

Step 1: Identify the risks				Step 2: Assess the risks					Step 3: Control the risks					Step 4: Monitor the risks				
ID	Date added	Category	Risk owner	Risk	Impact	Pre-control			Post-control			How will the risk be monitored	Further actions	By when	Responsible	Last review date		
						Impact score	Likelihood score	Score	Impact score	Likelihood score	Score							
G001	19/01/25	Governance	County Chair	Trustees may not have the required skills to effectively carry out their role	<ul style="list-style-type: none"> Trustee board cannot operate effectively. Decisions made outside of board meetings. Conflicts of interest. Personal agenda Culture of secrecy or deference arbitrary overriding of 	3	3	12	The Scout Association Trustee learning, new trustees approved by current board and checks for compliance with Charity Commission rules carried out before appointment.	1	2	3	CLT monitoring learning compliance via new system. Trustees review annually prior to Annual General Meeting. Monitoring HQ guidance on trustee boards & function.	Charity commission entry kept up to date.	When new trustee appointed / step down	County Admin	19/01/2025	
G002	19/01/25	Governance	County Chair	Trustee board dominated by one or two trustees or by connected individuals	<ul style="list-style-type: none"> Trustee board cannot operate effectively. Decisions made outside of board meetings. Conflicts of interest. Personal agenda Culture of secrecy or deference arbitrary overriding of 	3	3	12	The Scout Association Trustee learning, new trustees approved by current board and checks for compliance with Charity Commission rules carried out before appointment. Trustee board elections & advertising is open and fair.	1	2	3	Usage of The Scout Association whistleblowing policy. County Chair & County Lead Volunteer to continuously monitor.	n/a			19/01/2025	
G003	19/01/25	Governance	County Chair	Trustees financially benefiting from charity	<ul style="list-style-type: none"> Conflicts of interest. Personal agenda Culture of secrecy or deference arbitrary overriding of control mechanisms 	3	3	12	Expenses policy followed & approval processes. Multiple signatories on bank to enable payments. External auditing of annual accounts.	1	1	2	Trustee board approves accounts, along with annual external auditing. Trustees brought a statement of accounts at each Board of Trustees meeting & discussion of relevant items.	Statement to be provided to trustees at each Board of Trustees meeting.	Each Board of Trustees meeting	County Treasurer	19/01/2025	
G004	19/01/25	Governance	County Chair	The trustee board may lack direction, strategy and forward planning	Non-functioning Board of Trustees, no direction	3	3	12	Agreement of current constitution and roadmap for next 12mo at each Annual General Meeting. Agendas for meetings circulated in advance and approvals sought for	1	2	3	Agendas, minutes, decisions & actions saved and circulated. Roadmap approved and stored.	Sharing of documents previously mentioned	Each Board of Trustees meeting	County Admin	19/01/2025	
G005	19/01/25	Governance	County Chair	Conflicts of interest	<ul style="list-style-type: none"> charity unable to pursue its own interests and agenda decisions may not be based upon relevant considerations impact on reputation private benefit 	3	3	12	Trustees sign annual declaration for conflict of interest. New system has declaration to sign for roles. Open & transparent decision making process (Minutes etc. all shared). Finances are	1	1	2	Annual declarations for all trustees, Annual General Meeting processes & accounts audits.	n/a			19/01/2025	
G006	19/01/25	Governance	County Chair	Trustees may not be eligible to be a trustee	Non-adherence Charity Commission & Scouts policy	4	3	16	UK HQ membership check process (inc. DBS), Charity commission data update	1	1	2	Ongoing compliance monitoring.				19/01/2025	
G007	19/01/25	Governance	County Chair	Activities outside of charitable objectives, powers or terms of gift (restricted funds)	Non-adherence Charity Commission & Scouts policy	4	3	16	The Scout Association & Charity Commission policies on use of funds. Transparency of use of funds & external auditing of accounts.	2	3	8	Ongoing monitoring, and annual auditing.				19/01/2025	
G008	19/01/25	Governance	County Lead Volunteer	Reporting to trustees (Events/Activities)	<ul style="list-style-type: none"> inadequate information resulting in poor quality decision making failure of trustees to fulfil their control functions trustees become ill informed 	3	4	15	Reporting process established for applicable events/activities (inc. financial oversight).	2	3	8	Programme lead should be aware of and review county activities - then brought to Board of Trustees for approval.	1. Write county activities policy & finalise approval process. 2. Follow up on any non-reported activities & action aCharity Commissionordingly.	1. May Board of Trustees Meeting (19/05/25) 2. When necessary (once process	1. Board of Trustees. 2. Programme Lead	19/01/2025	

G009	19/01/25	Governance	County Chair	Non-compliance of relevant learning for County-level volunteers.	Non-adherence to Scouts policy	4	4	20	Learning compliance monitored on ongoing basis via membership system in line with DOP	1	1	2	Agenda item at Board of Trustees meetings.	1. County VD lead to be appointed. 2. County Admin to include in agendas.	1. 27/01/25. 2. Next Board of Trustees Meeting	1. County Lead Volunteer. 2. County Admin	19/01/2025
G010	19/01/25	Governance	County Chair	Having relevant documentation & policies in place	Non-adherence to charity commission and Scouts policy. Legal action	4	4	20	Board of Trustees to review policies on set review dates as per roadmap	1	1	2	Monitored via reviews.	County admin to ensure review schedule followed.	At each respective review date	County Admin	19/01/2025
G011	19/01/25	Governance	County Chair	Acting counter to our Terms of Reference or the needs of our membership	<ul style="list-style-type: none"> inadequate information resulting in poor quality decision making failure of trustees to fulfil their control functions trustees become ill informed 	2	3	8	Agreement of current constitution and roadmap for next 12mo at each Annual General Meeting. Agendas for meetings circulated in advance and approvals sought for decision making. County Lead Volunteer run county team meetings. Transparent & open county activities.	2	3	8	Annual General Meeting processes & The Scout Association volunteer processes. Role reviews where needed - new membership system keeps a record of this.				19/01/2025
G012	19/01/25	Governance	County Chair	Oversight of District governance	<ul style="list-style-type: none"> inadequate information resulting in poor quality decision making failure of trustees to fulfil their control functions trustees become ill informed 	3	3	12	Districts submitting Annual General Meeting reports & a Charity Commission counts to County Admin.	2	3	8	County Admin to report compliance to Board of Trustees. Districts to adopt compliance framework policy annually.	1. Additional agenda item when relevant. 2. Creation of district compliance framework policy.	1. 1st meeting of each Board of Trustees year. 2. July Board of Trustees Meeting	Ongoing: County Admin & DLV's. Creation: Board of Trustees	19/01/2025
G013	19/01/25	Governance	County Admin	The Scout Association Regulatory Reporting (Census)	Incorrect data entries - veracity of Group/District data at risk	2	3	8	Minimal control - reliant on a Charity Commissionurate District submissions. "County Submission must be made by the advised date."	2	3	8	Census system will show submission progress by districts - to be monitored & chased by County Admin, followed by Leadership team where required to ensure timely submission				19/01/2025
F001	19/01/25	Financial	County Treasurer	Budgetary control and financial reporting	<ul style="list-style-type: none"> inadequate information resulting in poor quality decision making failure of trustees to fulfil their control functions trustees become ill informed, • financial loss through inappropriate investment unforeseen severe adverse investment conditions financial loss through lack of investment advice, lack of diversity cash flow difficulties 	4	4	20	External auditing of annual accounts. Annual General Meeting report and Board of Trustees meetings.	1	1	2	Minutes of meetings & publishing of annual a Charity Commission accounts.	<ul style="list-style-type: none"> agree and publsh budget policy agree annual budgets & roadmap 	1st Board of Trustees meeting of each Annual General Meeting year.	County Treasurer	19/01/2025
F002	19/01/25	Financial	County Treasurer	No Reserves	no contingency	4	3	16	Board of Trustees approval of county event/activity (inc. Budget), and reserves policy. Compliance with Charity Commission rules around amount of reserves in hand.	1	1	2	County Treasurer reporting to Board of Trustees at each meeting of current position. Reserves policy confirmed and publised at each Annual General Meeting.			County Treasurer	19/01/2025
F003	19/01/25	Financial	County Treasurer	Loss of reserves	poor governance, negative publicity	4	3	16	Board of Trustees approval of county event/activity (inc. Budget), and reserves policy. Compliance with Charity Commission rules around amount of reserves in hand.	1	1	2	County Treasurer reporting to Board of Trustees at each meeting of current position. Reserves policy confirmed and publised at each Annual General Meeting.			County Treasurer	19/01/2025

F004	19/01/25	Financial	County Treasurer	Excess reserves	unable to apply for grant funding, negative publicity, poor governance, counter charity commission guidance	2	2	6	Board of Trustees approval of county event/activity (inc. Budget), and reserves policy. Compliance with Charity Commission rules around amount of reserves in hand.	1	1	2	County Treasurer reporting to Board of Trustees at each meeting of current position. Reserves policy confirmed and published at each Annual General Meeting.			County Treasurer	19/01/2025
F005	19/01/25	Financial	County Treasurer	Borrowing	<ul style="list-style-type: none"> interest rate movements ability to meet repayment schedule security given over assets regulatory requirements 	4	2	12	We do not plan to borrow at current. In event of borrowing required - Board of Trustees approval within The Scout Association / Charity Commission compliance.	2	3	8	Any Board of Trustees actions to be within The Scout Association / Charity Commission rules.			County Treasurer	19/01/2025
F006	19/01/25	Financial	County Treasurer	Investments	<ul style="list-style-type: none"> financial loss through inappropriate investment unforeseen severe adverse investment conditions financial loss through lack of investment advice, lack of diversity cash flow difficulties arising from lack of liquidity 	4	2	12	All investments require Board of Trustees approval - to be conducted within The Scout Association / Charity Commission rules. Financial investments covered by government assurance - accounts to be kept within these limits	2	3	8	Any Board of Trustees actions to be within The Scout Association / Charity Commission rules - Accounts to be kept within these limits.	<ul style="list-style-type: none"> Agree and publish investment policy 		County Treasurer	19/01/2025
F007	19/01/25	Financial	County Treasurer	Tangible Fixed Assets	<p>Financial loss through inappropriate purchasing</p> <p>Damage of asset not covered by insurance</p> <p>Cash flow difficulties arising from unexpected expenditure or unforeseen budgeting</p> <p>Maintaining capital costs.</p>	4	2	12	All assets require Board of Trustees approval prior to purchase - to be conducted within The Scout Association / Charity Commission rules. Adequate & relevant insurance to be held for all assets. Reserves policy to account for asset management.	1	2	3	Any Board of Trustees actions to be within The Scout Association / Charity Commission rules. Maintain asset register.	1. Ongoing review of asset register. 2. Put QM in place to enable better management of these items. 3. Review of reserves policy to ensure it covers current assets/liabilities.	1. Ongoing. 2. ASAP. 3. annually	1. County Admin 2. County Lead Volunteer. 3. County Admin	2. 19/01/2026
F008	19/01/25	Financial	County Treasurer	Foreign/Crypto Currencies (Investments)	<ul style="list-style-type: none"> currency exchange losses uncertainty over project costs cash flow impact on operational activities 	4	2	12	We do not plan to do this	1	1	2	Updated if decided to pursue.			County Treasurer	19/01/2025
F009	19/01/25	Financial	County Treasurer	Foreign Currencies (Events)	<ul style="list-style-type: none"> currency exchange losses uncertainty over project costs cash flow impact on operational activities, loss of 	2	4	10	Use of pre-paid corporate cards with approval of Board of Trustees. Expenses policy applicable. Register of who holds cards.	1	1	2	Through event/activity submission form. Ongoing review of cardholders.	Event budgets to be approved by Board of Trustees, after sent by Programme Lead.	When required.	Board of Trustees/Programme Lead	19/01/2025
F010	19/01/25	Financial	County Treasurer	Corporate Cards	<ul style="list-style-type: none"> currency exchange losses uncertainty over project costs cash flow impact on operational activities, loss of card 	2	4	10	Use of pre-paid corporate cards with approval of Board of Trustees. Expenses policy applicable. Register of who holds cards.	1	1	2	Ongoing review of card holders and their respective activities and budgets - cards ended promptly where necessary. Receipts to be sent to treasurer for review and a Charity Commission accounting			County Treasurer	19/01/2025
F011	19/01/25	Financial	County Treasurer	Pension & HMRC commitments	UK legislation	4	2	12	Standing orders are set up to ensure payments made on time. Accounts manage payroll services to ensure PAYE etc. calculated properly.	1	1	2	Accounts providing monthly payroll & then audit annually.			County Treasurer	19/01/2025
F012	19/01/25	Financial	County Treasurer	Inappropriate or unwarranted spending on activities/events	<ul style="list-style-type: none"> resources withdrawn from key objectives/core activities regulatory action and accountability reputational risk if publicised 	3	4	15	Event/activity approval process. The Scout Association & Charity Commission rules. Expenses policy applicable.	2	3	8	Receipts to be reviewed as per expenses policy.	Event budgets to be approved by Board of Trustees, after sent by Programme Lead.	When required.	County Treasurer	19/01/2025

F013	19/01/25	Financial	County Treasurer	Compliance with donor imposed restrictions	<ul style="list-style-type: none"> funds applied outside restriction repayment of grant future relationship with donor regulatory action 	4	3	16	The Scout Association & Charity Commission rules to be followed. Accounts to be audited. HMRC guidance to be followed RE legacies.	1	1	2	Grants etc. to be approved by Board of Trustees ahead of application to ensure spending is as planned.			County Treasurer	19/01/2025
F014	19/01/25	Financial	County Treasurer	Inappropriate and authorisation of Expenses	Publicity, reputation, impact on funds, Charity Commission rules	3	4	15	Expenses policy to be followed to ensure this does not happen. Multiple points of checking - bank has multiple signatories	2	1	4	Receipts & approvals process being followed as per expenses policy.			County Treasurer	19/01/2025
F015	19/01/25	Financial	County Treasurer	Poor oversight of district financial contingency & policy practice	Districts poorly managing finances and coming to county to bail them out	3	3	12	Districts should be following The Scout Association & Charity Commission guidance on trustee boards. Annual reporting of accounts & year ahead budgets to county.	2	1	4	Annual reporting of accounts & year ahead budgets to county.	Production of budget & roadmaps ahead of Annual General Meeting.	1st Board of Trustees meeting of each Annual General Meeting year.	County Treasurer	19/01/2025
F016	19/01/25	Financial	County Treasurer	Access to funds	1 person has control of accounts & could pay themselves	4	4	20	Multiple signatories on accounts as per The Scout Association & Charity Commission rules	1	1	2	Board of Trustees meeting reports & payment approval process.			County Treasurer	19/01/2025
F017	19/01/25	Financial	County Treasurer	Insurance Policies	Activities/assets/property not covered by insurances, poor due diligence of checking insurances are applicable	4	3	16	The Scout Association / Charity Commission rules on insurance to be followed (POR 5).	2	3	8	Insurance schedules to be read, policies to be renewed and ensured they cover all required elements. Advice in expense policy to review schedule coverage and set alerts for expiration			County Treasurer	19/01/2025
F018	19/01/25	Financial	County Treasurer	Fraud	<ul style="list-style-type: none"> financial loss reputational risk loss of morale regulatory action impact on funding 	4	4	20	Multiple signatories on accounts as per The Scout Association & Charity Commission rules and more than just these people that can view and see activity.	2	3	8	Multiple signatories on accounts as per The Scout Association & Charity Commission rules and more than just these people that can view and see activity. Audited accounts & Board of Trustees			County Treasurer	19/01/2025
E001	19/01/25	External	County Lead Volunteer	Poor Public perception	<ul style="list-style-type: none"> impact on volunteers impact on youth membership impact on income ability to access 	4	4	20	Monitoring yearly census for youth membership Monitoring social media Good working relationship with District Lead Volunteer	2	2	6	Decrease in youth membership monitored by County Trustee Board and Scout Association	Review at Trustee Board meeting following collation of census detail		County Admin	22/03/25
E002	19/01/25	External	County Lead Volunteer	Adverse publicity	<ul style="list-style-type: none"> impact on volunteers impact on youth membership impact on income ability to access 	4	4	20	Monitoring yearly census for youth membership Monitoring social media Good working relationship with District Lead Volunteer	2	2	6	By monitoring communication channels and social media			County Trustee Board	22/03/25
E003	19/01/25	External	County Lead Volunteer	Demographics - increase/decrease in youth membership	<ul style="list-style-type: none"> financial impact, lack of adult leaders 	3	3	12	Monitoring yearly census for youth membership Good working relationship with District Lead Volunteer	2	1	4	Good communication between trustee board and DLV, GLV - on-going review with relevant team	Looking to build a more cohesive relationship between groups, district and county.		County Trustee Board	22/03/25
E004	19/01/25	External	County Lead Volunteer	Demographics - lack of diversity	lack of inclusion, poor practical adjustment, scout policy	3	3	12	Ensure we are open and inclusive to all as per Scouts POR.	2	1	4	Yearly monitor of diversity and inclusion of all adult volunteers in the County following census publication	Review at Trustee Board meeting following collation of census detail		County Trustee Board	22/03/25
E005	19/01/25	External	County Chair	Government policy changes	<ul style="list-style-type: none"> availability of grant funding impact of tax regime on voluntary giving (gift-aid) impact of general legislation or regulation on activities taken 	3	3	12	Monitoring of national media communications Scout association directives and communication to appropriate roles as required Monitoring social media	2	1	4	Monitoring of national and local communications			County leadership team	22/03/25
E006	19/01/25	External	County Lead Volunteer	Scout Association Policy changes	Adult Member compliance	4	4	20	Monitoring of compliance data at County Level	1	3	4	Regular running of compliance reports in data explorer and reporting issues to DLV	Building better relationships between County and District Volunteer Development teams		Volunteer development lead	22/03/25

E007	19/01/25	External	Infrastructure lead	Third-party Policy changes (Insurance)	activities/assets/property not covered by insurances, poor due diligence of checking insurances are applicable, competence	3	3	12	Monitoring of insurance compliance at County trustee board meeting Regular review of asset register	1	1	2	Regular review of insurance compliance and asset register	Having asset register on County one drive Ensure all county and activity leads update County admin with any new/replacement		County programme team and County admin	22/03/25
OP001	19/01/25	Operational	County Chair	Contracts	<ul style="list-style-type: none"> onerous terms and conditions liabilities for non-performance, poor due diligence 	3	3	12	On-going monitoring	1	1	2	Regular review and update as legislation changes or as needed			County admin	22/03/25
OP002	19/01/25	Operational	County Lead Volunteer	Service provision - member satisfaction	<ul style="list-style-type: none"> loss of income from membership fee lack of adult leaders, loss of experience, poor volunteer experience 	4	4	20	Monitoring yearly census for youth membership Monitoring social media Good working relationship with District Lead Volunteer Presence at public events Review of received complaints	2	2	6	Good communication channels between county and district lead volunteers			County leadership team	22/03/25
OP003	19/01/25	Operational	County Lead Volunteer	Competition from other organisations	<ul style="list-style-type: none"> loss of income from membership fee lack of adult leaders, loss of experience 	2	2	6	Reviewing social media Scout association push to deliver a great programme to all Recognising what our other	2	2	6	Local knowledge of demographic and needs of each district Good communication channel between county and districts			County leadership team	22/03/25
OP004	19/01/25	Operational	County Chair	Employment issues	<ul style="list-style-type: none"> employment disputes health and safety issues claims for injury, stress, harassment, unfair dismissal equal opportunities and diversity issues adequacy of staff training low morale unsafe working hours outside of working time directive 	3	3	12	Regular communication between admin, chair and county lead volunteer	1	1	2	Ensure regular review of DSE compliance for work station Review of scout policies for employed team members Review of available training and development for role Ensure standard operating procedure in place for additional hours worked paid back in lieu time			County lead volunteer	22/03/25
OP005	22/03/25	Operational	County Chair	Employment compliance	Lack of regular review, loss of opportunities for further development or training	3	2	9	Regular communication between admin, chair and county lead volunteer	1	1	2	Formal review with County Chair and County lead volunteer			County lead volunteer	
OP006	19/01/25	Operational	County Lead Volunteer	Update to Scout Association digital tools	Lack of knowledge Increase in non compliance	3	3	12	Local go live support teams National digital champions	3	3	12	Local what's app system for managing support required National support via email	Needs close monitoring to ensure compliance		Transformation lead	22/03/25
OP007	19/01/25	Operational	County Chair	Suppliers	Failure to supply agreed service, poor reputation	3	3	12	Reviewed and monitored by county admin	1	2	3	Regular reviews at trustee board meeting			County admin	22/03/25
OP008	19/01/25	Operational	County Lead Volunteer	Adult Volunteer turnover	<ul style="list-style-type: none"> loss of experience or key technical skills volunteer recruitment lead time 	2	3	8	Review of yearly census Ability of CLV to run report on new system Programme lead to monitor ongoing skills across county	2	2	6	Programme lead to monitor skills across county			County leadership team	22/03/25
OP009	19/01/25	Operational	County chair	Employed Staff Turnover	inability to undertake day to day operations	4	4	20	Regular review and communication between chair, CLV and employed staff	2	2	6	Review and good communication channels			County chair	22/03/25
OP010	19/01/25	Operational	County Chair	Treasurer Turnover	inability to undertake day to day operations	4	4	20	Vacancy in role	4	4	20	Highlight to trustee board	Possible outsource to external book keeper		County chair	22/03/25
OP011	19/01/25	Operational	Volunteer development lead	Volunteer non-compliance of learning	volunteer non-compliance, Non-adherence Scouts policy	4	4	20	Regular communication between county and district volunteer leads (where in post)	2	2	6	Use of regular reporting from digital systems Sharing of good practice to volunteer development leads in districts	Support district lead volunteers with recruiting volunteering development leads where needed		County volunteer development lead	22/03/25
OP012	19/01/25	Operational	County Chair	Poor management of Assets - Property	Lack of proper management and maintenance of property. Loss of asset value. Insurance breaches	3	2	9	We don't currently own any property	1	1	2				County Trustee Board	22/03/25

OP013	19/01/25	Operational	County Chair	Poor management of Assets - Climbing Wall	Climbing wall unavailable for use, not covered by insurance if activities run on it, loss of asset value, dangerous.	4	4	20	Standard operating procedure for use of wall, training of users County admin monitors insurance.	2	2	6	New booking process in place Review of training for users of wall Monitoring of support from trained users. Procedure in place for reporting of broken items to county quartermaster (when appointed) Review of equipment log for compliance	More standard operating procedures in place to cover use of climbing wall		County leadership team	22/03/25
OP014	19/01/25	Operational	County Chair	Poor management of Assets - Other County Equipment	Equipment unavailable for use, theft of equipment if not secured effectively, not covered by insurance if activities run with it, loss of asset value, dangerous to	3	3	12	Asset register monitored by county admin	1	1	2	Review of asset register by county admin, highlighting to trustee board if issues arise	Needs close monitoring to ensure compliance		County leadership team County admin	22/03/25
OP015	19/01/25	Operational	County Chair	Fundraising	Negative public perception of fundraising from less than reputable sources / for reasons that would not be judged appropriate by	3	2	9	Defined event/purpose of fundraising. Appropriate financial risks noted Monitoring of social media	1	1	2	Regular review by county admin Ring fenced funds if raised for a specific project			County admin	22/03/25
OP016	19/01/25	Operational	County Lead Volunteer	General Procedures and systems (not following POR)	Not covered by SA insurance & liable to legal action. Non-compliant with HQ policy.	3	2	9	Good communication, on-going monitoring of events and processes	1	1	2	On-going monitoring of POR updates through monthly membership emails			County leadership team	22/03/25
OP017	19/01/25	Operational	County Chair	Not having (or adhering to) Asset register & management policy	Mis-management of assets, potential loss of assets, increased costs to bring assets back into compliance if mis-managed. Not gaining maximum return on our investments.	3	3	12	County admin monitoring asset register	2	1	4	Standard operating procedure to be put in place for managing assets and replacements			County leadership team County admin	22/03/25
OP018	19/01/25	Operational	County Chair	Not adhering to Expenses policy	Not following POR/Charity Commission rules, impact on reputation, impact on funds, negative publicity.	3	3	12	Expenses controlled through online system, approved by budget holder and paid through 2 signature online payment system	2	1	4	Regular review at trustee board meeting	Policy to be updated		County Admin County Chair County leadership team	22/03/25
OP019	19/01/25	Operational	County Lead Volunteer	Not adhering to Growth & Development Policy	Not following POR/Charity Commission rules, impact on reputation, impact on funds, negative publicity.	3	3	12	Monitoring of policy by trustee board	1	2	3	Regular review at trustee board meeting Involvement of growth and development team	Policy to be updated		County lead volunteer	22/03/25
OP020	19/01/25	Operational	County Chair	Incorrect usage of legacies	SA & Charity Commission rule infringement, negative public/membership perception, stakeholder relationships	3	3	12	Understanding stipulation on how funds are to be used	2	1	4	Review by county admin to ensure compliance of request			County admin	22/03/25
OP021	19/01/25	Operational	County Chair	Not having (or adhering to) disaster recovery plan.	<ul style="list-style-type: none"> Reputational risks Charity unable to operate 	4	2	12	To adopt national guidelines	2	1	4		Copy and adopt national template		County admin	22/03/25
OP022	19/01/25	Operational	County Lead Volunteer	Not following The Scout Association diversity & inclusion policies	Loss of members, not following POR, negative public perception	3	3	12	To adopt national guidelines	2	1	4		Copy and adopt national template		County Admin	22/03/25
LR001	19/01/25	Legal and Regulatory	County Chair	Compliance with legislation and regulations appropriate to the activities we undertake	Legal action, safety of members/volunteers, non-adherence to POR & loss of The Scout Association	4	3	16	Review and ongoing monitoring of regulations. Ensure any SA updates are adopted and shared	2	2	6	Ensure uptodate POR and available to be used across the County	Good communication with District trustee boards		County Trustee Board	22/03/25
LR002	19/01/25	Legal and Regulatory	County Chair	Charity commission Regulatory reporting requirements	<ul style="list-style-type: none"> regulatory action reputational risks impact on funding & risk of charity not being able to function 	4	3	16	Annual General Meeting held reliably, Charity Commission accounts reporting, trustees aware of Charity Commission	2	2	6	Ensure uptodate information on charity commission website	Good communication with District trustee boards		County Trustee Board	22/03/25

LR003	19/01/25	Legal and Regulatory	County Chair	Taxation	<ul style="list-style-type: none"> • loss of income (eg failure to utilise gift aid) • loss of mandatory or discretionary rate relief • failure to utilise tax reliefs 	2	2	6	County admin overseeing treasurer role	2	1	4	HMRC checks done by scrutineering accountants for yearly accounts	Find treasurer		County Treasurer	22/03/25
LR004	19/01/25	Legal and Regulatory	County Chair	Professional advice	<ul style="list-style-type: none"> • lack of investment strategy or management • failure to optimise fiscal position • contract risks • failure to address compliance risks, and follow 	3	3	12	Reliance on The Scout Association & Charity Commission Scrutineering by appointed accountants	2	1	4	ANY issues are reviewed by county trustee board.			County Treasurer	22/03/25
D001	19/01/25	Data protection	County Chair	Mis-management of data and non-adherence to The Scout Association policy	<ul style="list-style-type: none"> • Limited ability to operate • regulatory action • reputational risks. Access to data by volunteers, ex-volunteers & external parties who should not have access. Data held that we should not have (Non-compliance with GDPR laws) 	4	4	20	HQ policy adoption - GDPR Learning mandatory & policed	2	2	6	Monitor any policy change and adopt as needed.	Appoint data protection lead		County Lead Volunteer	22/03/25
								0				0					22/03/25

The main difference between designated funds and restricted funds is that designated funds are unrestricted funds that have been set aside for a specific purpose, while restricted funds are funds that have been given to a charity for a specific purpose and can only be spent on that purpose:

Designated funds

These funds are set aside by the trustees of a charity for a specific purpose, but can be undesignated or re-designated at any time. Designation is an administrative matter and does not legally restrict the trustees' discretion to apply the fund.

Restricted funds

These funds are given to a charity for a specific purpose and can only be spent on that purpose. The donor defines the restriction, and the charity cannot borrow the money to use for another project.