REGISTRATION NUMBER: 12017785

CHARITY'S PRINCIPAL ADDRESS: 1 Dewlands, Oakley, Bedfordshire. MK43 7RW

NAMES OF CHARITY TRUSTEES:

Trustee Name	Office
Ex-Officio:	
Greg Kilpin	District Commissioner
Jake Whitbread	District Explorer Scout Commissioner
Matt Rush	District Chair
Ian Wright	District Treasurer
Other:	
Pearl Farr	Elected Member
Michelle Davis	Elected Member
David Goddard	Elected Member
Janet Dickinson	Elected Member
Michelle Nagle	Elected Member
John Wilkes	Elected Member
Mike Letch	Elected Member

The *Ex-Officio* members are members of all sub-committees.

VICE PRESIDENT: Mr. K Wells, Mr. J Hitt, & Mrs. P Farr

PRESIDENT: Mr. J Tusting

BANKERS: CAF Bank Ltd., Kings Hill, West Malling, Kent (& HSBC plc, Allhallows, Bedford)
District registration number with the Scout Association 10111

Lloyds Bank plc, High Street, Bedford

INDEPENDENT EXAMINER: Louise Tunley FCA CTA DChA
Steve Monico Limited, 19 Goldington Road, Bedford, MK40 3JY

Structure, Governance and Management

Governance

The District'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.

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

The Trustees are appointed in accordance with the Policy, Organisation and Rules of the Scout Association, and newly appointed trustees are invited to attend the new HQ Executive Training.

Structure

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

The Committee consists of three independent representatives Chair, Treasurer and Secretary, together with the District Commissioner and District Explorer Scout Commissioner, and other members forming a representation from across District Groups. The Executive Committee meets once every six weeks.

Management

The District Executive Committee exists to support the District Commissioner in meeting the responsibilities of the appointment and to provide support for Scout Groups and Explorer Scout Units in the District. In fulfilling this role, the Executive Committee operates mainly through its sub-committees and members of the District Team.

The activities of Scout Groups within the District are not reflected in the report and accounts. These bodies are autonomous organisations that together form Scouting in Bedford and Ouse Valley District.

There are two sites managed by the District:

- Jordans Close Campsite and Activity Centre, Great Barford.
- Scout Hut, Pilgrims Way, Bedford.

There are two sub-committees for the Charity:

- The Appointments Advisory Committee
 - responsible for the appointment and review of District adult appointments.
- Jordans Close Management Committee
 - responsible for the management and running of the site, and maintenance of equipment.

An annual budget for the Jordans Close site is set, including an agreed maintenance scheme and an equipment replacement plan, allowing the Jordans Close Management Team to operate efficiently.

The Pilgrims Way headquarters is hired by 78th Bedford Scout Group, who cover associated costs.

Risk and Internal Control

The trustees have a risk management strategy which includes:

- Ensuring a risk assessment is produced for all District events and activities
- An ongoing review of risks and safeguarding matters faced by the Charity
- The establishment of systems and procedures to mitigate risks where appropriate

Risk assessments have been completed for all activities and facilities at the Jordans Close site and reside with the Jordans Close management team. Electrical Installation and PAT inspections are performed on site as per recommendations, and trees are regularly inspected by management team and qualified surgeons utilised as required. A working crew maintains the lawn area, hedgerows and general maintenance.

The District provides insurance coverage for buildings and contents, and for adventurous activities conducted at the activity centre, to ensure that insurable risks are covered.

The District provides an umbrella licence for broadcasting audio, television, streaming, downloads and/or DVD/Blu-rays, to cover both outdoor events and activities held in huts and halls.

For all bank accounts operated by the District, multiple designated Executive Committee members have been granted full on-line access, allowing full overview of accounts, and two signatures are required on cheques.

Operating under COVID-19

Since the outbreak of COVID-19 in 2020, the Trustees have prepared enhanced Risk Assessments associated with accessing the Jordans Close site and using certain facilities under the Scout Association Back Together Safely Readiness Levels.

The site is stocked with appropriate means of cleaning and disinfecting various equipment items, and also for self sanitisation. The site has signage in all areas to highlight the safe operating procedure in that area, and also at the entrance to highlight the necessary actions on arrival.

The District has implemented a method for receiving and approving Group Risk Assessments within the Return to Scouting alert levels. Approval for a section to resume in the face-to-face context is given with strict requirements for up to date safeguarding and leader training and risk assessment submission.

The District and Trustees follow the Scout Association Guidance on Alert Levels and recommended procedures at all times.

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

In setting their objectives, the Trustees have had due regard to the Charity Commission's guidance on public benefit. The Trustees believe they meet the Charity Commission's public benefit criteria, which are to contribute to the development of young people in achieving their full potential, as responsible citizens, and as members of their local, national and international communities. The District Team strives to provide for both the advancement of education, and the advancement of citizenship and community development.

Operational Review

Through 2021 and 2022, the scouting activities within District have mirrored the national status, but face-to-face Scout effectively resumed normal operations in 2022:

Dates	Status	Duration (weeks)
1 st Jan – 28 th Mar 2021	All face-to-face scouting suspended	12
29 th Mar – 11 th Apr 2021	Face-to-face scouting: Outdoor only	2
12 th Apr – 30 th May 2021	Face-to-face scouting: Amber Readiness Level	7
31 st May 2021 – 25 th Jan 2022	Face-to-face scouting: Yellow Readiness Level	36
26 th Jan 2022	Face-to-face scouting: Green	

Elstow Scout Hut Fire

On 7th July 2022 the Elstow Scout Hut suffered a break in, graffiti damage and extensive smoke and equipment damage from a fire set. The entire building required industrial cleaning to remove the effects of vandalism and smoke, and extensive re-wiring of electrical circuits and lighting, and new flooring laid in the main hall.

Bedford and Ouse Valley District Scout Council would like to publicly thank Unity Insurance and their representatives for the assistance the District received in the aftermath, both financial assistance and advice.

Most costs for repair were covered by Unity Insurance. As part of the floor replacement, the District agreed to fund additional insulation and water-proofing on the floor base which had not been present previously, and a full asbestos inspection was performed before any cleaning and repair work began.

Achievements and Performance

After the restrictions put in place in 2020 and 2021, 2022 marked the slow return to normal activities:

- A St. Georges event was held for the first time since 2019. The event was held outdoors at Bromham campsite as recognition that communities were still sensitive to public mass gatherings, and the venue seemed appropriate to celebrate as a District while also respecting the wider public concerns.
- A District Cub Camp was held at Jordans Close in September 2022.
- The Trustees would like to thank the Jordans Close management and working teams for managing and maintaining the site on behalf of the District.
- The Appointments Advisory Committee has continued to meet during the year, holding virtual interviews with new volunteers or those changing roles when necessary. Trustees would like to thank all those working on the committee.
- The 2022 District Census, conducted in January 2022, and following nearly two years under the COVID-19 restrictions, produced a figure of 915 Young Members: compared to 926 Young Members in January 2021 and 1118 Young Members in January 2020.

BEDFORD & OUSE VALLEY DISTRICT SCOUT COUNCIL
TRUSTEES' REPORT - YEAR ENDED 31ST DECEMBER 2022

Membership Fees and District Levy

The District experiences certain operational costs that are repeatable annually, itemised in the list below. Based on the number of Members in District, a District contribution of £3.75 per Young Member was set as part of the annual Membership Fees for 2022.

- St. Georges Contribution
- Jordans Close / District Sectional Camps
- Broadcasting License
- International Jamboree
- Appointments Committee Expenses
- Leader & Instructor Training & Expenses
- Administration & External Examiner Fees

Statement of Financial Activities

Total unrestricted income in 2022 for charitable activities amounts to £125916.68, versus costs for charitable activities of £122514.26. In 2021 the income was £98224.17, with costs of £65474.83.

Balance Sheet

The District applied for and received Government Grants for continuing to cover running costs during the COVID-19 lock-downs and restricted operations.

Reserves at the year-end were £92100.91 (2021: £88698.49).

Reserves Policy

The Trustees have a policy to hold sufficient resources to continue the charitable activities of the District should income and fundraising activities fall short. The required activities in such a scenario would include:

- Buildings insurance at both sites managed by District
- Contents insurance at Jordans Close
- Business Rates for both sites
- Utilities at Jordans Close
- Basic Maintenance and grass-cutting at Jordans Close
- Insurance for District events
- Broadcasting License
- Training, Instructor and Advisory Committee expenses

The charity's reserves policy is to maintain a minimum balance in reserves, equivalent to £8000.00 in 2017 and which is adjusted for inflation each year, held specifically in the Contingency Reserve Fund.

Investment Policy

The Trustees evaluate balance and operations each financial year to consider opportunities for investment. The District currently does not hold any investments

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with the applicable law and United Kingdom Accounting Standards.

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

- Select suitable accounting policies and apply them consistently
- Observe the methods and principles in the Charities SORP 2015 (FIRS 102)
- 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.
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume the charity will continue in operation.

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

Systems of internal control are designed to provide reasonable, but not absolute, assurance against material mismanagement or loss. They include:

- An annual budget approved by the Trustees
- Appropriate delegation of authority and segregation of duties
- Identification and management of risks

Approved by the Trustees on 17 October 2023 and signed on their behalf by:

Matt Rush
District Chair
District Executive Committee

Greg Kilpin
District Commissioner
District Executive Committee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BEDFORD & OUSE VALLEY DISTRICT SCOUT COUNCIL

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2022 which are set out on pages 10 to 24.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the accounts 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn. We understand this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Act;
 or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

Except for the matter referred to above, 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.

Louise Tunley FCA CTA DChA
Steve Monico Limited, Chartered Accountants
19 Goldington Road
Bedford
MK40 3JY
Date: 17 October 2023

BEDFORD & OUSE VALLEY DISTRICT SCOUT COUNCIL
STATEMENT OF FINANCIAL ACTIVITIES - YEAR ENDED 31ST DECEMBER 2022

Statement of Financial Activities

	Notes	2022 Unrestricted Funds £	2022 Restricted Funds £	2022 Total Funds £	2021 Total Funds £
Income and Endowments from:					
Donations and Legacies		0.00	0.00	0.00	0.00
Charitable Activities		127675.45	0.00	127675.45	98224.17
Investment Income		0.00	0.00	0.00	0.00
Other Incoming Resources		0.00	0.00	0.00	0.00
Total Income	2	127675.45	0.00	127675.45	98224.17
Expenditure on:					
Raising Funds		0.00	0.00	0.00	0.00
Charitable Activities		(123193.03)	0.00	(123193.03)	(65474.83)
Other Resources Expended		0.00	0.00	0.00	0.00
Total Expenditure	3	(123193.03)	0.00	(123193.03)	(65474.83)
Net gains/(losses) on investments		0.00	0.00	0.00	0.00
Net Income		4482.42	0.00	4482.42	32749.34
Total Funds Brought Forward		88698.49	0.00	88698.49	55949.15
Gross Transfers Between Funds		0.00	0.00	0.00	0.00
Total Funds Carried Forward		93180.91	0.00	93180.91	88698.49

The notes on pages 13 to 24 form part of these financial statements.

BEDFORD & OUSE VALLEY DISTRICT SCOUT COUNCIL
BALANCE SHEET – YEAR ENDED 31ST DECEMBER 2022

Balance Sheet

	Notes	2022 £	2021 £
Fixed Assets			
Investments: CAF UK Equity Growth Fund		0.00	0.00
Investments: Cazenove Income Trust		0.00	0.00
Investments: Cazenove Equity Trust		0.00	0.00
Equipment and Canoes	11	788.33	1019.11
Current Assets			
Shop Stocks		7381.98	7901.70
Banks		52058.87	75419.67
Debtors	4	38076.93	8534.26
		0.00	
Total Current Assets		97517.78	91855.63
Current Liabilities			
Creditors	5	(5125.20)	(4176.25)
Payments Received in Advance		0.00	0.00
Net Current Assets		92392.58	87679.38
Total Assets Less Liabilities		93180.91	88698.49
Unrestricted Funds			
General Fund		81748.91	79798.49
Jamboree Fund	7	0.00	900.00
Contingency Reserve Fund	8	11432.00	8000.00
Restricted Funds		0.00	0.00
Total Charity Funds		93180.91	88698.49

All assets and liabilities of the charity relate to the unrestricted fund.

**BEDFORD & OUSE VALLEY DISTRICT SCOUT COUNCIL
BALANCE SHEET – YEAR ENDED 31ST DECEMBER 2022**

Balance Sheet (continued)

The notes on pages 13 to 24 form part of these financial statements.

The financial statements were approved by the trustees on 17 October 2023

And signed on their behalf by

Matt Rush
Trustee (Chairman)

1. Accounting Policies

1.1 Accounting Convention

The financial statements have been prepared on a going concern basis under the historical cost convention.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, the Charities Act 2011 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015.

The financial statements have been prepared to give a true and fair view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern, due to the fact that sufficient reserves are held to cover any necessary period of scaling down of activities.

1.2 Recognition of Incoming Resources

These are included in the Statement of Financial Activity (SoFA) when:

- The charity becomes entitled to the resources
- The trustees are virtually certain they will receive the resources
- The monetary value can be measured with sufficient reliability

When incoming resources have related expenditure the incoming resources and related expenditure are reported gross in the SoFA.

1.3 Grants and Donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

1.4 Tax Reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SoFA when they have been submitted to HM Revenue & Customs.

BEDFORD & OUSE VALLEY DISTRICT SCOUT COUNCIL
NOTES TO FINANCIAL STATEMENTS - YEAR ENDED 31ST DECEMBER 2022

1.5 Contractual Income and Performance Related Grants

This is only included in the SoFA once the related goods or services have been delivered.

1.6 Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

1.7 Donated Service and Facilities

These are only included in incoming resources when the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity.

The value of any voluntary help received is not included in the accounts but is described in the Trustees' Annual Report.

1.8 Investment Income

Investment Income is recognised when it is receivable.

1.9 Allocation of Costs

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Fundraising trading costs comprise costs incurred in encouraging people and organisations to contribute financially to the charity's work. It includes the cost of advertising for funds and the costs of mounting appeals.

Support costs include central functions and have been allocated to activity cost categories on the basis of time spent.

1.10 Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

1.11 Investments

Investments quoted on a recognised stock exchange are valued at market value at year end.

BEDFORD & OUSE VALLEY DISTRICT SCOUT COUNCIL
NOTES TO FINANCIAL STATEMENTS - YEAR ENDED 31ST DECEMBER 2022

1.12 Fixed Assets and Depreciation

The Scout Council acts as managing trustees of the Jordans Close Campsite and Activity Centre at Great Barford, and the hut in the Pilgrims Way area of Bedford. The Scout Association Trust Corporation is the custodian Trustee of the freehold land and buildings at Great Barford, and of the ground lease of premises in the Pilgrims Way area of Bedford.

The District Scout Council owns equipment stored at the Jordans Close site and other locations.

The insured values of property and assets are:

Jordans Close		
	Headquarters Building	£191,645
	Store	£ 97,560
	Toilet Block	£ 94,072
	Equipment	£ 9,310
	Canoe Store	£ 17,511
	Canoes	£ 7,607
Elstow Headquarters		£123,517
<hr/>		£541,222

These fixed assets are capitalised when ready for use and have a useful life exceeding three years. They are valued at cost.

All assets are assumed to have a useful working life of 5 years and are depreciated using the 5-year straight line method, 20% reduction of original cost each year, with the first accounting period receiving a full year's depreciation irrespective of when it was capitalised.

1.13 Stock

This is valued at the lower of cost and net realisable value, after making allowance for obsolete and slow-moving items.

1.14 Public Benefit Entity Concessionary Loans

Concessionary loans are recognised at the amounts payable or receivable.

1.15 Financial Instruments

Debtors and Creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses.

BEDFORD & OUSE VALLEY DISTRICT SCOUT COUNCIL
NOTES TO FINANCIAL STATEMENTS - YEAR ENDED 31ST DECEMBER 2022

1.16 Short Term Employee Benefits

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

1.17 Fund Accounting

Where there is a legal restriction on the purpose to which a fund may be put, the fund is classified either as an endowment fund, where the donor has expressly provided that only the income of the fund may be applied, or as a restricted fund where the donor has provided for the donation to be spent in furtherance of a specified charitable purpose. Endowment funds, where the capital is held to generate income for charitable purposes, are sub-analysed between those where the trustees have the discretion to spend the capital, expendable endowment, and those where there is no discretion to expend the capital, permanent endowment. The charity currently has neither permanent or expendable endowment funds.

Funds which are neither endowment nor restricted funds are unrestricted income funds, which are sub-analysed between designated (earmarked) funds where the trustees have set aside amounts to be used for specific purposes, and un-designated funds which are at the trustees' discretion.

The major funds held in each of these categories are disclosed in Notes 6, 7 and 8.

1.18 Key Areas of Judgement and Estimate

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision only affects the period, or in the period of revision and future periods where the revision affects both current and future periods.

In the opinion of the Trustees, there are no critical accounting judgements or estimation uncertainties within the charity.

BEDFORD & OUSE VALLEY DISTRICT SCOUT COUNCIL
NOTES TO FINANCIAL STATEMENTS - YEAR ENDED 31ST DECEMBER 2022

2. Analysis of Incoming Resources

	Notes	Unrestricted Funds £	Restricted Funds £	2022 Total £	2021 Total £
Charitable Activities					
General Account	6	93923.56	0.00	93923.56	70698.70
District Scout Shop Sales	9	12721.19	0.00	12721.19	11655.31
Jordans Close Campsite & Activity Centre	10	21030.70	0.00	21030.70	12784.00
Jamboree Fund	7	0.00	0.00	0.00	0.00
Scout Shop Stock Addition	9	0.00	0.00	0.00	2029.70
Total Charitable Income		127675.45	0.00	127675.45	97691.84
Investment Income		0.00	0.00	0.00	0.00
Other Incoming Resources: HMRC Gift Aid		0.00	0.00	0.00	0.00
Total Incoming Resources		127675.45	0.00	127675.45	97691.84

3. Analysis of Resources Expended

	Notes	Unrestricted Funds £	Restricted Funds £	2022 Total £	2021 Total £
Direct Costs					
District Scout Shop Purchases	9	(9500.12)	0.00	(9500.12)	(10614.19)
Charitable Activities					
General Account	6	(95690.70)	(0.00)	(95690.70)	(37261.91)
District Scout Shop Costs & Rebates	9	(1411.67)	(0.00)	(1411.67)	(1331.40)
Jordans Close Campsite & Activity Centre	10	(12610.23)	(0.00)	(12610.23)	(12898.49)
Jamboree Fund	7	(1800.00)	(0.00)	(1800.00)	(0.00)
Independent Examiner Fees		(900.00)	(0.00)	(900.00)	(1800.00)
Asset Depreciation and Disposals	11	(760.59)	(0.00)	(760.59)	(748.69)
Scout Shop Stock Reduction	9	(519.72)	(0.00)	(519.72)	(0.00)
Total Charity Resources Expended		(123193.03)	(0.00)	(123193.03)	(64654.68)
Other Resources Expended		0.00	0.00	0.00	0.00
Total Expenditure		(123193.03)	0.00	(123193.03)	(64654.68)

BEDFORD & OUSE VALLEY DISTRICT SCOUT COUNCIL
NOTES TO FINANCIAL STATEMENTS - YEAR ENDED 31ST DECEMBER 2022

4. Debtors

	2022 £	2021 £
Other debtors:		
Jordans Close payments received after year end	402.00	1325.00
Jordans Close Anglian Water Balance	0.00	323.51
Jordans Close Hut Rent received after year end	340.00	0.00
Jordans Close Insurance paid for next financial year	2560.00	1735.50
Membership Fees Owed from 2021	1080.00	1080.00
Broadcasting License paid for next financial year	0.00	308.16
Scout Shop Payments received after year end	5361.73	3762.09
Unity Insurance Repayment received after year end	28333.20	0.00
Total Debtors	38076.93	8534.26

5. Creditors

	2022 £	2021 £
Accruals and deferred income:		
Jordans Close Expenses paid after year end	251.33	69.30
Jordans Close Water Bill paid after year end	515.99	0.00
Scout Shop Expenses paid after year end	1666.21	0.00
Scout Shop Rebate paid after year end	1411.67	1331.40
Jordans Close deposits received for next financial year	380.00	85.00
Independent Examiner Fees	900.00	900.00
District Activity/Training payments after year end	0.00	56.00
Pilgrims Way Running Costs paid after year end	0.00	834.55
Total Creditors	5125.20	4176.25

The deferred income at beginning of the year was zero. Deferred income at end of year was £380.00 related to deposits for the Jordans Close campsite for 2023. Income is deferred when it relates to a future accounting period.

BEDFORD & OUSE VALLEY DISTRICT SCOUT COUNCIL
NOTES TO FINANCIAL STATEMENTS - YEAR ENDED 31ST DECEMBER 2022

6. Unrestricted Funds – General Fund

	Notes	2022 £	2021 £
Charitable Activities Income			
Membership Fees	6a	42969.25	33885.00
Activities, Events & Training	6b	1360.00	0.00
Income Received on Behalf of Groups	6c	4914.40	2029.70
Income Received on Behalf of Explorers	6c	984.29	0.00
Grant Payments Received		5334.00	34784.00
Pilgrims Way Hut Income		38333.20	0.00
Other		28.32	0.00
Total Charitable Income		93923.46	70698.70
Charitable Activities Resources Expended			
Membership Fees Paid to County	6a	(44021.75)	(33885.00)
Activities, Events & Training	6b	(2186.86)	(129.12)
Expenditure on Behalf of Groups	6c	(6304.49)	(0.00)
Expenditure on Behalf of Explorers	6c	(0.00)	(0.00)
Administration / Expenses		(2001.93)	(836.70)
Pilgrims Way Hut Expenditure		(41043.41)	(300.00)
Other		(132.26)	(265.66)
Total Resources Expended		(95690.70)	(37261.91)
Net Income / (Loss) For Year		(1795.46)	33436.79
Transfer to Jordans Close Fund (internal subsidy)		(0.00)	(0.00)
Transfer to Jamboree Fund (internal)		(300.00)	(300.00)
Transfer to Contingency Reserves Fund (internal)		(0.00)	(0.00)
Net result for the year		(2095.46)	33136.79

- The General Fund acts as a central repository for all funds that are not specifically assigned elsewhere.
- The Scout Shop (Section 9) and Jordans Close campsite (Section 10) experience a varying environment and income. These operating entities pass any profits or loss to the General Fund.
- The District has a known level of fixed-cost commitments each year, and the District Membership Fee is set at a level that is designed to meet these needs with no long-term profit or loss.
- The District received Government Grant payments in 2022. These payments are received in to the General Fund and allocated to specific causes as required.

BEDFORD & OUSE VALLEY DISTRICT SCOUT COUNCIL
NOTES TO FINANCIAL STATEMENTS - YEAR ENDED 31ST DECEMBER 2022

6a. Unrestricted Funds – Membership Fees Overview

		2022 £	2021 £
Membership Fees Received		42969.25	33885.00
Less Paid to County		(44021.75)	(33885.00)
Net District Income		(1052.50)	0.00

- From 2022, and as per Minutes from the relevant Trustee meeting, the District have agreed to waive membership fees (to pay on their behalf) for new sections that start up within 12 months of the Census. This is to overcome the issue that new Sections would not have built up a reserve from which to be able to pay the subscriptions.
- Four sections were subsidised in such a manner in 2022, resulting in the overall loss from Membership Fee receipts.

6b. Unrestricted Funds – Activities, Events, Training

	Income £	Expenses £	Balance £
Adult Training	0.00	(509.93)	(509.93)
District Section Activities	1360.00	(1312.93)	47.07
District Explorer Scout Activities	0.00	(0.00)	0.00
District Activities (St. Georges Day)	0.00	(364.00)	(364.00)
Total	1360.00	(2186.86)	(826.86)

- The Training expenses include costs associated with certification to be able to perform electrical PAT Tests for the District and its Groups.
- Emergency Aid Courses were held at Jordans Close throughout 2022.

BEDFORD & OUSE VALLEY DISTRICT SCOUT COUNCIL
NOTES TO FINANCIAL STATEMENTS - YEAR ENDED 31ST DECEMBER 2022

6c. Unrestricted Funds – Designated Funds Overview

The District recognises certain moneys accounted for within the Unrestricted General Fund as relating to certain Activities or Groups, and maintains a record of the balances of these totals, and also allows for payments to be made or received in relation to these totals.

Details are presented in Table 6c but examples of such totals might be:

- District Events which run year to year may have an overall balance after payments and receipts that is carried over from year to year.
- Groups may require District to assist with payments and receipts for a period of time while Group bank accounts are being sorted.
- Some Explorer Groups handle their banking through the District accounts.

	2022 Start Balance £	2022 Income £	2022 Expenditure £	2022 End Balance £
St. Georges Parade Fund	1318.46	0.00	(364.00)	954.46
Salam Bedford Scout Group	893.22	2145.00	(1023.19)	2015.03
Clapham Scout Group	1382.18	206.00	(4631.30)	(3043.12)
Riseley Scout Group	0.00	1913.58	0.00	1913.58
Harrold Scout Group	0.00	650.00	(650.00)	0.00
District Explorers General	0.00	732.41	0.00	732.41
- Polhill Explorers (Closure)	0.00	542.29	(542.29)	0.00
- Dragons Explorers (Closure)	190.12	0.00	(190.12)	0.00
Harriers Explorers	0.00	442.00	0.00	442.00

- Riseley Scout Group closed at the end of 2021, and Group funds transferred to District. Trustees have agreed to maintain the Riseley funds as a designated entity for a period of 3 years should the Group re-form in that time, before being assimilated into District Funds.
- Dragons and Polhill Explorer Units closed, and the funds from both Units have been absorbed as a General total within District Funds. To be made available for District-wide Explorer use.
- Harrier Explorer Unit formed in 2022 and created a new bank account under the control of District from which to operate.
- A negative End Balance signifies that the Group owes the District for the services provided.

7. Unrestricted Funds - Jamboree Fund

		2022 £	2021 £
Balance Brought Forward		900.00	600.00
Income (internal subsidy)		300.00	300.00
Expenditure		(1800.00)	(0.00)
Balance Carried Forward		0.00	900.00

- A subsidy of £300 is provided to the Jamboree Fund per year.

8. Unrestricted Funds - Contingency Reserve Fund

		2022 £	2021 £
Balance Brought Forward		8000.00	8000.00
Income (internal subsidy)		3432.00	0.00
Expenditure		(0.00)	(0.00)
Balance Carried Forward		11432.00	8000.00

- The Contingency Reserves Fund with a threshold of £8000.00 was set in 2017 to cover fixed costs, should the District be without income for one year - to cover rates and utilities for both district properties, basic maintenance on the sites, and continuing operation of the district and appointments teams. The increase due to inflation has been calculated for 2022, and will be increased in line with inflation on subsequent years.

BEDFORD & OUSE VALLEY DISTRICT SCOUT COUNCIL
NOTES TO FINANCIAL STATEMENTS - YEAR ENDED 31ST DECEMBER 2022

9. District Scout Shop

	Notes	2022 £	2021 £
Sales		12721.19	11655.31
Direct Costs			
Purchases		(9500.12)	(10614.19)
Gross Profit		3221.07	1041.12
Expenses			
Administration and Sundries		(0.00)	(0.00)
Rebate to Groups		(1411.67)	(1331.40)
Net Income / (Loss) For Year		1809.40	(290.28)
Stock Held		7381.98	7901.70

The District Scout Shop had moderate activity even during the periods of restrictions in 2020 and 2021, and it has not taken long for operations to ramp up to close to the pre-pandemic levels.

The National Scout Shop raised prices on two occasions in 2022. Due to having a certain level of stock in place already when these price rises occurred, the District usually delay increasing prices for uniform and badges for at least one term after the National prices have been increased. Delaying the increase of prices for District Groups has not had a significant impact on Scout Shop performance.

BEDFORD & OUSE VALLEY DISTRICT SCOUT COUNCIL
NOTES TO FINANCIAL STATEMENTS - YEAR ENDED 31ST DECEMBER 2022

10. Jordans Close Campsite and Activity Centre

	Notes	2021 £	2021 £
Income			
Great Barford Scout Group Hut Hire		340.00	0.00
Camp Fees		12309.50	6856.00
Headquarters Hire		1815.00	1320.00
Archery Hire		1737.50	612.00
Pioneering Hire		60.00	37.50
Canoe / Kayak Hire		1011.50	1360.00
Climbing Wall Hire		1861.00	880.00
Raft Hire		230.00	123.00
Rifle Range Hire		1405.00	1368.50
Miscellaneous		261.20	227.00
Total Income		21030.70	12784.00
Expenditure			
Maintenance and General Expenses		(7632.69)	(8617.97)
Electricity		(1471.21)	(1347.65)
Water		(839.50)	29.12
Insurance – Buildings & Contents		(2414.21)	(2392.91)
Insurance – Mower		(185.30)	(524.00)
Rates		(67.32)	(45.08)
Total Expenditure		(12610.23)	(12898.49)
Net Income / (Loss) For Year		8420.47	(114.49)

With the return of full face-to-face Scouting in 2022, use of Jordans Close site in 2022 proved very popular, and the District experienced record attendance at the site for camping and activities.

BEDFORD & OUSE VALLEY DISTRICT SCOUT COUNCIL
NOTES TO FINANCIAL STATEMENTS - YEAR ENDED 31ST DECEMBER 2022

11. Fixed Assets

	2022 £	2021 £
Balance Brought Forward	1019.11	1243.85
Additions	529.82	524.13
Depreciation Charge for Year	(760.59)	(748.69)
Disposals	(0.00)	(0.00)
Balance Carried Forward	788.33	1019.11

- For financial purposes, assets are assigned a working life of 5 years and their value falls 20% each year.
- The Mower at Jordans Close was purchased in the 2017 financial year. The fifth and final £500 depreciation charge was included in the 2022 Fixed Assets, and the mower will no longer feature in future financial reports.
- The assets added in 2022 were helmets and paddles for water activities.

12. Transfers Between Funds

No transfers between funds were made in the year. Internal adjustments were made from the General Fund to allocate:

£300.00 to the Jamboree Fund.

13. Trustees' Remuneration

The Trustees consider that the key management personnel of the charity is the Board of Trustees. The Trustees are not remunerated for their work as Trustees, and so the remuneration of the charity's key management personnel is £nil.

No Trustee received any remuneration during the year, nor any expenses.

14. Related Party Transactions

There have been no other stated party transactions in the year that require disclosure in the accounts.

15. Employees

The charity has no employees and therefore there are no staff costs. There was no employee that earned over £60000.00 (2017: none).

16. Merger

The Ouse Valley District Council merged with Bedford District Scout Council on 31 December 2016.