



OXFORDSHIRE COUNTY SCOUT COUNCIL

Registration Number: 291693

Annual Report and Accounts
for the Year Ended 31st March 2018

OXFORDSHIRE COUNTY SCOUT COUNCIL
Annual Report and Accounts for the Year Ended 31st March 2018

Administrative Information

The Oxfordshire County Scout Council (c/o The County Treasurer, 8 Hayward Road, Oxford OX2 8LW) is registered with the Charity Commission (Registration Number 291693), and constituted by Deed of Trust dated 30th April 1985.

Members of the County Executive Committee as at 31st March 2018

Ex-officio members

| | |
|---------------------------|----------------|
| County Chairman | John May |
| County Commissioner | Philip Earl |
| County Youth Commissioner | Ashley Falkner |
| County Youth Commissioner | Hannah Venn |
| County Secretary | Michelle Cox |
| County Treasurer | Ben Smith |

Members elected by the County Scout Council

Sarah Joyner
Jacqui Gadd
Paul Thompson
David Eaton

Members nominated by the County Commissioner

Chris Gadd
Shaun Kendall
Dawn Jeffs
Alec Stanworth
Kirsten Phipps-Get

Members co-opted by the County Scout Council

Gill Attree

Agents and Advisors

Banks: Barclays Bank plc, Oxford City Branch, PO Box 333, Oxford OX1 3HS
HSBC, 6 High Street, Abingdon, Oxfordshire, OX14 5AZ

Auditors: Wenn Townsend, Chartered Accountants and Registered Auditors, 30 St. Giles, Oxford OX1 3LE

Structure, Governance and Management

The Oxfordshire County Scout Council is led by the County Commissioner, who is appointed by The Scout Association. The County Commissioner is supported by:

- the County Team, comprising the County Youth Commissioners, Deputy County Commissioners, Assistant County Commissioners, Deputy County Youth Commissioners, County Advisors, County Scouters and the County Scout Council.
- the County Executive Committee, who are the Trustees of this Charity. They are appointed in accordance with the Policy, Organisation and Rules of The Scout Association.

The Trustees' responsibilities include keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity to enable them to ensure that the financial statements comply with the Charities Act 2011. They are responsible for safeguarding the charity's assets and hence for taking reasonable steps for the prevention and detection of fraud and breaches of law and regulation. They are responsible for the preparation of the financial statements for each financial year that represent a fair and true record of the charity's incoming resources and application of resources during the year and its state of affairs at the end of the year. In preparing these financial statements they must:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue its operation.

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The Trustees are appointed by and accountable to Oxfordshire County Scout Council in accordance with the Policy, Organisation and Rules of The Scout Association, which are given authority through The Scout Association's Royal Charter and bylaws.

Principal risks and uncertainties

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the trust, and are satisfied that systems are in place to mitigate their exposure to major risks.

Objectives and Activities

The purpose of the Oxfordshire County Scout Council, within the Policy, Organisation and Rules of The Scout Association, is to provide leadership, advice and support for the Scout Districts in the County and through them for the Scout Groups, Explorer Scouts Units and Scout Network Units in Oxfordshire. The Council members confirm that they have referred to the guidance contained in the Charity Commission's guidance on public benefit when reviewing the aims and objectives of the Council and in planning future activities.

Achievements and Performance

Scouting was provided for 7,122 young people in the County, supported by 2,374 uniformed adults and many volunteers. This is further growth of 6% on the 2016-17 numbers. There is, however, still a shortage of adult leaders and adults who support Sections and this is borne out by the number of young people on waiting lists across the County.

The County Executive Committee has met four times during the year. The County Development Plan has been updated to ensure that even better Scouting is available to everyone in the County. The Committee has reviewed its reserve policy and has designated funds to support and develop the County in accordance with its development plan and to meet its objectives.

Groups and Districts continue to flourish and provide high quality Scouting for the young people of Oxfordshire, week in week out. We must continue to build on this success and offer even better Scouting to all young people across the County in the coming year.

Further information on what's been happening within the County is given in the annual review of Oxfordshire Scouting for 2017/18.

Review of Financial Activities and Affairs

The audited accounts follow this report and we confirm that these accounts comply with statutory requirements and with the requirements of the Trust of Deed dated 30th April 1985.

The charity received income relating to programme and activities in the year of £296,764. Total income during the year was £397,288 and £452,120 was expended resulting in net expenditure of £54,832. A gain on investments of £1,699 resulted in an overall deficit for the year of £53,133.

The Reserves Policy of the Charity is to maintain unrestricted funds in the General Fund, which equates to 9 months expenditure of approximately £100,000 for supporting and administering the Charity.

The free reserves (excluding designated funds) at 31st March 2018 were £146,951.

Fundraising

Oxfordshire County Scout Council organise events and carry out fundraising activities in order to generate funds for the charity. The charity does not use professional fundraisers or involve commercial participators. There have been no complaints about fundraising during the year.

The charity has due regard to the Code of Fundraising Practice in the UK.

All the charity's marketing activities are undertaken directly to ensure that it is not unreasonably persistent or intrusive. Marketing materials contain clear details of how to unsubscribe to future communications and care is taken to limit the level of communications being sent out.

This report was approved by the Trustees on 29th May 2018.

John May
Trustee

Independent Auditor's Report to the Trustees of Oxfordshire County Scout Council

Opinion

We have audited the financial statements of Oxfordshire County Scout Council for the year ended 31st March 2018, which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31st March 2018, and of its incoming resources and of its application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate,
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Independent Auditor's Report to the Trustees of Oxfordshire County Scout Council

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement the trustees are responsible for the preparation of financial statements which give a true and fair view, and for such internal control as the trustees determined is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but it is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Wenn Townsend
Statutory Auditor
30 St Giles
Oxford

Wenn Townsend is eligible to act as auditor in terms of section 1212 of the Companies Act 2016.

OXFORDSHIRE COUNTY SCOUT COUNCIL
STATEMENT OF FINANCIAL ACTIVITIES
Year ended 31st March 2018

| | Note | Unrestricted and Total 2017/18 £ | Unrestricted and Total 2016/17 £ |
|---|------|--|--|
| Income | | | |
| Income from Charitable Activities | | | |
| Membership Fees | | 69,474 | 62,734 |
| Programme and Activities | 5 | 296,764 | 289,110 |
| Adult Support | 6 | 0 | 0 |
| Other Income | 7 | 18,440 | 2,732 |
| Investments | | 12,610 | 13,507 |
| Total Income | | 397,288 | 368,083 |
| Expenditure | | | |
| Expenditure from Charitable Activities | | | |
| Programme and Activities | 5 | (335,000) | (314,876) |
| Adult Support | 6 | (31,258) | (21,368) |
| Other Expenses from General Funds | 8 | (85,862) | (68,062) |
| Total Expenditure | | (452,120) | (404,306) |
| Net (Expenditure)/Income before Gain/(Loss) on Investments | | (54,832) | (36,223) |
| Net Gain/(Loss) on Investments | | 1,699 | 37,502 |
| Net Movement in Funds | | (53,133) | 1,279 |
| Reconciliation of Funds | | | |
| Total Funds Brought Forward at 1st April 2017 | | 536,532 | 535,253 |
| Total Funds Carried Forward at 31st March 2018 | | 483,399 | 536,532 |

The Council collected on behalf of The Scout Association annual membership fees and paid over to them £176,228 (2017 £169,550). This is not shown in these accounts.

OXFORDSHIRE COUNTY SCOUT COUNCIL
Balance Sheet 31st March 2018

| | Note | 2017/18 | | 2016/17 | |
|--|------|-----------|----------------|----------|----------------|
| | | £ | £ | £ | £ |
| Fixed Assets | | | | | |
| Tangible Assets | 10 | | 46,172 | | 45,240 |
| Investments | 11 | | 365,981 | | 364,282 |
| | | | 412,153 | | 409,522 |
| Current Assets | | | | | |
| Debtors | 12 | 65,267 | | 96,635 | |
| Cash at Bank and in Hand | | | | | |
| General Fund Current Accounts | | 31,045 | | 44,630 | |
| COIF Charities Deposit Fund | | 68,911 | | 56,301 | |
| Mountaineering Bank and Cash | | 0 | | 211 | |
| Gang Show Bank and Cash | | 10,622 | | 2,893 | |
| | | 175,845 | | 200,670 | |
| Current Liabilities | | | | | |
| Creditors: amounts falling due within one year | 13 | (104,599) | | (73,660) | |
| Net Current Assets | | | 71,246 | | 127,010 |
| Net Assets | | | 483,399 | | 536,532 |
| Reserves | | | | | |
| Unrestricted | | | | | |
| | 15 | | 193,123 | | 171,693 |
| Designated | | | | | |
| Marston Hall | 15 | | 20,000 | | 20,000 |
| County Camp | 15 | | 6,507 | | 15,000 |
| Jamboree | 15 | | 23,293 | | 23,293 |
| County Development Plan | 15 | | 234,661 | | 296,306 |
| Gang Show | 15 | | 5,815 | | 10,240 |
| | | | 483,399 | | 536,532 |

The financial statements were approved by the Trustees on 29th May 2018 and signed on their behalf by

John May
Trustee

OXFORDSHIRE COUNTY SCOUT COUNCIL
Notes to the Accounts at 31st March 2018

1. Accounting Policies

The following accounting policies have been used consistently in dealing with items which the Trustees consider material in relation to the accounts:

Basis of Preparation and Assessment of Going Concern

The Financial Statements of the Charity have been prepared under the historical cost convention with the exception of investments which are included at market value. The Financial Statements have been prepared in accordance with all applicable accounting standards, FRS 102, the Statement of Recommended Practice (SORP), the Charities Act 2011 and the Companies Act 2006.

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

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

Income

All income is included in the Statement of Financial Activities (SOFA) when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

No credit is taken for either general or gift aid donations until they are actually received. The amount credited to the income and expenditure account in respect of gift aid donations does include the amount of income tax recoverable in respect of income actually received.

Legacies are included when the amount has been determined and paid.

Grant income is recognised as receivable subject to fulfilment of any associated conditions. Where conditions have been met or are likely to be met, grant income is recognised in full.

Investment income is recognised when it is receivable.

Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources. The charity is not registered for VAT and all expenditure includes VAT wherever applicable.

Charitable activity costs are those costs incurred directly in support of expenditure on the objects of the Charity. Governance costs are those incurred in connection with administration of the Charity and compliance with constitutional and statutory requirements.

Grants payable are included when the recipient has a reasonable expectation that they will receive a grant and when any conditions attached to the grant are fulfilled.

Investments

Investments are included in the accounts at market value. Realised gains/(losses) are those arising between the sale of an investment and its value at the beginning of the year. Unrealised gains/(losses) are those arising where the investment is still held but the value has changed.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

Creditors

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligations can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

Volunteer Time

A significant contribution is made by volunteers throughout the year and the value of these donated services are not reflected in the accounts.

OXFORDSHIRE COUNTY SCOUT COUNCIL
Notes to the Accounts at 31st March 2018

1. Accounting Policies - continued

Cash and Cash Equivalents

Cash and cash equivalents comprise cash in 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.

Depreciation

Depreciation is calculated using the following rates and bases which are appropriate to the useful lives of the assets and their residual value:

| | |
|---|----------------------|
| Equipment | Reducing balance 15% |
| Equipment - Tentage | Reducing balance 30% |
| Equipment - Climbing Wall & Motor Vehicle | Straight line 20% |

Fund Accounting

A general fund which the Trustees may use for the furtherance of the objects of the charity at their discretion.

Marston Hall is designated for use by 10th Oxford Scout Group. The other designated funds are for the use their title suggests.

2. Expenditure before Gains on Investments

| | 2017/18 | 2016/17 |
|------------------------|----------------|----------------|
| | £ | £ |
| Auditors' Remuneration | 2,520 | 2,314 |
| Depreciation | 6,758 | 5,679 |

3. Wages and Salaries

The average number of employees during the year was 2 (2017: 1).

No employee was paid more than £60,000 during the year.

4. Trustee Remuneration

No remuneration or expenses were paid to any Trustees during the year (2017: £nil).

5. Programme and Activities

| | 2017/18 | 2017/18 | 2017/18 | 2016/17 | 2016/17 | 2016/17 |
|---------------------------|----------------|--------------------|--------------------|----------------|--------------------|--------------------|
| | Income | Expenditure | Net | Income | Expenditure | Net |
| | £ | £ | Expenditure | £ | £ | Expenditure |
| | | | £ | | | £ |
| Sectional | 44,782 | 48,134 | 3,352 | 117,608 | 122,879 | 5,271 |
| International | 70,442 | 71,328 | 886 | 132,420 | 135,884 | 3,464 |
| County Awards Day | 1,997 | 11,321 | 9,324 | 2,228 | 10,951 | 8,723 |
| County Camp | 143,208 | 156,701 | 13,493 | 0 | 0 | 0 |
| Gang Show | 34,194 | 38,619 | 4,425 | 35,045 | 36,923 | 1,878 |
| Mountaineering | 2,141 | 2,139 | (2) | 1,809 | 2,560 | 751 |
| Depreciation of Equipment | 0 | 6,758 | 6,758 | 0 | 5,679 | 5,679 |
| Total | 296,764 | 335,000 | 38,236 | 289,110 | 314,876 | 25,766 |

OXFORDSHIRE COUNTY SCOUT COUNCIL
Notes to the Accounts at 31st March 2018

| 6. Adult Support | 2017/18 Income | 2017/18 Expenditure | 2017/18 Net Expenditure | 2016/17 Income | 2016/17 Expenditure | 2016/17 Net Expenditure |
|-------------------------|---------------------------|--------------------------------|--|---------------------------|--------------------------------|--|
| | £ | £ | £ | £ | £ | £ |
| Adult Training | 0 | 10,513 | 10,513 | 0 | 6,250 | 6,250 |
| Development | 0 | 11,176 | 11,176 | 0 | 9,545 | 9,545 |
| Commissioner Team | 0 | 8,327 | 8,327 | 0 | 5,402 | 5,402 |
| Scout Active Support | 0 | 1,242 | 1,242 | 0 | 171 | 171 |
| Total | 0 | 31,258 | 31,258 | 0 | 21,368 | 21,368 |

| 7. Other Income | 2017/18 £ | 2016/17 £ |
|------------------------|----------------------|----------------------|
| Other Income | 18,440 | 2,732 |
| Total | 18,440 | 2,732 |

| 8. Other Expenditure From The General Fund | 2017/18 £ | 2016/17 £ |
|---|----------------------|----------------------|
| County Office | 62,837 | 44,449 |
| Premises | 9,761 | 7,924 |
| Equipment | 0 | 1,990 |
| Governance Costs | 13,264 | 13,699 |
| Total | 85,862 | 68,062 |

| 9. Governance Costs | 2017/18 £ | 2016/17 £ |
|---------------------------------|----------------------|----------------------|
| Insurance | 4,223 | 3,790 |
| Audit Fee | 2,520 | 2,314 |
| County Conference | 776 | 4,374 |
| Group/Sectional Start-up Grants | 4,770 | 400 |
| Other | 975 | 2,821 |
| Total | 13,264 | 13,699 |

OXFORDSHIRE COUNTY SCOUT COUNCIL
Notes to the Accounts at 31st March 2018

| 10. Fixed Assets | Land and Buildings | Equipment | Total |
|---|-------------------------------|------------------|----------------|
| | £ | £ | £ |
| Cost/Valuation | | | |
| As at 1st April 2017 | 20,000 | 86,486 | 106,486 |
| Additions | 0 | 10,900 | 10,900 |
| Disposals | 0 | (10,162) | (10,162) |
| As at 31st March 2018 | 20,000 | 87,224 | 107,224 |
| Depreciation | | | |
| As at 1st April 2017 | 0 | 61,246 | 61,246 |
| Charge for the year | 0 | 8,727 | 8,727 |
| Eliminated on disposal | 0 | (8,921) | (8,921) |
| As at 31st March 2018 | 0 | 61,052 | 61,052 |
| Net Book Value | | | |
| As at 1st April 2017 | 20,000 | 25,240 | 45,240 |
| As at 31st March 2018 | 20,000 | 26,172 | 46,172 |
| Assets belong to | | | |
| General Fund | 20,000 | 19,930 | 39,930 |
| Gang Show | 0 | 6,242 | 6,242 |
| As at 31st March 2018 | 20,000 | 26,172 | 46,172 |
| | | | |
| 11. Fixed Asset Investments | 2018 | 2017 | |
| | £ | £ | |
| Quoted UK Investments | | | |
| Fair value at 1st April | 364,282 | 326,780 | |
| Increase/(decrease) in fair value in the year | 1,699 | 37,502 | |
| Fair value at 31st March | <u>365,981</u> | <u>364,282</u> | |
| Quoted Investments comprise | | | |
| 78560.77 (2017 78560.77) units COIF Charities Fixed Interest Fund | 107,314 | 110,150 | |
| 18190.20 (2017 18190.20) units COIF Charities Investment Fund | 258,667 | 254,132 | |
| | <u>365,981</u> | <u>364,282</u> | |

OXFORDSHIRE COUNTY SCOUT COUNCIL
Notes to the Accounts at 31st March 2018

| 12. Debtors | 2018 | 2017 |
|--------------------|-------------|-------------|
| | £ | £ |
| Debtors | 2,790 | 0 |
| Prepayments | 60,477 | 93,635 |
| Loans | 2,000 | 3,000 |
| | 65,267 | 96,635 |

| 13. Creditors and Accruals | 2018 | 2017 |
|-----------------------------------|-------------|-------------|
| | £ | £ |
| Accruals | 12,979 | 9,458 |
| Deferred Income | 91,620 | 64,202 |
| | 104,599 | 73,660 |

14. Guarantee

The Trustees on behalf of Oxfordshire County Scout Council have guaranteed a loan of £55,000 to 6th Chipping Norton Scout Group by The Scout Association.

| 15. Fund Reconciliation | At 1st | Income | Expenditure | Gains/(Losses) | Transfer from | At 31st |
|--------------------------------|-------------------|----------------|--------------------|-----------------------|----------------------|-------------------|
| | April 2017 | | | on Investments | General Fund | March 2018 |
| | £ | £ | £ | £ | £ | £ |
| Marston Hall | 20,000 | 0 | 0 | 0 | 0 | 20,000 |
| County Camp | 15,000 | 143,208 | (156,701) | 0 | 5,000 | 6,507 |
| Jamboree | 23,293 | 0 | 0 | 0 | 0 | 23,293 |
| County Development Plan | 296,306 | 0 | (61,645) | 0 | 0 | 234,661 |
| Gang Show | 10,240 | 34,194 | (38,619) | 0 | 0 | 5,815 |
| General Fund | 171,693 | 219,886 | (195,155) | 1,699 | (5,000) | 193,123 |
| Total | 536,532 | 397,288 | (452,120) | 1,699 | 0 | 483,399 |

