

STAFFORDSHIRE COUNTY SCOUT COUNCIL

England & Wales · Charity number 1021182

Details

Status Registered

Legal form Other

Registered 1993-05-19

Register [View on the Charity Commission register](#)

Contact

Address Kibblestone Camp
Kibblestone Road
Oulton
Stone
Staffordshire
ST15 8UJ

Phone 01785 515186

Email admin@staffordshirescouts.org.uk

Website www.staffordshirescouts.org.uk

Activities

Objects: TO PROMOTE THE DEVELOPMENT OF YOUNG PEOPLE IN ACHIEVING THEIR FULL PHYSICAL,INTELLECTUAL,SOCIAL AND SPIRITUAL POTENTIALS AS INDIVIDUALS,AS RESPONSIBLE CITIZENS AND AS MEMBERS OF THEIR LOCAL,NATIONAL AND INTERNATIONAL COMMUNITIES

Activities: The purpose of Scouting is to contribute to the development of young people in achieving their full physical, intellectual, social and spiritual potentials, as individuals, as responsible citizens and as members of their local, national and international communities.

Classification

- **How:** Provides Human Resources, Provides Services, Acts As An Umbrella Or Resource Body
- **What:** Education/training, Amateur Sport
- **Who:** Children/young People

Geography

- Staffordshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£119,938	£114,610	-	-
2024-03-31	£222,865	£288,353	-	-
2023-03-31	£275,144	£210,145	-	-
2022-03-31	£97,805	£98,058	-	-
2021-03-31	£168,918	£128,528	-	-

Trustees

Name	Role	Appointed
ELIZABETH ANNE BIRCH	Chair	2017-07-26
BRUCE MATTHEW FIELD		
CLIVE LEADER		2017-09-14
Joanne Gilbert		2016-11-21
Nathan Heath		2023-09-20
Nicholas John Cunliffe		2022-10-04
Nicholas Moss		2022-10-04
Richard Williams		2020-09-17
Ryan Kenny Capewell		2025-09-17
Shay George Norman		2020-09-17

Accounts

STAFFORDSHIRE COUNTY SCOUT COUNCIL**TRUSTEES' ANNUAL REPORT****for the period from 01/04/2024 to 31/03/2025****Reference and administration details**

Charity name
The Scout Association registered number
Registered charity number
Charity's principal address

Staffordshire County Scout Council
0152
1021182
County Office, Kibblestone International Scout Camp
Kibblestone Road
Oulton
Stone ST15 8UJ

**Names of the charity trustees
who manage the charity**

Trustee name	Office (if any)	Dates acted if not for whole year
Mrs E Birch ^{1, 4, 5}	County Chair	
Mr R Williams ^{2, 4, 5}	County Lead Volunteer	
Mrs J C Gilbert ^{4, 5}	County Treasurer	
Mr N Cunliffe		
Mr B Field ¹		
Mr N Heath		
Mr C Leader ^{1, 2}		
Mr N Moss		
Mr S Norman ²		
¹ = Nominated by County Lead Volunteer ² = Member of the Appointments Advisory Committee ⁴ = Member of the Finance Sub Committee ⁵ = Member of the Emergency Committee		

STAFFORDSHIRE COUNTY SCOUT COUNCIL

TRUSTEES' ANNUAL REPORT 2024/2025 (continued)

Names and addresses of advisors		
Type of advisor	Name	Address
Bank	Unity Trust Bank	Nine Brindley Place, Birmingham, B1 2HB
Accountants	VAST Services 1920	The Dudson Centre, Hope Street, Hanley Stoke on Trent ST1 5DD

Structure, governance, and management

Type of Governing document	Our 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 ("POR").
How the charity is constituted	Staffordshire County Scout Council ("The County") is a trust established under its rules which are common to all Scouts.
Trustee selection methods	The County Lead Volunteer is appointed by The Scout Association. The County Secretary is a part-time paid employee of the charity and is appointed by the County Executive Committee. There are 3 classifications of Trustee a) Ex officio b) Appointed by the Scout Council c) Co-opted by the Trustee Board. (POR Chapter 5)

Additional governance issues

	The County is managed by the County Trustee Board, the members of which are the 'Charity Trustees' of the County which is an educational charity. As Charity Trustees, they are responsible for complying with legislation applicable to charities. This includes the registration, keeping proper accounts and making returns to the Charity Commission as appropriate. Members of the Trustee Board are required to complete 'Essential Information for Trustee Board training within the first 6 months of joining the Board unless they have already completed the requisite training in another role. They are also required to complete mandatory GDPR, Safety and Safeguarding training. Disclosure and Barring Service checks are carried out prior to commencement of Trusteeship. These checks are repeated every five years in line with POR.
	Except for the County Secretary who is our employee, we all give our time voluntarily and receive no remuneration. Travelling and any other reasonable expenses are paid when claimed.
	We have a duty to report on the charity's public benefit in our Annual Report. We have assessed our aims, activities, and charitable objectives, which are to actively engage and support young people in their personal development, empowering them to make a positive contribution to society. We believe that we have met the Charity Commission's public benefit criteria for both the advancement of education and the advancement of citizenship or community development .

**STAFFORDSHIRE COUNTY SCOUT COUNCIL
TRUSTEES' ANNUAL REPORT 2024/2025 (continued)**

	The Scout Association complies with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales. Identifiable benefit: The way in which Scouting is carried out helps young people develop towards their full potential; this benefit is directly linked to the Purpose of Scouting. Public benefit: Scouting is a national Association open to young people aged from 4-25. Full membership is restricted to young people and adults who are willing to make the Scout Promise. The Association enables those in poverty to benefit from Scouting; while the Association charges a subscription to members under the age of 18, the benefits of Scouting are not constrained by the member's inability to pay. Locally, there are arrangements to waive subscriptions and other costs for those who cannot afford to pay. Nationally, there are funds available for uniform and activities so that young people are not excluded from activities if they are unable to pay. Any private benefits of Scouting are incidental. The benefits of Scouting are further demonstrated throughout this report.
	We have completed our review of the major risks to the charity and have annual renewal procedures in place to manage these risks. We have in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss; these include 2 signatories for all payments and comprehensive insurance policies to ensure that insurable risks are covered. We are not dependent on any particular donors.

Objectives and activities

Summary of the objects of the charity set out in its governing documents	Our Mission - Scouting in Staffordshire exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society. Our Values - 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. 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
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**STAFFORDSHIRE COUNTY SCOUT COUNCIL
TRUSTEES' ANNUAL REPORT 2024/2025 (continued)**

Summary of the main activities undertaken for the public benefit in relation to these objects	Our activities for the year continued to be in line with the Scout Association national strategy "Skills For Life: Our plan to deliver better futures". The focus of our activities was to deliver a quality programme of youth-oriented activities, Young Leader training, Queen's and King's Scout Awards and the Duke of Edinburgh Awards scheme and to provide support to adult volunteers through training and development. The programme benefits our young people by developing their self-confidence and social skills alongside practical and life skills. We welcome all young people regardless of background, faith, gender, or personal circumstances. We kept in mind the Charity Commission's guidance on public benefit at our County Trustee Board meetings.
Contribution made by volunteers	A great contribution is made by our adult volunteers, and we are grateful for the many hours they have spent listening to and encouraging our young people and working with them. Without this valuable contribution of time, energy, and expertise we would not have been able to achieve so much.

Achievements and performance

Summary of the Main achievements of the charity during the Year.	Changes to membership of Trustee Board continue to be embedded into Groups and Districts supported by Trustee Board Chairs Support Group, it's aim is to share 'good practice' throughout the County allowing dissemination of the model to Group level. Transformation has provided inspirational conversations to take place both at a County and District level, creating unique Leadership teams, that have proven to function well. The Organisation has found recruiting volunteers to roles both at Trustee and Leadership challenging across all levels. HQ Regional Team have entered negotiations to secure grant funding to directly employ a Growth Support Worker for 3 days a week focusing directly on Districts in the North of the County, its sole aim is to impact on volunteer recruitment allowing growth to Groups and maintain the sustainability of Scouting locally. The Trustee Board actively supports this potential initiative and has provisionally agreed additional 2-day financial support package to extend the service allowing full impact across the County. Scouting in Staffordshire continues to reach significant numbers of young people, we have seen an increase in membership of about 1% over the past year. At the annual census in January 2024, we recorded 10,646 members – 7,989 youth members and 2,657 adult volunteers. Our new squirrel's section for 4-6 years olds has expanded significantly during the past year. Staffordshire now has 522 members. The aim for 2025 is to increase these numbers across all sections by recruiting more adult volunteers.
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**STAFFORDSHIRE COUNTY SCOUT COUNCIL
TRUSTEES' ANNUAL REPORT 2024/2025 (continued)**

Our volunteers have shown fantastic creativity and have developed exciting programmes for our young people to engage with. Many outdoor camps, hiking adventures and experiences on the water have been had.

557 Beavers gained their Chief Scout Bronze Award; 597 Cubs their Silver Award; 228 Scouts their Gold Award; 33 Explorers their Platinum Award and 49 Explorers their Diamond Award. In addition, 67 young people earned the Bronze Duke of Edinburgh Award, 38 the Silver and 11 the Gold. 4 young people achieved the Young Leader Belt and 5 the Queen's Scout Award, the highest award for a young person.

We also recognised adults who received national awards including 8 Chief Scout Commendations, 12 Awards for Merit and 1 Bar to the Award for Merit. We also recognised people who have given specially distinguished service while holding adult roles for a period of not less than twenty years with 3 Silver Acorns, and 5 Silver Wolves awarded.

Our Remembrance Day parades, and St Georges Day celebrations went ahead as usual this year and were extremely well attended.

The Board continues to recognise the events of the Great Orme, it's challenges to the organisation, along with the need to overhaul safety considerations to protect all our members.

The County continues to actively engage with HQ to review processes and making plans to support our Adult Volunteers, ensuring our young people enjoy scouting as safely as possible.

The Trustee Board now receives quarterly reports from the County Lead Volunteer; all incidents and accidents are reviewed. No significant incidents or accidents were reported during 2024.

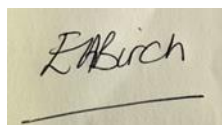
Additionally, the Trustee Board is made aware of training compliance in respect of safety, safeguard and DBS renewal. I can report Staffordshire maintains less than 1% levels, which is within HQ target level.

In Staffordshire, we want to give as many young people as possible the opportunity to experience Scouting and the chance to gain valuable skills for life. We cannot do this without the tireless work of all our volunteers

Staffordshire County Scouts were recognised by the High Sherriff of Staffordshire the citation reads

'In recognition of great and valuable service to the community'

On behalf of the Trustee Board – Thank you all !



Elizabeth Birch

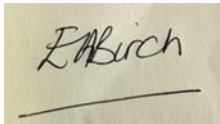
County Chair

**STAFFORDSHIRE COUNTY SCOUT COUNCIL
TRUSTEES' ANNUAL REPORT 2024/2025 (continued)**

Financial review	
Basis of Preparation	These financial statements have been prepared in accordance with the Statement of Recommended Practice Accounting and Reporting by Charities preparing their accounts in accordance with Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) (Effective 1 January 2019) and the Charities Act 2011. Staffordshire County Scout Council meets the definition of a public benefit entity under FRS102.
Brief statement of the charity's policy on reserves	We have examined the Charity's requirements for reserves considering its main risks. We have established a policy whereby the unrestricted funds not designated or invested in tangible fixed assets held should represent 6 months expenditure ensuring the provision of a suitable contingency to protect the continuity of its activities for the foreseeable future, circa £41,000 plus £10,000 to fund cashflows for large events. At the year-end the County held £120,139 (2024: £110,355) of unrestricted cash reserves.
Sources and use of Funds including investments	Our main sources of funds this year have been the County Levy, a subscription paid by all youth members (i.e., those aged 4 – 17). The majority of our income this year has been applied to covering fixed costs. Activities have been operated on the basis that they are self-funding. POR sets out the way our funds may be invested. We have therefore adopted a low-risk strategy to the investment of our funds. This does involve using an account that requires a period of notice before funds may be withdrawn. All funds are held in cash using only mainstream banks or building societies. The Trustee Board regularly monitors the levels of bank balances, and the interest rates received to ensure the group obtains maximum value and income from its banking arrangements. We do not make grants to outside organisations.

Plans for Future Periods
At the end of the Financial Year, the Trustees were able to set a budget for the year ahead and reviewed and amended our reserves policy. Over the coming year the Trustee's will continue a strategy where most activities will aim to be self-funding, but will invest in areas such as growth, activity training, and funding of new equipment.

**STAFFORDSHIRE COUNTY SCOUT COUNCIL
TRUSTEES' ANNUAL REPORT 2024/2025 (continued)**

Declaration	
The Trustees declare that they have approved the Trustees' report above.	
Signed on behalf of the charity's trustees	
Signature	
Full names	Elizabeth Birch
Position	County Chair
Date	6 August 2025

**STAFFORDSHIRE COUNTY SCOUT COUNCIL
TRUSTEES' ANNUAL REPORT 2024/2025 (continued)**

**County Treasurer's Report
For the Year Ended 31st March 2025**

The financial statements are detailed on pages 10 to 20.

The level of income and expenditure for the Charity has reduced significantly year on year. This was primarily due to reduced activity on foreign trips.

The previous year saw trips to International Camp at Kandersteg in Switzerland and the World Scout Jamboree in Korea. This year's trips were on a much-reduced scale taking Scouts to the Gilwell Takeover Camp and Roverway.

Whilst income reduced by £102,926 year on year, increases were seen in, the County Levy income of £1,639 and investment income of £2,351. The County Levy per head remained unchanged year on year, the increase coming purely from a slight increase in member numbers. Better management of cash funds into interest bearing accounts improved the investment income. These increases were offset by a decrease in income from Specific activities of £107,191 because of the change in the mix of activities. The fall being as a result of the reduction in foreign trips with underlying income from normal County supported activities remaining largely unchanged. £17,960, (2024:£21,696).

This also impacted expenditure which reduced by £174,843, with £173,020 of this reduction coming from the change in activities mix.

The general charitable costs of running the County reduced overall by £1,823. There were some small inflationary increases on some items of spend, but these were more than counteracted by the benefit of last year's County office move to Kibblestone. Whilst last year's cost included £1,520 of office move cost, this year we saw the benefit of £1,002 in rent reductions, plus some other associated administration costs. The Trustees also undertook a review of Insurances which has resulted in £884 of savings.

There was some expenditure on the restricted fund for Inclusivity, with £2,000 being spent on making Scouting more accessible.

Overall, this resulted in a net surplus for the year of £5,328 (2024: deficit £65,488). Whilst the Charity did not budget to make a surplus, this was caused by a delay in some of the anticipated projects.

The year-end cash balance of £481,201 (2024: £441,207) includes membership subscriptions paid in advance of £391,476 (2024: £347,140). From this £326,655 was paid to Scouting HQ in April 2025, the remaining £64,821 being retained within the County representing the annual County levy for 2025/26.

Total Capital Reserves stand at £142,738 (2024 £137,411).

Restricted funds are £4,092 (2024 £6,092) (see note 15) a small decrease on the previous year as the Charity continues to actively seek to distribute this fund.

Designated funds stand at £18,506k (2024 £20,964)

The remaining £120,140 is unrestricted (2024: £110,354). Within this the Charity's reserves policy ring-fences £41,000 for 6 months running cost and £10,000 for cashflow purposes.

**STAFFORDSHIRE COUNTY SCOUT COUNCIL
TRUSTEES' ANNUAL REPORT 2024/2025 (continued)**

Moving forward in 2025, the Charity already has plans to utilise some of these funds to develop growth plans in Staffordshire both with regard to starting new Groups in under-represented areas and for volunteer recruitment. There are also plans for capital investment in assets to support activities in the County.

A handwritten signature in black ink, enclosed in a light blue rectangular border. The signature appears to be 'Joanne Gilbert' written in a cursive style.

Joanne Gilbert
County Treasurer
06 August 2025

STAFFORDSHIRE COUNTY SCOUT COUNCIL

Independent Examiner's Report to the trustee Staffordshire County Scout Council

I report to the charity trustee on my examination of the accounts of the charity for the year ended 31 March 2025 which are set out on pages 11-20.

Respective responsibilities of trustee and examiner

As the charity's trustee of Staffordshire County Scout Council (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of Staffordshire County Scout Council are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since Staffordshire County Scout Council's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Chartered Institute of Management Accountants, which is one of the listed bodies.

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

1. accounting records were not kept in respect of Staffordshire County Scout Council as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.



.....
Daryl Denson ACMA
VAST
The Dudson Centre
Hope Street
Hanley
Stoke-on-Trent
ST1 5DD

Date 22/07/2025

STAFFORDSHIRE COUNTY SCOUT COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES

for the year ended 31st March 2025

Income	Note	2025			2024		
		Unrestricted Funds	Restricted Funds	Total	Unrestricted Funds	Restricted Funds	Total
HQ Membership Subscriptions		356,033	0	356,033	334,346	0	(334,346)
Less paid to Scouts		(356,033)	0	(356,033)	(334,346)	0	334,346
		0	0	0	0	0	0
Income							
Voluntary income	3	0	0	0	89	0	89
Income from specific activities for generating funds	4	50,587	0	50,587	157,778	0	157,778
Income from Investments	5	4,084	0	4,084	1,733	0	1,733
Other income sources	6	65,267	0	65,267	63,265	0	63,265
Total Income		119,938	0	119,938	222,865	0	222,865
Expenditure							
Expenditure on Specific Activities	7	65,044	2,000	67,044	238,064	900	238,964
Expenditure on Charitable Activities	8	47,566	0	47,566	49,389	0	49,389
Total Expenditure		112,610	2,000	114,610	287,453	900	288,353
Net Income/(Expenditure)		7,328	(2,000)	5,328	(64,588)	(900)	(65,488)
Reconciliation of Funds							
Total Funds brought forward		131,318	6,092	137,410	195,907	6,992	202,899
Total Funds carried forward		138,646	4,092	142,738	131,318	6,092	137,410

The annexed notes on pages 12 to 20 form part of these financial statements.

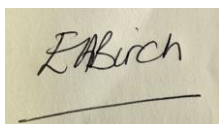
STAFFORDSHIRE COUNTY SCOUT COUNCIL

BALANCE SHEET

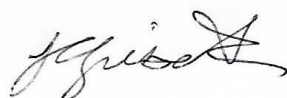
As at 31st March 2025

		2025	2024
	Notes	£	£
Fixed Assets			
Tangible Assets	10	951	1,787
Investments	11	56,380	54,884
		<u>57,331</u>	<u>56,671</u>
Current Assets			
Debtors	12	1,925	767
Cash at bank and in hand		481,201	441,207
		<u>483,126</u>	<u>441,974</u>
Liabilities			
Creditors falling due within one year	13	(397,719)	(361,234)
Net Current Assets		85,407	80,741
Net Assets		<u>142,738</u>	<u>137,411</u>
Represented by:-			
Unrestricted Funds			
General funds	14	120,140	110,355
Designated funds	14	18,506	20,964
Restricted Funds	15	4,092	6,092
Total Charity Funds	16	<u>142,738</u>	<u>137,411</u>

The financial statements were approved by the Charity's Trustees on 6 August 2025 and signed on their behalf by



E Birch
County Chair



J Gilbert
County Treasurer

The annexed notes on pages 12 to 20 form part of these financial statements.

STAFFORDSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31st March 2025

1. Accounting policies

Basis of preparation and assessment of going concern

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Effective 1 January 2019) and the Charities Act 2011.

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

The Trustees consider that there are no uncertainties about the charity's ability to continue as a going concern over the next twelve months.

Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the Trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was needed.

Where a change of accounting policy or treatment has occurred, the prior year figures have been adjusted to reflect the new treatment.

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Fund accounting

Funds held by the Charity are:

Unrestricted general funds – general funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds – these are funds set aside by the Trustees out of unrestricted general funds for specific future purposes or projects.

Restricted funds - these are funds which are to be used in accordance with specific restrictions imposed by donors, or which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.2. Going concern

The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern and there are not any significant areas of uncertainty that affect the carrying value of assets held by the Charity.

STAFFORDSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (cont'd) for the year ended 31st March 2025

1.3. Incoming resources

All incoming resources are included in the SOFA when the Charity is legally entitled to the income, and the amount can be quantified with reasonable accuracy. For legacies, entitlement is the earlier of the Charity being notified of an impending distribution or the legacy being received.

1.4. Grants payable and receivable

All grants are accounted for gross when receivable. Grants payable are recognised as expenditure when the commitment is entered into.

1.5. Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable.

Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised.

Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

1.6. Resources expended

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.

1.7. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost residual value of each asset over its expected useful life, as follows:

Boats and Trailers	10% straight line
Fixtures, fittings, and equipment	20% straight line
Computer equipment and software, activity equipment	33% straight line

1.8. Investments

Investments held as fixed assets are revalued at mid-market value at the balance sheet date and the gain or loss taken to the statement of financial activities.

1.9. Stock

Stock is valued at the lower of cost and net realisable value.

STAFFORDSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (cont'd) for the year ended 31st March 2025

1.10. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

1.11. Liabilities

Liabilities 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 obligation can be measured or estimated reliably.

1.12. Cashflow statement

The Charity is exempt from the requirement to prepare a cashflow statement because it is a small Charity.

3. Voluntary income

	Unrestricted Funds £	2025 Restricted Funds £	Total £	Unrestricted Funds £	2024 Restricted Funds £	Total £
Donations	0	0	0	89	0	89
	0	0	0	89	0	89

Government Grants

The Charity received no Government assistance during the year under review (2024: £nil)

STAFFORDSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (cont'd) for the year ended 31st March 2025

4. Specific activities for generating funds

	Unrestricted Funds £	2025 Restricted Funds £	Total £	Unrestricted Funds £	2024 Restricted Funds £	Total £
County Events	0	0	0	2,965	0	2,965
Duke of Edinburgh	8,131	0	8,131	7,547	0	7,547
International Fund	3,275	0	3,275	0	0	0
World Scout Jamboree	0	0	0	23,820	0	23,820
Kandersteg 2023	0	0	0	90,762	0	90,762
Roverway	24,120	0	24,120	21,000	0	21000
Gilwell Take Over Camp	3,865	0	3,865	500	0	500
Squirrel Day 2024	1,367	0	1,367	0	0	0
Mountain and Caving Activities	2,735	0	2,735	4,015	0	4,015
Other Income	0	0	0	0	0	0
Target Shooting Activities	300	0	300	0	0	0
Water Activities	4,405	0	4,405	3,787	0	3,787
Young Leaders & Youth Team	2,389	0	2,389	3,382	0	3,382
	<u>50,587</u>	<u>0</u>	<u>50,587</u>	<u>157,778</u>	<u>0</u>	<u>157,778</u>

5. Investment Income

	Unrestricted Funds £	2025 Restricted Funds £	Total £	Unrestricted Funds £	2024 Restricted Funds £	Total £
Bank Interest Receivable	2,588	0	2,588	46	0	46
Building Society Interest	1,496	0	1,496	1,687	0	1,687
	<u>4,084</u>	<u>0</u>	<u>4,084</u>	<u>1,733</u>	<u>0</u>	<u>1,733</u>

6. Other incoming sources

	Unrestricted Funds £	2025 Restricted Funds £	Total £	Unrestricted Funds £	2024 Restricted Funds £	Total £
County Levy	64,658	0	64,658	63,019	0	63,019
Other Miscellaneous Income	609	0	609	246	0	246
	<u>65,267</u>	<u>0</u>	<u>65,267</u>	<u>63,265</u>	<u>0</u>	<u>63,265</u>

STAFFORDSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (cont'd) for the year ended 31st March 2025

7. Specific Activities Costs

	2025			2024		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	Funds	Funds		Funds	Funds	
	£	£	£	£	£	£
Activity permits	1,869	0	1,869	1,190	0	1,190
Activities Equipment	43	0	43	798	0	798
County Events	8,120	0	8,120	8,266	0	8,266
Duke of Edinburgh	7,457	0	7,457	7,277	0	7,277
World Scout Jamboree	0	0	0	25,715	0	25,715
Kandersteg 2023	4,774	0	4,774	151,008	0	151,008
Roverway	24,579	0	24,579	20,000	0	20,000
Eurojam	0	0	0	896	0	896
Ghana 2020	0	0	0	5,330	0	5,330
Gilwell Take Over Camp	4,365	0	4,365	0	0	0
Squirrel Day 2024	1,367	0	1,367	0	0	0
International	0	0	0	0	0	0
Mountain and Caving Activities	2,956	0	2,956	4,764	0	4,764
New Section Development	2,400	0	2,400	900	0	900
Other Training Expenses	250	0	250	1,012	0	1,012
Programme Team Expenses	1,006	0	1,006	1,039	0	1,039
Water Activities	2,612	0	2,612	7,634	0	7,634
Target Shooting Activities	352	0	352	0	0	0
Transformation Programme	2,804	0	2,804	2,234	0	2,234
Other Expenditure	90	2,000	2,090	0	900	900
	65,044	2,000	67,044	238,064	900	238,964

8. Charitable activities costs

	2025			2024		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	Funds	Funds		Funds	Funds	
	£	£	£	£	£	£
Administration Salaries	22,312	0	22,312	21,278	0	21,278
AGM	1,000	0	1,000	1,314	0	1,314
Lead Volunteer Expenses	1,578	0	1,578	2,257	0	2,257
Depreciation	836	0	836	778	0	778
General Administration	12,561	0	12,561	11,131	0	11,131
Hire of Venues	111	0	111	14	0	14
Independent Examination Fees	1,068	0	1,068	1,034	0	1,034
Insurance	844	0	844	1,728	0	1,728
IT Charges	170	0	170	264	0	264
Office Move Costs	0	0	0	1,520	0	1,520
Pension Costs	1,813	0	1,813	656	0	656
Presentation and Awards	225	0	225	89	0	89
Printing, Postage and Telephone	735	0	735	1,442	0	1,442
Rent	3,600	0	3,600	4,602	0	4,602
Support Expenses	284	0	284	818	0	818
Trustee Expenses	297	0	297	98	0	98
Other Expenses	132	0	132	366	0	366
	47,566	0	47,566	49,389	0	49,389

STAFFORDSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (cont'd) for the year ended 31st March 2025

9. Trustees' remuneration and expenses

The key management personnel of the charity is the County Secretary. The benefits of the key management personnel of the Trust were salary £22,248 (2024: £21,294) and pension contribution £1,813 (2024: £656). 1 Trustee was reimbursed a total of £297 (2024: 4 Trustee's £710) for out-of-pocket expenses.

10. Tangible fixed assets

	Fixtures, Fitting & Equipment £	Total £
Cost		
At 1 st April 2024	31,691	31,691
Additions	0	0
Disposals	0	0
At 31st March 2025	31,691	31,691
Depreciation		
At 1st April 2024	29,904	29,904
Charge for the year	836	836
Disposals		0
At 31st March 2025	30,740	30,740
Net book values		
At 31st March 2025	951	951
At 31st March 2024	1,787	1,787

11. Fixed asset investments

Cash held as part of the investment portfolio

	2025 £	2024 £
Building Society Account	56,380	54,884
	<u>56,380</u>	<u>54,884</u>

STAFFORDSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (cont'd) for the year ended 31st March 2025

12. Debtors

	2025 £	2024 £
Prepayment	1,925	767
	<u>1,925</u>	<u>767</u>

13. Creditors: amounts falling due within one-year

	2025 £	2024 £
Membership Subscriptions in Advance	391,476	347,140
Fees and Deposits in Advance	1,730	2,135
Accruals and Deferred Income	4,513	11,959
	<u>397,719</u>	<u>361,234</u>

14. Unrestricted funds of the Charity

	General Fund £	Designated Fund £	Total £
At the beginning of the year	110,355	20,964	131,319
Movement in fund in the year	9,785	(2,458)	7,327
	<u>120,140</u>	<u>18,506</u>	<u>138,646</u>

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes.

The designated fund currently consists of two funds: £17,965 held in the International fund which has been set aside to support future international trips, and £541 remaining in the Roverway fund. Roverway is a trip that has already taken place and costs for which are currently being finalised.

STAFFORDSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (cont'd) for the year ended 31st March 2025

15. Restricted funds

	Opening Balance £	Net Incoming Resources £	Outgoing £	Closing Balance £
Inclusivity Fund	6,092	0	(2,000)	4,092
	<u>6,092</u>	<u>0</u>	<u>(2,000)</u>	<u>4,092</u>

Restricted funds

Restricted funds are funds which are to be used in accordance with the specific restrictions imposed by donors, or which have been raised by the charity for particular purposes.

The Inclusivity Fund represents the income earned on the Endowment Fund (which was incorporated into the Inclusivity Fund in 2011), together with other donations earmarked to be spent on the furtherance of Special Needs Scouting after deducting any eligible expenditure.

16. Analysis of net assets between funds

	Unrestricted Funds £	Unrestricted Designated Funds £	Restricted Funds £	2025 Total £	Unrestricted Funds £	Unrestricted Designated Funds £	Restricted Funds £	2024 Total £
Fund balances at 31st March								
Are represented by:								
Tangible fixed assets	951		0	951	1,787		0	1,787
Fixed asset Investments	56,380		0	56,380	54,884		0	54,884
Current assets	460,527	18,506	4,092	483,125	414,918	20,964	6,092	441,974
Less Current liabilities	(397,719)		0	(397,719)	(361,234)		0	(361,234)
Net Assets	<u>120,140</u>	<u>18,506</u>	<u>4,092</u>	<u>142,738</u>	<u>110,355</u>	<u>20,964</u>	<u>6,092</u>	<u>137,411</u>

STAFFORDSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (cont'd) for the year ended 31st March 2025

17. Capital commitments

There were no capital commitments authorised or contracted for at the year end.

18. Taxation

The Charity is exempt from taxation on any income or capital gains.

19. Related party transactions

The charity is affiliated to the Scout Association; on whose behalf It collects membership subscriptions. HQ Membership subscriptions of £356,033 in the year are shown on the Statement of Financial Activities.

20. Non-adjusting event after the financial period

There are no non-adjusting events after the financial period.

Accounts

STAFFORDSHIRE COUNTY SCOUT COUNCIL**TRUSTEES' ANNUAL REPORT****for the period from 01/04/2023 to 31/03/2024****Reference and administration details**

Charity name
The Scout Association registered number
Registered charity number
Charity's principal address

Staffordshire County Scout Council
0152
1021182
County Office, Kibblestone International Scout Camp
Kibblestone Road
Oulton
Stone ST15 8UJ

**Names of the charity trustees
who manage the charity**

Trustee name	Office (if any)	Dates acted if not for whole year
Mrs E Birch ^{1, 4, 5}	County Chair	
Mr R Williams ^{2, 4, 5}	County Lead Volunteer	
Mrs J C Gilbert ^{4, 5}	County Treasurer	
Mrs H J Wilcox ^{2, 4, 5}	County Secretary	To 20/09/2023
Mrs E M Bromley ¹		To 05/02/2024
Mr P A Creaser ^{4, 5}		To 20/09/2023
Mr N Cunliffe		
Mr N Evans ²		To 20/09/2023
Mr B Field ¹		
Mr D Hancock		To 20/09/2023
Mr N Heath		From 20/09/2023
Mr C Leader ^{1, 2}		
Mr N Moss		
Mr S Norman ²		
Mr A Preston ¹		To 20/09/2023
¹ = Nominated by County Lead Volunteer ² = Member of the Appointments Advisory Committee ⁴ = Member of the Finance Sub Committee ⁵ = Member of the Emergency Committee		

STAFFORDSHIRE COUNTY SCOUT COUNCIL

TRUSTEES' ANNUAL REPORT 2023/2024 (continued)

Names and addresses of advisors		
Type of advisor	Name	Address
Bank	Unity Trust Bank	Nine Brindley Place, Birmingham, B1 2HB
Accountants	VAST Services 1920	The Dudson Centre, Hope Street, Hanley Stoke on Trent ST1 5DD

Structure, governance, and management	
Type of Governing document	Our 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 ("POR").
How the charity is constituted	Staffordshire County Scout Council ("The County") is a trust established under its rules which are common to all Scouts.
Trustee selection methods	The County Lead Volunteer is appointed by The Scout Association. The County Secretary is a part-time paid employee of the charity and is appointed by the County Executive Committee. There are 3 classifications of Trustee a) Ex officio b) Appointed by the Scout Council c) Co-opted by the Trustee Board. (POR Chapter 5)
Additional governance issues	
	The County is managed by the County Trustee Board, the members of which are the 'Charity Trustees' of the County which is an educational charity. As Charity Trustees, they are responsible for complying with legislation applicable to charities. This includes the registration, keeping proper accounts and making returns to the Charity Commission as appropriate. Members of the Trustee Board are required to complete 'Essential Information for Trustee Board training within the first 5 months of joining the Board unless they have already completed the requisite training in another role. They are also required to complete mandatory GDPR, Safety and Safeguarding training. Disclosure and Barring Service checks are carried out prior to commencement of Trusteeship. These checks are repeated every five years in line with POR.
	Except for the County Secretary who is our employee, we all give our time voluntarily and receive no remuneration. Travelling and any other reasonable expenses are paid when claimed.
	We have a duty to report on the charity's public benefit in our Annual Report. We have assessed our aims, activities, and charitable objectives, which are to actively engage and support young people in their personal development, empowering them to make a positive contribution to society. We believe that we have met the Charity Commission's public benefit criteria for both the advancement of education and the advancement of citizenship or community development .

STAFFORDSHIRE COUNTY SCOUT COUNCIL TRUSTEES' ANNUAL REPORT 2023/2024 (continued)

	The Scout Association complies with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales. Identifiable benefit: The way in which Scouting is carried out helps young people develop towards their full potential; this benefit is directly linked to the Purpose of Scouting. Public benefit: Scouting is a national Association open to young people aged from 4-25. Full membership is restricted to young people and adults who are willing to make the Scout Promise. The Association enables those in poverty to benefit from Scouting; while the Association charges a subscription to members under the age of 18, the benefits of Scouting are not constrained by the member's inability to pay. Locally, there are arrangements to waive subscriptions and other costs for those who cannot afford to pay. Nationally, there are funds available for uniform and activities so that young people are not excluded from activities if they are unable to pay. Any private benefits of Scouting are incidental. The benefits of Scouting are further demonstrated throughout this report.
	We have completed our review of the major risks to the charity and have annual renewal procedures in place to manage these risks. We have in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss; these include 2 signatories for all payments and comprehensive insurance policies to ensure that insurable risks are covered. We are not dependent on any particular donors.

Objectives and activities

Summary of the objects of the charity set out in its governing documents	Our Mission - Scouting in Staffordshire exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society. Our Values - 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. 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
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**STAFFORDSHIRE COUNTY SCOUT COUNCIL
TRUSTEES' ANNUAL REPORT 2023/2024 (continued)**

Summary of the main activities undertaken for the public benefit in relation to these objects	Our activities for the year continued to be in line with the Scout Association national strategy "Skills For Life: Our plan to deliver better futures". The focus of our activities was to deliver a quality programme of youth-oriented activities, Young Leader training, Queen's and King's Scout Awards and the Duke of Edinburgh Awards scheme and to provide support to adult volunteers through training and development. The programme benefits our young people by developing their self-confidence and social skills alongside practical and life skills. We welcome all young people regardless of background, faith, gender, or personal circumstances. We kept in mind the Charity Commission's guidance on public benefit at our County Trustee Board meetings.
Contribution made by volunteers	A great contribution is made by our adult volunteers, and we are grateful for the many hours they have spent listening to and encouraging our young people and working with them. Without this valuable contribution of time, energy, and expertise we would not have been able to achieve so much.

Achievements and performance

Summary of the Main achievements of the charity during the Year.	The changes to membership of Trustee Board come into effect at the first Annual General Meeting following 31st March 2023. The past year has been spent developing District Trustee Boards, preparing the respective Boards for changes that must be considered in the planning for the 2024 AGM, ensuring the correct Trustee appointments can be made at their upcoming AGMs. County Conference saw the creation of Trustee Board Chairs Support Group, it's aim to share 'good practice' throughout the County then disseminating the model to Group level. Significant progress has been made in the recruitment of members of Lead Volunteer Teams. Transformation has provided inspirational conversations to take place both at a County and District level. Our new squirrel's section for 4-6 years olds has expanded significantly. Staffordshire now has 472 members. Our volunteers have shown fantastic creativity and have developed exciting programmes for our young people to engage with. Many outdoor camps, hiking adventures and experiences on the water have been had. 532 Beavers gained their Chief Scout Bronze Award; 585 Cubs their Silver Award; 255 Scouts their Gold Award; 47 Explorers their Platinum Award and 16 Explorers their Diamond Award. In addition, 100 young people earned the Bronze Duke of Edinburgh Award, 31 the Silver and 15 the Gold. 14 young people achieved the Young Leader Belt and 11 the Queen's Scout Award, the highest award for a young person. We also recognised adults who received national awards including 25 Chief Scout Commendations, 26 Awards for Merit and 3 Bar to the Award for Merit. We also recognised people who have given specially distinguished service
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STAFFORDSHIRE COUNTY SCOUT COUNCIL

TRUSTEES' ANNUAL REPORT 2023/2024 (continued)

	while holding adult roles for a period of not less than twenty years with 2 Silver Acorns, and 1 Silver Wolfs awarded. During the summer our Scout/Explorer/Network members took part in both the World Scout Jamboree in Korea and International Camp at Kandersteg in Switzerland Our Remembrance Day parades, and St Georges Day celebrations went ahead as usual this year and were extremely well attended. Scouting in Staffordshire continues to reach significant numbers of young people we have seen an increase in membership of about 1% over the past year. At the annual census in January 2024, we recorded 10,646 members – 7,989 youth members and 2,657 adult volunteers. In the year ahead we look forward to concluding our aim to reach our North Star - the significant changes for Scouting UK and how this will improve the experience for volunteers and young people. The Board recognises the events of the Great Orme, it's challenges to the organisation, along with the need to overhaul safety considerations to protect all our members. The County is actively engaging with HQ to review processes and making plans to support our Adult Volunteers, ensuring our young people enjoy scouting as safely as possible. In Staffordshire, we want to give as many young people as possible the opportunity to experience Scouting and the chance to gain valuable skills for life. We cannot do this without the tireless work of all our volunteers. On behalf of the Trustees, we thank them all. Elizabeth Birch County Chair
--	--

Financial review	
Basis of Preparation	These financial statements have been prepared in accordance with the Statement of Recommended Practice Accounting and Reporting by Charities preparing their accounts in accordance with Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) (Effective 1 January 2019) and the Charities Act 2011. Staffordshire County Scout Council meets the definition of a public benefit entity under FRS102.
Brief statement of the charity's policy on reserves	We have examined the Charity's requirements for reserves considering its main risks. We have established a policy whereby the unrestricted funds not designated or invested in tangible fixed assets held should represent 6 months expenditure ensuring the provision of a suitable contingency to protect the

**STAFFORDSHIRE COUNTY SCOUT COUNCIL
TRUSTEES' ANNUAL REPORT 2023/2024 (continued)**

	continuity of its activities for the foreseeable future, circa £31,000 plus £10,000 to fund cashflows for large events. At the year-end the County held £110,355 (2023: £111,875) of unrestricted cash reserves.
Sources and use of Funds including investments	Our main sources of funds this year have been the County Levy, a subscription paid by all youth members (i.e., those aged 4 – 17). The majority of our income this year has been applied to covering fixed costs. Activities have been operated on the basis that they are self-funding. POR sets out the way our funds may be invested. We have therefore adopted a low-risk strategy to the investment of our funds. This does involve using an account that requires a period of notice before funds may be withdrawn. All funds are held in cash using only mainstream banks or building societies. The Trustee Board regularly monitors the levels of bank balances and the interest rates received to ensure the group obtains maximum value and income from its banking arrangements. We do not make grants to outside organisations.

Plans for Future Periods

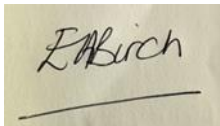
At the end of the Financial Year, the Trustees were able to set a budget for the year ahead and have also included some provision to support the transformation required to implement the new changes from the Scout Association.

Over the coming year the Trustee's will continue a strategy where most activities will aim to be self-funding, but will invest in areas such as activity training, and equipment funding.

Declaration

The Trustees declare that they have approved the Trustees' report above.

Signed on behalf of the charity's trustees

Signature	
Full names	Elizabeth Birch
Position	County Chair
Date	07 August 2024

**STAFFORDSHIRE COUNTY SCOUT COUNCIL
TRUSTEES' ANNUAL REPORT 2023/2024 (continued)**

**County Treasurer's Report
For the Year Ended 31st March 2024**

The financial statements are detailed on pages 9 to 19.

An increase in member numbers in Staffordshire meant that income from the County levy increased by £6,500 year on year. Total income from the County levy which is our main source of funds was £63,000.

The year ended with the Unrestricted (General fund) producing a deficit of £64,588 (2023: surplus £64,999). This is largely a timing difference with income received in one financial year, and expenditure taking place the next. The deficit was split £63,068 to designated funds and £1,520 to general funds.

We were finally able to embark on some international trips in this year following the suspension of foreign trips during the Covid 19 epidemic.

The summer saw both a trip to Kandersteg and the World Scout Jamboree. Financially, this meant significant expenditure in the year from our designated funds with a £58,000 reduction in funds for these two trips.

The funds from cancelled trips to Ghana and Eurojam were closed this year. A further £6,000 was paid to participants to take advantage of other opportunities and the remaining £15,000 has been transferred to a new international fund to support future international trips.

Two new designated funds were set up for future trips to Roverway and Gilwell Takeover Camp with balances totalling £1,500 at the year end.

The general fund produced a deficit of £1,500. The general fund is used for the day to day running of the charity. The income to support this is generated from the county levy, and the expenditure covers all the overheads of running the charity and providing a full programme of activities.

The County office relocated in August to Kibblestone Scout Camp. Whilst this will give future financial benefits with a reduction in rental costs, this year did see a one-off cost relating to the move of £1,500.

Excluding these costs, overheads were in line with the previous year.

Total Capital Reserves stand at £137,411 (2023 £202,899).

Restricted funds are £6,092 (2023 £6,992) (see note 15) a small decrease on the previous year as the Charity continues to actively seek to distribute this fund.

The year-end cash balance of £441,207 (2023: £487,574) includes membership subscriptions paid in advance of £347,140. From this £291,375 was paid to Scouting HQ in April 2024, the remainder being retained within the County representing the annual County levy.



Joanne Gilbert
County Treasurer
07 August 2024

STAFFORDSHIRE COUNTY SCOUT COUNCIL

Independent Examiner's Report to the trustee Staffordshire County Scout Council

I report to the charity trustee on my examination of the accounts of the charity for the year ended 31 March 2024 which are set out on pages 9-19.

Respective responsibilities of trustee and examiner

As the charity's trustee of Staffordshire County Scout Council (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of Staffordshire County Scout Council are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

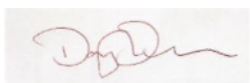
Independent examiner's statement

Since Staffordshire County Scout Council's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Chartered Institute of Management Accountants, which is one of the listed bodies.

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

1. accounting records were not kept in respect of Staffordshire County Scout Council as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.



.....
Daryl Denson ACMA
VAST
The Dudson Centre
Hope Street
Hanley
Stoke-on-Trent
ST1 5DD

STAFFORDSHIRE COUNTY SCOUT COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES

for the year ended 31st March 2024

Income	Note	2024			2023		
		Unrestricted Funds	Restricted Funds	Total	Unrestricted Funds	Restricted Funds	Total
HQ Membership Subscriptions		(334,346)	0	(334,346)	246,710	0	246,710
Less paid to Scouts		334,346	0	334,346	(246,710)	0	(246,710)
		0	0	0	0	0	0
Income							
Voluntary income	3	89	0	89	24	0	24
Income from specific activities for generating funds	4	157,778	0	157,778	218,033	0	218,033
Income from Investments	5	1,733	0	1,733	384	0	384
Other income sources	6	63,265	0	63,265	56,704	0	56,704
Total Income		222,865	0	222,865	275,144	0	275,144
Expenditure							
Expenditure on Specific Activities	7	238,064	900	238,964	161,673	0	161,673
Expenditure on Charitable Activities	8	49,389	0	49,389	48,472	0	48,472
Total Expenditure		287,453	900	288,353	210,145	0	210,145
Net Income/(Expenditure)		(64,588)	(900)	(65,488)	64,999	0	64,999
Reconciliation of Funds							
Total Funds brought forward		195,907	6,992	202,899	130,908	6,992	137,900
Total Funds carried forward		131,319	6,092	137,410	195,907	6,992	202,899

The annexed notes on pages 11 to 19 form part of these financial statements.

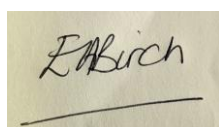
STAFFORDSHIRE COUNTY SCOUT COUNCIL

BALANCE SHEET

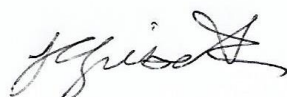
As at 31st March 2024

		2024	2023
	Notes	£	£
Fixed Assets			
Tangible Assets	10	1,787	1,268
Investments	11	54,884	53,197
		<u>56,671</u>	<u>54,465</u>
Current Assets			
Debtors	12	767	546
Cash at bank and in hand		441,207	487,574
		<u>441,974</u>	<u>488,120</u>
Liabilities			
Creditors falling due within one year	13	(361,234)	(339,686)
Net Current Assets		80,740	148,434
Net Assets		<u>137,411</u>	<u>202,899</u>
Represented by:-			
Unrestricted Funds			
General funds	14	110,354	111,874
Designated funds	14	20,965	84,033
Restricted Funds	15	6,092	6,992
Total Charity Funds	16	<u>137,411</u>	<u>202,899</u>

The financial statements were approved by the Charity's Trustees on 7 August 2024 and signed on their behalf by



E Birch
County Chair



J Gilbert
County Treasurer

STAFFORDSHIRE COUNTY SCOUT COUNCIL

The annexed notes on pages 11 to 19 form part of these financial statements.

STAFFORDSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31st March 2024

1. Accounting policies

Basis of preparation and assessment of going concern

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Effective 1 January 2019) and the Charities Act 2011.

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

The Trustees consider that there are no uncertainties about the charity's ability to continue as a going concern over the next twelve months.

Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the Trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was needed.

Where a change of accounting policy or treatment has occurred, the prior year figures have been adjusted to reflect the new treatment.

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Fund accounting

Funds held by the Charity are:

Unrestricted general funds – general funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds – these are funds set aside by the Trustees out of unrestricted general funds for specific future purposes or projects.

Restricted funds - these are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.2. Going concern

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern and there are not any significant areas of uncertainty that affect the carrying value of assets held by the charity.

STAFFORDSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (cont'd) for the year ended 31st March 2024

1.3. Incoming resources

All incoming resources are included in the SOFA when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. For legacies, entitlement is the earlier of the Charity being notified of an impending distribution or the legacy being received.

1.4. Grants payable and receivable

All grants are accounted for gross when receivable. Grants payable are recognised as expenditure when the commitment is entered into.

1.5. Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable.

Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised.

Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

1.6. Resources expended

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.

1.7. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost residual value of each asset over its expected useful life, as follows:

Boats and Trailers	10% straight line
Fixtures, fittings, and equipment	20% straight line
Computer equipment and software, activity equipment	33% straight line

1.8. Investments

Investments held as fixed assets are revalued at mid-market value at the balance sheet date and the gain or loss taken to the statement of financial activities.

1.9. Stock

Stock is valued at the lower of cost and net realisable value.

STAFFORDSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (cont'd) for the year ended 31st March 2024

1.10. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

1.11. Liabilities

Liabilities 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 obligation can be measured or estimated reliably.

2. Cashflow statement

The Charity is exempt from the requirement to prepare a cashflow statement because it is a small Charity.

3. Voluntary income

	Unrestricted Funds £	2024 Restricted Funds £	Total £	Unrestricted Funds £	2023 Restricted Funds £	Total £
Donations	89	0	89	24	0	24
	89	0	89	24	0	24

Government Grants

The Charity received no Government assistance during the year under review(2023: £nil)

STAFFORDSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (cont'd) for the year ended 31st March 2024

4. Specific activities for generating funds

	Unrestricted Funds £	2024 Restricted Funds £	Total £	Unrestricted Funds £	2023 Restricted Funds £	Total £
County Events	2,965	0	2,965	2,605	0	2,605
Duke of Edinburgh	7,547	0	7,547	6,351	0	6,351
World Scout Jamboree	23,820	0	23,820	112,442	0	112,442
Kandersteg 2023	90,762	0	90,762	87,205	0	87,205
Roverway	21,000	0	21,000	0	0	0
Gilwell Take Over Camp	500	0	500	0	0	0
Mountain and Caving Activities	4,015	0	4,015	3,295	0	3,295
Other Income	0	0	0	0	0	0
Target Shooting	0	0	0	430	0	430
Water Activities	3,787	0	3,787	3,345	0	3,345
Young Leaders & Youth Team	3,382	0	3,382	2,360	0	2,360
	<u>157,778</u>	<u>0</u>	<u>157,778</u>	<u>218,033</u>	<u>0</u>	<u>218,033</u>

5. Investment Income

	Unrestricted Funds £	2024 Restricted Funds £	Total £	Unrestricted Funds £	2023 Restricted Funds £	Total £
Bank Interest Receivable	46	0	46	18	0	18
Building Society Interest	1,687	0	1,687	366	0	366
	<u>1,733</u>	<u>0</u>	<u>1,733</u>	<u>384</u>	<u>0</u>	<u>384</u>

6. Other incoming sources

	Unrestricted Funds £	2024 Restricted Funds £	Total £	Unrestricted Funds £	2023 Restricted Funds £	Total £
County Levy	63,019	0	63,019	56,704	0	56,704
Other Miscellaneous Income	246	0	246	0	0	0
	<u>63,265</u>	<u>0</u>	<u>63,265</u>	<u>56,704</u>	<u>0</u>	<u>56,704</u>

STAFFORDSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (cont'd) for the year ended 31st March 2024

7. Specific Activities Costs

	2024			2023		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	Funds	Funds		Funds	Funds	
	£	£	£	£	£	£
Activity permits	1,190	0	1,190	615	0	615
Activities Equipment	798	0	798	1805	0	1805
County Events	8,266	0	8,266	5,654	0	5,654
Duke of Edinburgh	7,277	0	7,277	4,382	0	4,382
World Scout Jamboree	25,715	0	25,715	112,534	0	112,534
Kandersteg 2023	151,008	0	151,008	22184	0	22184
Roverway	20,000	0	20,000	0	0	0
Eurojam	896	0	896	2,593	0	2,593
Ghana 2020	5,330	0	5,330	2,014	0	2,014
International	-	0	-	7	0	7
Mountain and Caving Activities	4,764	0	4,764	3,892	0	3,892
New Section Development	900	0	900	300	0	300
Other Training Expenses	1,012	0	1,012	690	0	690
Programme Team expenses	1,039	0	1,039	518	0	518
Water Activities	7,634	0	7,634	2,652	0	2,652
Target Shooting Activities	-	0	-	451	0	451
Transformation Programme	2,234	0	2,234	913	0	913
Other Expenditure	-	900	900	468	0	468
	238,064	900	238,964	161,673	0	161,673

8. Charitable activities costs

	2024			2023		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	Funds	Funds		Funds	Funds	
	£	£	£	£	£	£
Administration Salaries	21,278	0	21,278	19,863	0	19,863
AGM	1,314	0	1,314	672	0	672
Lead Volunteer Expenses	2,257	0	2,257	1,206	0	1,206
Depreciation	778	0	778	975	0	975
General Administration	11,131	0	11,131	11,819	0	11,819
Hire of Venues	14	0	14	11	0	11
Independent Examination Fees	1,034	0	1,034	1,045	0	1,045
Insurance	1,728	0	1,728	1,705	0	1,705
IT Charges	264	0	264	411	0	411
Office Move Costs	1,520	0	1,520	0	0	0
Pension Costs	656	0	656	813	0	813
Presentation and Awards	89	0	89	75	0	75
Printing, Postage and Telephone	1,442	0	1,442	1,184	0	1,184
Rent	4,602	0	4,602	6,605	0	6,605
Support Expenses	818	0	818	78	0	78
Trustee Expenses	98	0	98	710	0	710
Other Expenses	367	0	367	1300	0	1300
	49,389	0	49,389	48,472	0	48,472

STAFFORDSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (cont'd) for the year ended 31st March 2024

9. Trustees' remuneration and expenses

The key management personnel of the charity is the County Secretary. The benefits of the key management personnel of the Trust were salary £21,294 (2023: £20,200) and pension contribution £656 (2023: £1,469). 4 Trustee's were reimbursed a total of £98 (2023: 4 Trustee's £710) for out-of-pocket expenses.

10. Tangible fixed assets

	Fixtures, Fitting & Equipment £	Total £
Cost		
At 1 st April 2023	30,394	30,394
Additions	1,297	1,297
Disposals	0	0
At 31st March 2024	31,691	31,691
Depreciation		
At 1st April 2023	29,126	29,126
Charge for the year	778	778
Disposals		0
At 31st March 2024	29,904	29,904
Net book values		
At 31st March 2024	1,787	1,787
At 31st March 2023	1,268	1,268

11. Fixed asset investments

Cash held as part of the investment portfolio

	2024 £	2023 £
Building Society Account	54,884	53,197
	54,884	53,197

STAFFORDSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (cont'd) for the year ended 31st March 2024

12. Debtors

	2024 £	2023 £
Prepayment	767	546
	<u>767</u>	<u>546</u>

13. Creditors: amounts falling due within one-year

	2024 £	2023 £
Membership Subscriptions in Advance	347,140	334,346
Fees and Deposits in Advance	2,135	175
Accruals and Deferred Income	11,959	5,165
	<u>361,234</u>	<u>339,686</u>

14. Unrestricted funds of the Charity

	General Fund £	Designated Fund £	Total £
At the beginning of the year	111,874	84,033	195,907
Movement in fund in the year	(1,520)	(63,068)	(64,588)
	<u>110,354</u>	<u>20,965</u>	<u>131,319</u>

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes.

STAFFORDSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (cont'd) for the year ended 31st March 2024

15. Restricted funds

	Opening Balance £	Net Incoming Resources £	Outgoing £	Closing Balance £
Inclusivity Fund	6,992	0	(900)	6,092
	<u>6,992</u>	<u>0</u>	<u>(900)</u>	<u>6,092</u>

Restricted funds

Restricted funds are funds which are to be used in accordance with the specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

The Inclusivity Fund represents the income earned on the Endowment Fund (which was incorporated into the Inclusivity Fund in 2011), together with other donations earmarked to be spent on the furtherance of Special Needs Scouting after deducting any eligible expenditure.

16. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	2024 Total £	Unrestricted Funds £	Restricted Funds £	2023 Total £
Fund balances at 31st March						
Are represented by:						
Tangible fixed assets	1,787	0	1,787	1,268	0	1,268
Fixed asset Investments	54,884	0	54,884	53,197	0	53,197
Current assets	435,882	6,092	441,974	481,128	6,992	488,120
Less Current liabilities	(361,234)	0	(361,234)	(339,686)	0	(339,686)
Net Assets	<u>131,319</u>	<u>6,092</u>	<u>137,411</u>	<u>195,907</u>	<u>6,992</u>	<u>202,899</u>

STAFFORDSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (cont'd) for the year ended 31st March 2024

17. Capital commitments

There were no capital commitments authorised or contracted for at the year end.

18. Taxation

The Charity is exempt from taxation on any income or capital gains.

19. Related party transactions

The charity is affiliated to the Scout Association, on whose behalf It collects membership subscriptions. HQ Membership subscriptions of £334,346 in the year are shown on the Statement of Financial Activities.

20. Non-adjusting event after the financial period

There are no non-adjusting events after the financial period.

Accounts

STAFFORDSHIRE COUNTY SCOUT COUNCIL

TRUSTEES' ANNUAL REPORT

for the period from 01/04/2022 to 31/03/2023



Reference and administration details

Charity name
The Scout Association registered number
Registered charity number
Charity's principal address

Staffordshire County Scout Council
0152
1021182
County Office, Town Meadow Way
Unit 3 Uttoxeter Business Centre
Town Meadow Way
Uttoxeter ST14 8AZ

Names of the charity trustees who manage the charity

Trustee name	Appointment	Dates	Appointment
Mr R Williams ^{4,5}	County Chair	To 16/03/2023	Staffordshire County Scout Council
Mrs J Brocklehurst ^{2,4,5}	County Commissioner	To 31/12/2022	The Scout Association
Mr R Williams ^{2,4,5}	County Lead Volunteer	From 01/01/2023	The Scout Association
Mrs J C Gilbert ^{4,5}	County Treasurer		Staffordshire County Scout Council
Mrs H J Wilcox ^{2,4,5}	County Secretary		The County Executive Committee
Miss I Boote ²	County Youth Commissioner	To 22/03/2023	Staffordshire County Scout Council
Mrs A Auckland		To 10/10/2022	Staffordshire County Scout Council
Mrs E M Bromley ¹			Staffordshire County Scout Council
Mrs E Birch ^{1,2,5}	County Chair	From 24/03/2023	Staffordshire County Scout Council
Mr P A Creaser ^{4,5}			Staffordshire County Scout Council
Mr N J Cunliffe ¹		From 26/04/2022	Staffordshire County Scout Council
Mr N Evans ²			Staffordshire County Scout Council
Mr B Field ¹			Staffordshire County Scout Council
Mr D Hancock			Staffordshire County Scout Council
Mr C Leader ²			Staffordshire County Scout Council
Mr K Levene ¹		To 13/09/2022	Staffordshire County Scout Council
Mr N Moss ¹		From 04/10/2022	Staffordshire County Scout Council
Mr S Norman ²			Staffordshire County Scout Council
Mr A Preston ¹			Staffordshire County Scout Council
¹ = Nominated by County Commissioner ² = Member of the Appointments Advisory Committee ⁴ = Member of the Finance Sub Committee ⁵ = Member of the Emergency Committee			

STAFFORDSHIRE COUNTY SCOUT COUNCIL TRUSTEES' ANNUAL REPORT 2022/2023 (continued)

Names and addresses of advisors		
Type of advisor	Name	Address
Bank	Unity Trust Bank	Nine Brindley Place, Birmingham, B1 2HB
Accountants	VAST Services 1920	The Dudson Centre, Hope Street, Hanley Stoke on Trent ST1 5DD

Structure, governance, and management	
Type of Governing document	Our 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 ("POR").
How the charity is constituted	Staffordshire County Scout Council ("The County") is a trust established under its rules which are common to all Scouts.
Trustee selection methods	The County Lead Volunteer is appointed by The Scout Association. The County Secretary is a part-time paid employee of the charity and is appointed by the County Executive Committee. All the other trustees are either (a) nominated by the County Lead Volunteer and approved or (b) directly elected at the Annual General Meeting of the charity or (c) are co-opted by the County Trustee Board.
Additional governance issues	
	The County is managed by the County Trustee Board, the members of which are the 'Charity Trustees' of the County which is an educational charity. As Charity Trustees, they are responsible for complying with legislation applicable to charities. This includes the registration, keeping proper accounts and making returns to the Charity Commission as appropriate. Members of the Trustee Board are required to complete 'Essential Information for Trustee Board training within the first 5 months of joining the Board unless they have already completed the requisite training in another role. They are also required to complete mandatory GDPR, Safety and Safeguarding training. Disclosure and Barring Service checks are carried out prior to commencement of Trusteeship. These checks are repeated every five years in line with POR.
	Except for the County Secretary who is our employee, we all give our time voluntarily and receive no remuneration. Travelling and any other reasonable expenses are paid when claimed.
	We have a duty to report on the charity's public benefit in our Annual Report. We have assessed our aims, activities, and charitable objectives, which are to actively engage and support young people in their personal development, empowering them to make a positive contribution to society. We believe that we have met the Charity Commission's public benefit criteria for both the advancement of education and the advancement of citizenship or community development. The Scout Association complies with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

**STAFFORDSHIRE COUNTY SCOUT COUNCIL
TRUSTEES' ANNUAL REPORT 2022/2023 (continued)**

	Identifiable benefit: The way in which Scouting is carried out helps young people develop towards their full potential; this benefit is directly linked to the Purpose of Scouting. Public benefit: Scouting is a national Association open to young people aged from 4-25. Full membership is restricted to young people and adults who are willing to make the Scout Promise. The Association enables those in poverty to benefit from Scouting; while the Association charges a subscription to members under the age of 18, the benefits of Scouting are not constrained by the member's inability to pay. Locally, there are arrangements to waive subscriptions and other costs for those who cannot afford to pay. Nationally, there are funds available for uniform and activities so that young people are not excluded from activities if they are unable to pay. Any private benefits of Scouting are incidental. The benefits of Scouting are further demonstrated throughout this report.
	We have completed our review of the major risks to the charity and have annual renewal procedures in place to manage these risks. We have in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss; these include 2 signatories for all payments and comprehensive insurance policies to ensure that insurable risks are covered. We are not dependent on any particular donors.

Objectives and activities

Summary of the objects of the charity set out in its governing documents	Our Mission - Scouting in Staffordshire exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society. Our Values - 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. 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
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STAFFORDSHIRE COUNTY SCOUT COUNCIL TRUSTEES' ANNUAL REPORT 2022/2023 (continued)

Summary of the main activities undertaken for the public benefit in relation to these objects	Our activities for the year continued to be in line with the Scout Association national strategy "Skills For Life: Our plan to deliver better futures". The focus of our activities was to deliver a quality programme of youth-oriented activities, Young Leader training, Queen's and King's Scout Awards and the Duke of Edinburgh Awards scheme and to provide support to adult volunteers through training and development. The programme benefits our young people by developing their self-confidence and social skills alongside practical and life skills. We welcome all young people regardless of background, faith, gender, or personal circumstances. We kept in mind the Charity Commission's guidance on public benefit at our County Trustee Board meetings.
Contribution made by volunteers	A great contribution is made by our adult volunteers, and we are grateful for the many hours they have spent listening to and encouraging our young people and working with them. Without this valuable contribution of time, energy, and expertise we would not have been able to achieve so much.

Achievements and performance

Summary of the Main achievements of the charity during the Year.	During much of the last year, we have returned to face-to-face scouting in most areas. After a drop in numbers last year, we are now well on the way to recovering to pre-pandemic numbers. In addition, our new squirrel's section for 4-6 years olds is very popular many groups are opening squirrel dreys. Our volunteers have shown fantastic creativity and have developed exciting programmes for our young people to engage with. Many outdoor camps, hiking adventures and experiences on the water have been had. The young people and the leaders have thoroughly enjoyed being back outdoors and face-to-face. 499 Beavers gained their Chief Scout Bronze Award; 489 Cubs their Silver Award; 227 Scouts their Gold Award; 44 Explorers their Platinum Award and 9 Explorers their Diamond Award. In addition, 77 young people earned the Bronze Duke of Edinburgh Award, 27 the Silver and 18 the Gold. 4 young people achieved the Young Leader Belt and 6 the Queen's Scout Award, the highest award for a young person. We also recognised adults who received national awards including 41 Chief Scout Commendations, 26 Awards for Merit and 1 Bar to the Award for Merit. We also recognised people who have given specially distinguished service while holding adult roles for a period of not less than twenty years with 6 Silver Acorns, and 3 Silver Wolves awarded. After the cancellations of previous international events, trips to South Korea for the World Scout Jamboree and Kandersteg are taking place this summer. Our Remembrance Day parades, and St Georges Day celebrations went ahead as usual this year and were extremely well attended.
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**STAFFORDSHIRE COUNTY SCOUT COUNCIL
TRUSTEES' ANNUAL REPORT 2022/2023 (continued)**

	Scouting in Staffordshire continues to reach significant numbers of young people we have seen an increase in membership of about 4% over the past year. At the annual census in January 2023, we recorded 10,543 members – 7,643 youth members and 2,900 adult volunteers. In the year ahead we look forward to working to support the implementation of the significant changes for Scouting UK and how this will improve the experience for volunteers and young people. In Staffordshire, we want to give as many young people as possible the opportunity to experience Scouting and the chance to gain valuable skills for life. We cannot do this without the tireless work of all our volunteers. On behalf of the Trustees, we thank them all. Elizabeth Birch County Chair
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Financial review	
Basis of Preparation	These financial statements have been prepared in accordance with the Statement of Recommended Practice Accounting and Reporting by Charities preparing their accounts in accordance with Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) (Effective 1 January 2019) and the Charities Act 2011. Staffordshire County Scout Council meets the definition of a public benefit entity under FRS102.
Brief statement of the charity's policy on reserves	We have examined the Charity's requirements for reserves considering its main risks. We have established a policy whereby the unrestricted funds not designated or invested in tangible fixed assets held should represent 6 months expenditure ensuring the provision of a suitable contingency to protect the continuity of its activities for the foreseeable future, circa £31,000 plus £10,000 to fund cashflows for large events. At the year-end the County held £111,875 (2022: £107,196) of unrestricted cash reserves.
Sources and use of Funds including investments	Our main sources of funds this year have been the County Levy, a subscription paid by all youth members (i.e., those aged 4 – 17). The majority of our income this year has been applied to covering fixed costs. Activities have been operated on the basis that they are self-funding. POR sets out the way our funds may be invested. We have therefore adopted a low-risk strategy to the investment of our funds. This does involve using an account that requires a period of notice before funds may be withdrawn. All funds are held in cash using only mainstream banks or building societies. The Executive Committee regularly monitors the levels of bank balances and the interest rates received to ensure the group obtains maximum value and income from its banking arrangements. We do not make grants to outside organisations.

**STAFFORDSHIRE COUNTY SCOUT COUNCIL
TRUSTEES' ANNUAL REPORT 2022/2023 (continued)**

Plans for Future Periods

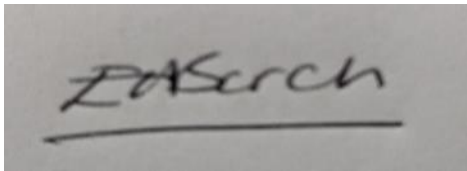
At the end of the Financial Year, the Trustees were able to set a budget for the year ahead and have also included some provision to support the transformation required to implement the new changes from the Scout Association.

Over the coming year the Trustee's will continue a strategy where most activities will aim to be self-funding, but will invest in areas such as activity training, and equipment funding.

Declaration

The Trustees declare that they have approved the Trustees' report above.

Signed on behalf of the charity's trustees

Signature	
Full names	Elizabeth Birch
Position	County Chair
Date	02 August 2023

**STAFFORDSHIRE COUNTY SCOUT COUNCIL
TRUSTEES' ANNUAL REPORT 2022/2023 (continued)**

**County Treasurer's Report
For the Year Ended 31st March 2023**

The financial statements are detailed on pages 9 to 19.

The financial year was one of recovery for the Charity following the impact of Covid 19 in the previous year.

Member numbers increased significantly year on year, bringing numbers back to pre-Covid levels. This meant an increase in the County Levy income which is our main source of funds to £56k a £10k increase over the previous year.

Income from Activities was up by £180k. Spend on core activities (water, mountain activities etc) was relatively unchanged with the increase in income being entirely due to income for foreign trips. After suspending foreign travel during Covid there are two foreign trips happening in 2023, the World Scout Jamboree and a summer trip to Kandersteg.

This was also reflected in Activities cost with an increase in expenditure for these foreign trips.

Expenditure on charitable activities was £48k an increase of £5k. This is the expenditure relating to the overheads of the Charity. Expenditure includes the running of the County office, insurances, licences, and funding of Online Scouting Manager across the County. These costs are largely fixed, but a small increase has been seen in the variable element as activity in the County increased.

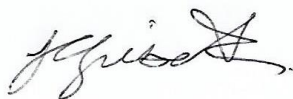
The year ended, with the Unrestricted (General) Fund producing a surplus of £64,999 (2022: deficit of £253). Of this surplus £60,321 related to foreign trips which are treated as designated funds and £4,678 to the general fund. The surplus on foreign trips is a timing difference. The trips are expected to break even and much of this money has already been committed with the trips taking place in Summer 2023.

Total Capital Reserves stand at £202,899 (2022 £137,900).

Restricted funds of £6,992 (2022 £6,992) (see note 15) remain unchanged although the Charity is actively seeking to distribute this fund.

The year-end cash balance of £487,574 includes membership subscriptions paid in advance of £246,710 of which £56,704 is retained within the County as the County Levy, the remainder being paid to HQ Scouting.

The next year will see increased activity as the Charity is able to provide a full programme and continue on its transformation journey.



Joanne Gilbert
County Treasurer
02 August 2023

STAFFORDSHIRE COUNTY SCOUT COUNCIL

Independent Examiner's Report to the trustee Staffordshire County Scout Council

I report to the charity trustee on my examination of the accounts of the charity for the year ended 31 March 2023 which are set out on pages 9-19.

Respective responsibilities of trustee and examiner

As the charity's trustee of Staffordshire County Scout Council (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of Staffordshire County Scout Council are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

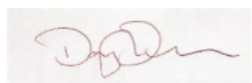
Independent examiner's statement

Since Staffordshire County Scout Council's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Chartered Institute of Management Accountants, which is one of the listed bodies.

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

1. accounting records were not kept in respect of Staffordshire County Scout Council as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.



.....
Daryl Denson ACMA
VAST
The Dudson Centre
Hope Street
Hanley
Stoke-on-Trent
ST1 5DD

Date: 01 August 2023

STAFFORDSHIRE COUNTY SCOUT COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES

for the year ended 31st March 2023

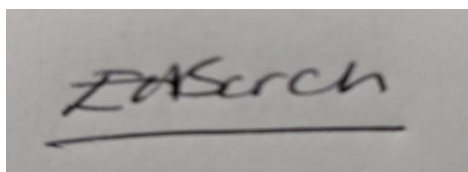
Income	Note	2023			2022		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
		Funds	Funds		Funds	Funds	
HQ Membership Subscriptions		246,710	0	246,710	208,764	0	208,764
Less paid to Scouts		(246,710)	0	(246,710)	(208,764)	0	(208,764)
		0	0	0	0	0	0
Income							
Voluntary income	3	24	0	24	12,696	0	12,696
Income from specific activities for generating funds	4	218,033	0	218,033	38,488	0	38,488
Income from Investments	5	384	0	384	229	0	229
Other income sources	6	56,704	0	56,704	46,392	0	46,392
Total Income		275,144	0	275,144	97,805	0	97,805
Expenditure							
Expenditure on Specific Activities	7	161,673	0	161,673	54,712	0	54,712
Expenditure on Charitable Activities	8	48,472	0	48,472	43,346	0	43,346
Total Expenditure		210,145	0	210,145	98,058	0	98,058
Net Income/(Expenditure)		64,999	0	64,999	(253)	0	(253)
Reconciliation of Funds							
Total Funds brought forward		130,908	6,992	137,900	131,161	6,992	138,153
Total Funds carried forward		195,907	6,992	202,899	130,908	6,992	137,900

The annexed notes on pages 11 to 19 form part of these financial statements.

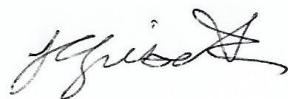
STAFFORDSHIRE COUNTY SCOUT COUNCIL

		2023	2022
	Notes	£	£
Fixed Assets			
Tangible Assets	10	1,268	1,893
Investments	11	53,197	52,831
		<u>54,465</u>	<u>54,724</u>
Current Assets			
Debtors	12	546	1,523
Cash at bank and in hand		487,574	310,661
		<u>488,120</u>	<u>312,184</u>
Liabilities			
Creditors falling due within one year	13	(339,686)	(229,008)
Net Current Assets		148,434	83,176
Net Assets		<u>202,899</u>	<u>137,900</u>
Represented by:-			
Unrestricted Funds			
General funds	14	111,874	107,196
Designated funds	14	84,033	23,712
Restricted Funds	15	6,992	6,992
Total Charity Funds	16	<u>202,899</u>	<u>137,900</u>

The financial statements were approved by the Charity's Trustees on 2 August 2023 and signed on their behalf by



E Birch
County Chair



J Gilbert
County Treasurer

The annexed notes on pages 11 to 19 form part of these financial statements.

STAFFORDSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31st March 2023

1. Accounting policies

Basis of preparation and assessment of going concern

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Effective 1 January 2019) and the Charities Act 2011.

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

The Trustees consider that there are no uncertainties about the charity's ability to continue as a going concern over the next twelve months.

1.1. Fund accounting

Funds held by the Charity are:

Unrestricted general funds – general funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds – these are funds set aside by the Trustees out of unrestricted general funds for specific future purposes or projects.

Restricted funds - these are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.2. Going concern

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern and there are not any significant areas of uncertainty that affect the carrying value of assets held by the charity.

1.3. Incoming resources

All incoming resources are included in the SOFA when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. For legacies, entitlement is the earlier of the Charity being notified of an impending distribution or the legacy being received.

1.4. Grants payable and receivable

All grants are accounted for gross when receivable. Grants payable are recognised as expenditure when the commitment is entered into.

STAFFORDSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (cont'd) for the year ended 31st March 2023

1.5. Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable.

Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised.

Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

1.6. Resources expended

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.

1.7. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost residual value of each asset over its expected useful life, as follows:

Boats and Trailers	10% straight line
Fixtures, fittings, and equipment	20% straight line
Computer equipment and software, activity equipment	33% straight line

1.8. Investments

Investments held as fixed assets are revalued at mid-market value at the balance sheet date and the gain or loss taken to the statement of financial activities.

1.9. Stock

Stock is valued at the lower of cost and net realisable value.

1.10. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

1.11. Liabilities

Liabilities 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 obligation can be measured or estimated reliably.

STAFFORDSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (cont'd) for the year ended 31st March 2023

2. Cashflow statement

The Charity is exempt from the requirement to prepare a cashflow statement because it is a small Charity.

3. Voluntary Income

	2023			2022		
	Unrestricted Funds	Restricted Funds	Total	Unrestricted Funds	Restricted Funds	Total
	£	£	£	£	£	£
Donations	24	0	24	1,400	0	1,400
Government Grants	0	0	0	11,296	0	11,296
	<u>24</u>	<u>0</u>	<u>24</u>	<u>12,696</u>	<u>0</u>	<u>12,696</u>

Government Grants

The Charity received no Government assistance during the year under review. (2022: £11,296)

4. Specific activities for generating funds

	2023			2022		
	Unrestricted Funds	Restricted Funds	Total	Unrestricted Funds	Restricted Funds	Total
	£	£	£	£	£	£
County Events	2,605	0	2,605	1,615	0	1,615
Duke of Edinburgh	6,351	0	6,351	6,155	0	6,155
World Scout Jamboree	112,442	0	112,442	17,847	0	17,847
Kandersteg 2023	87,205	0	87,205	0	0	17,848
Eurojam	0	0	0	5,227	0	5,227
Mountain and Caving Activities	3,295	0	3,295	2,535	0	2,535
Other Income	0	0	0	931	0	931
Target Shooting	430	0	430	0	0	0
Water Activities	3,345	0	3,345	1493	0	1493
Young Leaders & Youth Team	2,360	0	2,360	2,685	0	2,685
	<u>218,033</u>	<u>0</u>	<u>218,033</u>	<u>38,488</u>	<u>0</u>	<u>38,488</u>

STAFFORDSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (cont'd) for the year ended 31st March 2023

5. Investment Income

	Unrestricted Funds £	Restricted Funds £	Total £	Unrestricted Funds £	Restricted Funds £	Total £
Bank Interest Receivable	18	0	18	1	0	1
Building Society Interest	366	0	366	228	0	228
	<u>384</u>	<u>0</u>	<u>384</u>	<u>229</u>	<u>0</u>	<u>229</u>

6. Other incoming sources

	Unrestricted Funds £	2023 Restricted Funds £	Total £	Unrestricted Funds £	2022 Restricted Funds £	Total £
County Levy	56,704	0	56,704	46,392	0	46,392
	<u>56,704</u>	<u>0</u>	<u>56,704</u>	<u>46,392</u>	<u>0</u>	<u>46,392</u>

7. Specific Activities Costs

	Unrestricted Funds £	2023 Restricted Funds £	Total £	Unrestricted Funds £	2022 Restricted Funds £	Total £
Activity permits	615	0	615	0	0	0
Activities Equipment	1,805	0	1,805	0	0	0
County Events	5,654	0	5,654	3,668	0	3,668
Duke of Edinburgh	4,382	0	4,382	6,570	0	6,570
World Scout Jamboree	112,534	0	112,534	20,103	0	20,103
Kandersteg 2023	22,184	0	22,184	0	0	0
Eurojam	2,593	0	2,593	12,191	0	12,191
Ghana 2020	2,014	0	2,014	3,750	0	3,750
International	7	0	7	0	0	0
Mountain and Caving Activities	3,892	0	3,892	4,063	0	4,063
New Section Development	300	0	300	1,200	0	1,200
Other Training Expenses	690	0	690	1,280	0	1,280
Programme Expenses	0	0	0	424	0	424
Programme Team expenses	518	0	518	309	0	309
Water Activities	2,652	0	2,652	1,154	0	1,154
Target Shooting Activities	451	0	451	0	0	0
Transformation Programme	913	0	913	0	0	0
Other Expenditure	468	0	468	0	0	0
	<u>161,673</u>	<u>0</u>	<u>161,673</u>	<u>54,712</u>	<u>0</u>	<u>54,712</u>

STAFFORDSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (cont'd) for the year ended 31st March 2023

8. Charitable activities costs

	2023			2022		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	Funds	Funds		Funds	Funds	
	£	£	£	£	£	£
Administration Salaries	19,863	0	19,863	19,667	0	19,667
AGM	672	0	672	594	0	594
Lead Volunteer Expenses	1,206	0	1,206	630	0	630
Depreciation	975	0	975	2,036	0	2,036
General Administration	11,819	0	11,819	8,506	0	8,506
Hire of Venues	11	0	11	35	0	35
Independent Examination Fees	1,045	0	1,045	900	0	900
Insurance	1,705	0	1,705	1,388	0	1,388
IT Charges	411	0	411	667	0	667
Pension Costs	813	0	813	1,038	0	1,038
Presentation and Awards	75	0	75	148	0	148
Printing, Postage and Telephone	1,184	0	1,184	1,106	0	1,106
Rent	6,605	0	6,605	6,605	0	6,605
Support Expenses	78	0	78	0	0	0
Trustee Expenses	710	0	710	28	0	28
Other Expenses	1,300	0	1,300	0	0	0
	48,472	-	48,472	43,346	0	43,346

9. Trustees' remuneration and expenses

The key management personnel of the charity is the County Secretary. The benefits of the key management personnel of the Trust were salary £19,863 (2022: £19,875) and pension contribution £813 (2022: £829). 4 Trustee's were reimbursed a total of £710 (2022: 1 Trustee £28) for out-of-pocket expenses.

STAFFORDSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (cont'd) for the year ended 31st March 2023

10. Tangible fixed assets

	Fixtures, Fitting & Equipment £	Total £
Cost		
At 1 st April 2022	30,044	30,044
Additions	350	350
Disposals	0	0
At 31st March 2023	30,394	30,394
Depreciation		
At 1st April 2022	28,151	28,151
Charge for the year	975	975
Disposals		0
At 31st March 2023	29,126	29,126
Net book values		
At 31st March 2023	1,268	1,268
At 31st March 2022	1,893	1,893

11. Fixed asset investments

Cash held as part of the investment portfolio

	2023 £	2022 £
Building Society Account	53,197	52,831
	<u>53,197</u>	<u>52,831</u>

12. Debtors

	2023 £	2022 £
Prepayment	546	1,523
	<u>546</u>	<u>1,523</u>

STAFFORDSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (cont'd) for the year ended 31st March 2022

13. Creditors: amounts falling due within one-year

	2023 £	2022 £
Membership Subscriptions in Advance	334,346	224,386
Fees and Deposits in Advance	175	0
Accruals and Deferred Income	5,165	4,622
	<u>339,686</u>	<u>229,008</u>

14. Unrestricted funds of the Charity

	General Fund £	Designated Fund £	Total £
At the beginning of the year	107,196	23,712	130,908
Movement in fund in the year	4,678	60,321	64,999
	<u>111,874</u>	<u>84,033</u>	<u>195,907</u>

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes.

The designated funds all relate to foreign trips. There were two trips that were cancelled due to Covid-19 for which funds of £20,837 are still held. £7,926 relates to the Eurojam trip and £12,911 to the Ghana trip. These funds are declining as post Covid participants find alternative opportunities to utilise these funds. The remaining £63,196 relates to funds held for trips to Kandersteg and the World Scout Jamboree both of which are taking place in summer 2023.

STAFFORDSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (cont'd) for the year ended 31st March 2023

15. Restricted funds

	Opening Balance £	Net Incoming Resources £	Transfer £	Closing Balance £
Inclusivity Fund	6,992	0	0	6,992
	<u>6,992</u>	<u>0</u>	<u>0</u>	<u>6,992</u>

Restricted funds

Restricted funds are funds which are to be used in accordance with the specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

The Inclusivity Fund represents the income earned on the Endowment Fund (which was incorporated into the Inclusivity Fund in 2011), together with other donations earmarked to be spent on the furtherance of Special Needs Scouting after deducting any eligible expenditure.

16. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	2023 Total £	Unrestricted Funds £	Restricted Funds £	2022 Total £
Fund balances at 31st March						
Are represented by:						
Tangible fixed assets	1,268	0	1,268	1,893	0	1,893
Fixed asset Investments	53,197	0	53,197	52,831	0	52,831
Current assets	481,128	6,992	488,120	305,192	6,992	312,184
Less Current liabilities	(339,686)	0	(339,686)	(229,008)	0	(229,008)
Net Assets	<u>195,907</u>	<u>6,992</u>	<u>202,899</u>	<u>130,908</u>	<u>6,992</u>	<u>137,900</u>

STAFFORDSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (cont'd) for the year ended 31st March 2023

17. Capital commitments

There were no capital commitments authorised or contracted for at the year end.

18. Taxation

The Charity is exempt from taxation on any income or capital gains.

19. Related party transactions

The charity is affiliated to the Scout Association, on whose behalf It collects membership subscriptions. HQ Membership subscriptions of £246,710 in the year (2022: £208,764) are shown on the Statement of Financial Activities.

20. Non-adjusting event after the financial period

Membership numbers have recovered to pre pandemic levels. The Trustees recognise that there is still some small risk arising from the Covid-19 pandemic in relation to International Travel. Risk reviews are in place to ensure that this risk is managed.

Accounts

STAFFORDSHIRE COUNTY SCOUT COUNCIL

TRUSTEES' ANNUAL REPORT

for the period from 01/04/2021 to 31/03/2022



Reference and administration details

Charity name
The Scout Association registered number
Registered charity number
Charity's principal address

Staffordshire County Scout Council
0152
1021182
County Office, Town Meadow Way
Unit 3 Uttoxeter Business Centre
Town Meadow Way
Uttoxeter ST14 8AZ

Names of the charity trustees who manage the charity

Trustee name	Appointment	Dates	Appointment
Mrs P M Russell ^{4, 5}	County Chair	To 15/09/2021	Staffordshire County Scout Council
Mr R Williams ^{4, 5}	County Chair	From 16/03/2022	Staffordshire County Scout Council
Mrs J Brocklehurst ^{2, 4, 5}	County Commissioner		The Scout Association
Mrs J C Gilbert ^{4, 5}	County Treasurer		Staffordshire County Scout Council
Mrs H J Wilcox ^{2, 4, 5}	County Secretary		The County Executive Committee
Miss I Boote ²	County Youth Commissioner		Staffordshire County Scout Council
Mrs A Auckland		From 15/09/2021	Staffordshire County Scout Council
Mrs E M Bromley ¹			Staffordshire County Scout Council
Mrs E Birch ^{1, 2, 5}			Staffordshire County Scout Council
Mr A Bush ¹		To 15/09/2021	Staffordshire County Scout Council
Mr P A Creaser ^{4, 5}			Staffordshire County Scout Council
Mr O Dyde ¹		To 15/09/2021	Staffordshire County Scout Council
Mr N Evans ²			Staffordshire County Scout Council
Mr B Field ¹			Staffordshire County Scout Council
Mr D Hancock		From 15/09/2021	Staffordshire County Scout Council
Mr C Leader ²			Staffordshire County Scout Council
Mr K Levene ¹		From 15/09/2021	Staffordshire County Scout Council
Mr P M Mantom ⁴		To 15/09/2021	Staffordshire County Scout Council
Mr S Norman			Staffordshire County Scout Council
Mr A Preston ¹			Staffordshire County Scout Council
¹ = Nominated by County Commissioner ² = Member of the Appointments Advisory Committee ⁴ = Member of the Finance Sub Committee ⁵ = Member of the Emergency Committee			

STAFFORDSHIRE COUNTY SCOUT COUNCIL

TRUSTEES' ANNUAL REPORT 2021/2022 (continued)

Names and addresses of advisors		
Type of advisor	Name	Address
Bank	Unity Trust Bank	Nine Brindley Place, Birmingham, B1 2HB
Accountants	VAST Services 1920	The Dudson Centre, Hope Street, Hanley Stoke on Trent ST1 5DD

Structure, governance and management

Type of Governing document	Our 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 ("POR").
How the charity is constituted	The County is a trust established under its rules which are common to all Scouts.
Trustee selection methods	The County Commissioner is appointed by The Scout Association. The County Secretary is a part-time paid employee of the charity and is appointed by the County Executive Committee. All the other trustees are either (a) nominated by the County Commissioner and approved or (b) directly elected at the Annual General Meeting of the charity or (c) are co-opted by the County Executive Committee.

Additional governance issues

	The County is managed by the County Executive Committee, the members of which are the 'Charity Trustees' of the County which is an educational charity. As Charity Trustees, they are responsible for complying with legislation applicable to charities. This includes the registration, keeping proper accounts and making returns to the Charity Commission as appropriate. Members of the Executive Committee are required to complete 'Essential Information for Executive Committee's training within the first 5 months of joining the committee unless they have already completed the requisite training in another role. They are also required to complete mandatory GDPR, Safety and Safeguarding training. Disclosure and Barring Service checks are carried out prior to commencement of Trusteeship. These checks are repeated every five years in line with POR
	Except for the County Secretary who is our employee, we all give our time voluntarily and receive no remuneration. Travelling and any other reasonable expenses are paid when claimed
	We have a duty to report on the charity's public benefit in our Annual Report. We have assessed our aims, activities and charitable objectives, which are to actively engage and support young people in their personal development, empowering them to make a positive contribution to society. We believe that we have met the Charity Commission's public benefit criteria for both the advancement of education and the advancement of citizenship or community development. The Scout Association complies with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

**STAFFORDSHIRE COUNTY SCOUT COUNCIL
TRUSTEES' ANNUAL REPORT 2021/2022 (continued)**

	Identifiable benefit: The way in which Scouting is carried out helps young people develop towards their full potential; this benefit is directly linked to the Purpose of Scouting. Public benefit: Scouting is a national Association open to young people aged from 6-25. Full membership is restricted to young people and adults who are willing to make the Scout Promise. The Association enables those in poverty to benefit from Scouting; while the Association charges a subscription to members under the age of 18, the benefits of Scouting are not constrained by the member's inability to pay. Locally, there are arrangements to waive subscriptions and other costs for those who cannot afford to pay. Nationally, there are funds available for uniform and activities so that young people are not excluded from activities if they are unable to pay. Any private benefits of Scouting are incidental. The benefits of Scouting are further demonstrated throughout this report.
	We have completed our review of the major risks to the charity and have annual renewal procedures in place to manage these risks. We have in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss; these include 2 signatories for all payments and comprehensive insurance policies to ensure that insurable risks are covered. We are not dependent on any particular donors.

Objectives and activities

Summary of the objects of the charity set out in its governing documents	Our Mission - Scouting in Staffordshire exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society. Our Values - 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. 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
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STAFFORDSHIRE COUNTY SCOUT COUNCIL TRUSTEES' ANNUAL REPORT 2021/2022 (continued)

Summary of the main activities undertaken for the public benefit in relation to these objects	Our activities for the year continued to be in line with the Scout Association national strategy "Skills For Life: Our plan to deliver better futures". Face to face scouting was not possible for all of the year due to government regulations in respect of the Coronavirus pandemic. The focus of our activities was to deliver a quality programme of youth-oriented activities, Young Leader training, Queen's Scout Awards and the Duke of Edinburgh Awards scheme and to provide support to adult volunteers through training and development. The programme benefits our young people by developing their self-confidence and social skills alongside practical and life skills. We welcome all young people regardless of background, faith, gender or personal circumstances. We kept in mind the Charity Commission's guidance on public benefit at our County Executive meetings.
Contribution made by volunteers	A great contribution is made by our adult volunteers, and we are grateful for the many hours they have spent listening to and encouraging our young people and working with them. Without this valuable contribution of time, energy and expertise we would not have been able to achieve so much.

Achievements and performance

Summary of the Main achievements of the charity during the Year.	During much of the last year, we have returned to face-to-face scouting in most areas. After a drop in numbers last year, we are now well on the way to recovering to pre-pandemic numbers. In addition, our new squirrel's section for 4-6 years olds is very popular many groups are opening squirrel dreys. Our volunteers have shown fantastic creativity and have developed exciting programmes for our young people to engage with. Many outdoor camps, hiking adventures and experiences on the water have been had. The young people and the leaders have thoroughly enjoyed being back outdoors and face-to-face. 325 Beavers gained their Chief Scout Bronze Award; 390 Cubs their Silver Award; 204 Scouts their Gold Award; 8 Explorers their Platinum Award and 4 Explorers their Diamond Award. In addition, 69 young people earned the Bronze Duke of Edinburgh Award, 28 the Silver and 3 the Gold. 13 young people achieved the Young Leader Belt and 4 the Queen's Scout Award, the highest award for a young person. We also recognised adults who received national awards including 22 Chief Scout Commendations, 13 Awards for Merit and 2 Bars to the Award for Merit. We also recognised people who have given specially distinguished service while holding adult roles for a period of not less than twenty years with 5 Silver Acorns, 2 Bar to the Silver Acorn and 1 Silver Wolf awarded. After the cancellations of previous international trips, we are excited to be planning the future trips to South Korea for the World Scout Jamboree and Kandersteg.
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STAFFORDSHIRE COUNTY SCOUT COUNCIL TRUSTEES' ANNUAL REPORT 2021/2022 (continued)

	Our Remembrance Day parades, and St Georges Day celebrations went ahead as usual this year and were extremely well attended. Scouting in Staffordshire continues to reach significant numbers of young people we have seen an increase in membership of about 21% over the past year. At the annual census in January 2022, we recorded 10,118 members – 7,484 youth members and 2,634 adult volunteers. In the year ahead we look forward to working to support the implementation of the significant changes for Scouting UK and how this will improve the experience for volunteers and young people. In Staffordshire, we want to give as many young people as possible the opportunity to experience Scouting and the chance to gain valuable skills for life. We cannot do this without the tireless work of all our volunteers. On behalf of the Trustees, we thank them all.  Richard Williams County Chair
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Financial review	
Basis of Preparation	These financial statements have been prepared in accordance with the Statement of Recommended Practice Accounting and Reporting by Charities preparing their accounts in accordance with Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) (Effective 1 January 2019) and the Charities Act 2011. Staffordshire County Scout Council meets the definition of a public benefit entity under FRS102.
Brief statement of the charity's policy on reserves	We have examined the Charity's requirements for reserves considering its main risks. We have established a policy whereby the unrestricted funds not designated or invested in tangible fixed assets held should represent 6 months expenditure ensuring the provision of a suitable contingency to protect the continuity of its activities for the foreseeable future, circa £31,000 At the year end the County held £107,196 (2021: £94,686 of unrestricted cash reserves.
Sources and use of Funds including investments	Our main sources of funds this year have been the County Levy, a subscription paid by all youth members (i.e., those aged 6 – 17) and a Retail, Hospitality and Leisure Grant from East Staffordshire Borough Council as part of government coronavirus support. The majority of our income this year has been applied to covering fixed costs. POR sets out the way our funds may be invested. We have therefore adopted a low-risk strategy to the investment of our funds. This does involve using an account that requires a period of notice before funds may be withdrawn. All funds

**STAFFORDSHIRE COUNTY SCOUT COUNCIL
TRUSTEES' ANNUAL REPORT 2021/2022 (continued)**

	are held in cash using only mainstream banks or building societies. The Executive Committee regularly monitors the levels of bank balances and the interest rates received to ensure the group obtains maximum value and income from its banking arrangements. We do not make grants to outside organisations.
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Plans for Future Periods

At the end of the Financial Year, the Trustees were able to set a budget for the year ahead and have also included some provision to support the transformation required to implement the new changes from the Scout Association. This has been possible through prudent financial management and partly helped by the grant we received during last year from the local authority.

Membership, whilst on the increase, remains lower than pre-pandemic levels will have an impact going forward. The income from the annual levy will cover anticipated fixed costs for the year ahead and some additional costs of delivering activities including the transformation programme.

The Trustees have therefore agreed to continue with a strategy whereby most activities will aim to be self-funding; that small amounts from our reserves can be applied to support some activities that enable development of local scouting and grants/donations will be sought to cover costs arising from specific needs such as equipment replacement

Declaration

The Trustees declare that they have approved the Trustees' report above.

Signed on behalf of the charity's trustees

Signature	
Full names	Richard Williams
Position	County Chair
Date	10 August 2022

**STAFFORDSHIRE COUNTY SCOUT COUNCIL
TRUSTEES' ANNUAL REPORT 2021/2022 (continued)**

**County Treasurer's Report
For the Year Ended 31st March 2022**

The financial statements are detailed on pages 11 to 19

The Charity was financially impacted by Covid-19 in the year under review.

A reduction in member numbers reduced year on year income from the County Levy by £16k, and as we were unable to conduct face-to-face scouting for a large proportion of the year, income from activities also declined by £57k. The County did however benefit from a £10k Covid grant from the District Council.

With the reduction in income and high levels of uncertainty due to the pandemic, the Trustees took a cautious approach to expenditure during the year.

Expenditure on charitable activities remained in line with the previous year at £43k. This is the expenditure relating to the overheads of the Charity. Expenditure includes the running of the County office, insurances, licences, and funding of Online Scouting Manager across the County. These costs are largely fixed. The Charity did take advantage of the Government Furlough scheme at the start of the year with the County Secretary being placed on part time furlough due to the decrease in the level of activities across the County whilst face-to-face scouting was unable to take place.

Expenditure on other activities reduced by £30k year on year. This related to the reduction in activity and in particular activity on international trips.

With the prudent approach adopted by the Trustees during the year, the Unrestricted (General) Fund produced a deficit of £253 (2021: surplus of £40,390).

The Charity has been prudent and does carry reserves which will hopefully see us through these leaner times. Total reserves remain largely unchanged although the split of these funds has changed.

Total Capital Reserves stand at £137,900 (2021 £137,836); unrestricted £107,196 (2021 £130,844) which includes Designated Funds (see note 14) of £23,712 (2021 £36,158), and restricted funds of £6,992 (2021 £6,992) (see note 15). Designated funds have declined as funds ring-fenced from previously cancelled foreign trips are being utilised for other opportunities now that Covid restrictions are being relaxed.

The year-end cash balance of £310,661 includes membership subscriptions paid in advance of £224,387 of which £56,704 is retained within the County as the County Levy, the remainder being paid to HQ Scouting.

Membership numbers are now recovering, and the Charity will focus expenditure for the next year on rebuilding Scouting and a transformation programme.



Joanne Gilbert
County Treasurer
10 August 2022

STAFFORDSHIRE COUNTY SCOUT COUNCIL

Independent Examiner's Report to the trustee Staffordshire County Scout Council

I report to the charity trustee on my examination of the accounts of the charity for the year ended 31 March 2022 which are set out on pages 9-19.

Respective responsibilities of trustee and examiner

As the charity's trustee of Staffordshire County Scout Council (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of Staffordshire County Scout Council are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since Staffordshire County Scout Council's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Chartered Institute of Management Accountants, which is one of the listed bodies.

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

1. accounting records were not kept in respect of Staffordshire County Scout Council as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.



.....
Daryl Denson ACMA
VAST
The Dudson Centre
Hope Street
Hanley
Stoke-on-Trent ST1
5DD

Date: 11/08/2022.....

STAFFORDSHIRE COUNTY SCOUT COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES

for the year ended 31st March 2022

Income	Note	2022			2021		
		Unrestricted Funds	Restricted Funds	Total	Unrestricted Funds	Restricted Funds	Total
HQ Membership Subscriptions		208,764	0	208,764	221,645	0	221,645
Less paid to Scouts		(208,764)	0	(208,764)	(221,645)	0	(221,645)
		0	0	0	0	0	0
Income							
Voluntary income	3	12,696	0	12,696	10,673	0	10,673
Income from specific activities for generating funds	4	38,488	0	38,488	95,829	0	95,829
Income from Investments	5	229	0	229	200	0	200
Other income sources	6	46,392	0	46,392	62,216	0	62,216
Total Income		97,805	0	97,805	168,918	0	168,918
Expenditure							
Expenditure on Specific Activities	7	54,712	0	54,712	84,853	0	84,853
Expenditure on Charitable Activities	8	43,346	0	43,346	43,675	0	43,675
Total Expenditure		98,058	0	98,058	128,528	0	128,528
Net Income/(Expenditure)		(253)	0	(253)	40,390	0	40,390
Transfer between funds							
Net movement of funds							
Reconciliation of Funds							
Total Funds brought forward		130,844	6,992	137,836	90,454	6,992	97,446
Total Funds carried forward		130,591	6,992	137,583	130,844	6,992	137,836

Unrestricted funds include Designated Funds

The annexed notes on pages 11 to 19 form part of these financial statements.

STAFFORDSHIRE COUNTY SCOUT COUNCIL

BALANCE SHEET

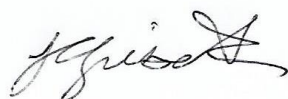
As at 31st March 2022

		2022	2021
	Notes	£	£
Fixed Assets			
Tangible Assets	10	1,893	3,929
Investments	11	52,831	52,603
		<u>54,724</u>	<u>56,532</u>
Current Assets			
Debtors	12	1,523	1,776
Cash at bank and in hand		310,661	278,753
		<u>312,184</u>	<u>280,529</u>
Liabilities			
Creditors falling due within one year	13	(229,008)	(199,225)
Net Current Assets		83,176	81,304
Net Assets		<u>137,900</u>	<u>137,836</u>
Represented by:-			
Unrestricted Funds			
General funds	14	107,196	94,686
Designated funds	14	23,712	36,158
Restricted Funds	15	6,992	6,992
Total Charity Funds	16	<u>137,900</u>	<u>137,836</u>

The financial statements were approved by the Charity's Trustees on 10 August 2022 and signed on their behalf by



R Williams
County Chair



J Gilbert
County Treasurer

The annexed notes on pages 11 to 19 form part of these financial statements.

STAFFORDSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31st March 2022

1. Accounting policies

Basis of preparation and assessment of going concern

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Effective 1 January 2019) and the Charities Act 2011.

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

The Trustees consider that there are no uncertainties about the charity's ability to continue as a going concern over the next twelve months.

Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the Trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was needed.

Where a change of accounting policy or treatment has occurred, the prior year figures have been adjusted to reflect the new treatment.

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Fund accounting

Funds held by the Charity are:

Unrestricted general funds – general funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds – these are funds set aside by the Trustees out of unrestricted general funds for specific future purposes or projects.

Restricted funds - these are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.2. Going concern

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern and there are not any significant areas of uncertainty that affect the carrying value of assets held by the charity.

STAFFORDSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (cont'd) for the year ended 31st March 2022

1.3. Incoming resources

All incoming resources are included in the SOFA when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. For legacies, entitlement is the earlier of the Charity being notified of an impending distribution or the legacy being received.

1.4. Grants payable and receivable

All grants are accounted for gross when receivable. Grants payable are recognised as expenditure when the commitment is entered into.

1.5. Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable.

Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised.

Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

1.6. Resources expended

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.

1.7. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost residual value of each asset over its expected useful life, as follows:

Boats and Trailers	10% straight line
Fixtures, fittings and equipment	20% straight line
Computer equipment and software, activity equipment	33% straight line

1.8. Investments

Investments held as fixed assets are revalued at mid-market value at the balance sheet date and the gain or loss taken to the statement of financial activities.

1.9. Stock

Stock is valued at the lower of cost and net realisable value.

STAFFORDSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (cont'd) for the year ended 31st March 2022

1.10. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

1.11. Liabilities

Liabilities 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 obligation can be measured or estimated reliably.

2. Cashflow statement

The Charity is exempt from the requirement to prepare a cashflow statement because it is a small Charity.

3. Voluntary income

	Unrestricted Funds £	2022 Restricted Funds £	Total £	Unrestricted Funds £	2021 Restricted Funds £	Total £
Donations	1,400	0	1,400	25	0	25
Government Grants	11,296	0	11,296	10,648	0	10,648
	<u>12,696</u>	<u>0</u>	<u>12,696</u>	<u>10,673</u>	<u>0</u>	<u>10,673</u>

Government Grants

During the year the charity received £10,000 (2021 £10,000) from East Staffs Borough Council towards the impact of Covid-19.

The Charity also received £1,296 (2021 £648) from HMRC in respect of the Job Retention Scheme.

The amount of grants recognised in the financial statements was £11,296 (2021 £10,648)

There were no unfulfilled conditions at the year end.

The Charity received no other form of government assistance.

STAFFORDSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (cont'd) for the year ended 31st March 2022

4. Specific activities for generating funds

	Unrestricted Funds £	2022 Restricted Funds £	Total £	Unrestricted Funds £	2021 Restricted Funds £	Total £
County Events	1,615	0	1,615	646	0	646
Duke of Edinburgh	6,155	0	6,155	3,498	0	3,498
Eurojam	5,227	0	5,227	9,353	0	9,353
Ghana 2020	0	0	0	82,036	0	82,036
Mountain and Caving Activities	2,535	0	2,535	(10)	0	(10)
Other Income	931	0	931	0	0	0
Training	0	0	0	30	0	30
Water Activities	1,493	0	1,493	0	0	0
World Scout Jamboree	17,847	0	17,847	30	0	30
Young Leaders & Youth Team	2,685	0	2,685	245	0	245
	<u>38,488</u>	<u>0</u>	<u>38,488</u>	<u>95,829</u>	<u>0</u>	<u>95,829</u>

5. Investment Income

	Unrestricted Funds £	2022 Restricted Funds £	Total £	Unrestricted Funds £	2021 Restricted Funds £	Total £
Bank Interest Receivable	1	0	1	2	0	2
Building Society Interest	228	0	228	198	0	198
	<u>229</u>	<u>0</u>	<u>229</u>	<u>200</u>	<u>0</u>	<u>200</u>

6. Other incoming sources

	Unrestricted Funds £	2022 Restricted Funds £	Total £	Unrestricted Funds £	2021 Restricted Funds £	Total £
County Levy	46,392	0	46,392	62,216	0	62,216
	<u>46,392</u>	<u>0</u>	<u>46,392</u>	<u>62,216</u>	<u>0</u>	<u>62,216</u>

STAFFORDSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (cont'd) for the year ended 31st March 2022

7. Specific Activities Costs

	2022			2021		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	Funds	Funds		Funds	Funds	
	£	£	£	£	£	£
County Events	3,668	0	3,668	141	0	141
Duke of Edinburgh	6,570	0	6,570	2,665	0	2,665
Eurojam	12,191	0	12,191	19,988	0	19,988
Ghana 2020	3,750	0	3,750	60,266	0	60,266
Mountain and Caving Activities	4,063	0	4,063	481	0	481
New Section Development	1,200	0	1,200	0	0	0
Other Training Expenses	1,280	0	1,280	856	0	856
Programme Expenses	424	0	424	175	0	175
Programme team expenses	309	0	309	41	0	41
Water Activities	1,154	0	1,154	240	0	240
World Scout Jamboree	20,103	0	20,103	0	0	0
	54,712	0	54,712	84,853	0	84,853

8. Charitable activities costs

	2022			2021		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	Funds	Funds		Funds	Funds	
	£	£	£	£	£	£
Administration Salaries	19,667	0	19,667	19,242	0	19,242
AGM	594	0	594	0	0	0
Commissioner Expenses	630	0	630	39	0	39
Depreciation	2,036	0	2,036	2,937	0	2,937
General Administration	8,506	0	8,506	10,536	0	10,536
Hire of Venues	35	0	35	0	0	0
Independent Examination Fees	900	0	900	900	0	900
Insurance	1,388	0	1,388	824	0	824
IT Charges	667	0	667	668	0	668
Pension Costs	1,038	0	1,038	980	0	980
Presentation and Awards	148	0	148	0	0	0
Printing, Postage and Telephone	1,106	0	1,106	1,064	0	1,064
Rent	6,605	0	6,605	6,467	0	6,467
Trustee Expenses	28	0	28	18	0	18
	43,346	0	43,346	43,675	0	43,675

STAFFORDSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (cont'd) for the year ended 31st March 2022

9. Trustees' remuneration and expenses

The key management personnel of the charity is the County Secretary who is also a trustee. The remuneration was paid under the authority of the "POR" governing document. The benefits of the key management personnel of the Trust were salary £19,875 (2021: £19,242) and pension contribution £829 (2021: £980). 1 Trustee was reimbursed a total of £28 (2021: 1 trustee £18) for out-of-pocket expenses.

10. Tangible fixed assets

	Fixtures, Fitting & Equipment £	Total £
Cost		
At 1 st April 2021	30,044	30,044
Additions	0	0
Disposals	0	0
At 31st March 2022	30,044	30,044
Depreciation		
At 1st April 2021	26,115	26,115
Charge for the year	2,036	2,036
Disposals	0	0
At 31st March 2022	28,151	28,151
Net book values		
At 31st March 2022	1,893	1,893
At 31st March 2021	3,929	3,929

STAFFORDSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (cont'd) for the year ended 31st March 2022

11. Fixed asset investments

Cash held as part of the investment portfolio

	2022 £	2021 £
Building Society Account	52,831	52,603
	<u>52,831</u>	<u>52,603</u>

12. Debtors

	2022 £	2021 £
Prepayment	1,523	1,776
	<u>1,523</u>	<u>1,776</u>

13. Creditors: amounts falling due within one-year

	2022 £	2021 £
Membership Subscriptions in Advance	224,386	196,270
Fees and Deposits in Advance	0	391
Accruals and Deferred Income	4,622	2,564
	<u>229,008</u>	<u>199,225</u>

14. Unrestricted funds of the Charity

	General Fund £	Designated Fund £	Total £
At the beginning of the year	94,686	36,158	130,844
Movement in fund in the year	12,193	(12,447)	(253)
Prior year adjustment	318	0	318
	<u>107,196</u>	<u>23,712</u>	<u>130,908</u>

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

STAFFORDSHIRE COUNTY SCOUT COUNCIL

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes

NOTES TO THE FINANCIAL STATEMENTS (cont'd) for the year ended 31st March 2022

15. Restricted funds

	Opening Balance £	Net Incoming Resources £	Transfer £	Closing Balance £
Inclusivity Fund	6,992	0	0	6,992
	<u>6,992</u>	<u>0</u>	<u>0</u>	<u>6,992</u>

Restricted funds

Restricted funds are funds which are to be used in accordance with the specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

The Inclusivity Fund represents the income earned on the Endowment Fund (which was incorporated into the Inclusivity Fund in 2011), together with other donations earmarked to be spent on the furtherance of Special Needs Scouting after deducting any eligible expenditure.

16. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	2022 Total £	Unrestricted Funds £	Restricted Funds £	2021 Total £
Fund balances at 31st March						
Are represented by:						
Tangible fixed assets	1,893	0	1,893	3,929	0	3,929
Fixed asset Investments	52,831	0	52,831	52,603	0	52,603
Current assets	305,192	6,992	312,184	273,537	6,992	280,529
Less Current liabilities	(229,008)	0	(229,008)	(199,225)	0	(199,225)
Net Assets	<u>130,908</u>	<u>6,992</u>	<u>137,900</u>	<u>130,844</u>	<u>6,992</u>	<u>137,836</u>

STAFFORDSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (cont'd) for the year ended 31st March 2022

17. Capital commitments

There were no capital commitments authorised or contracted for at the year end.

18. Taxation

The Charity is exempt from taxation on any income or capital gains.

19. Related party transactions

The charity is affiliated to the Scout Association, on whose behalf it collects membership subscriptions. HQ Membership subscriptions of £208,764 in the year are shown on the Statement of Financial Activities.

20. Non-adjusting event after the financial period

The trustees recognise that there is still some risk arising from the Covid-19 pandemic. Membership numbers are recovering post pandemic, but there is still some uncertainty around the ability to fundraise to support activities. The trustees are regularly reviewing the impact of Covid-19 and actively pursuing risk management policies to guide the Charity through this uncertain time.

Accounts

STAFFORDSHIRE COUNTY SCOUT COUNCIL

TRUSTEES' ANNUAL REPORT

for the period from 01/04/2020 to 31/03/2021



Reference and administration details

Charity name
The Scout Association registered number
Registered charity number
Charity's principal address

Staffordshire County Scout Council
0152
1021182
County Office, Town Meadow Way
Unit 3 Uttoxeter Business Centre
Town Meadow Way
Uttoxeter ST14 8AZ

Names of the charity trustees who manage the charity

Trustee name	Appointment	Dates	Appointment
Mrs P M Russell ^{4, 5}	County Chair		Staffordshire County Scout Council
Mrs J Brocklehurst ^{2, 4, 5}	County Commissioner		The Scout Association
Mrs J C Gilbert ^{4, 5}	County Treasurer		Staffordshire County Scout Council
Mrs H J Wilcox ^{2, 4, 5}	County Secretary		The County Executive Committee
Miss I Boote ²	County Youth Commissioner	From 15/07/2020	Staffordshire County Scout Council
Mrs E M Bromley			Staffordshire County Scout Council
Mrs E Birch ^{1, 2, 5}			Staffordshire County Scout Council
Mr A Bush ¹			Staffordshire County Scout Council
Mr P A Creaser ^{4, 5}			Staffordshire County Scout Council
Mr O Dyde ¹			Staffordshire County Scout Council
Mr N Evans ²		From 17/09/2020	Staffordshire County Scout Council
Mr B Field ¹			Staffordshire County Scout Council
Mr C Leader ²			Staffordshire County Scout Council
Mr P M Mantom ⁴			Staffordshire County Scout Council
Mr S Norman		From 17/09/2020	Staffordshire County Scout Council
Mr A Preston ¹			Staffordshire County Scout Council
Mr R Williams		From 17/09/2020	Staffordshire County Scout Council
¹ = Nominated by County Commissioner			
² = Member of the Appointments Advisory Committee			
⁴ = Member of the Finance Sub Committee			
⁵ = Member of the Emergency Committee			

**STAFFORDSHIRE COUNTY SCOUT COUNCIL
TRUSTEES' ANNUAL REPORT 2020/2021 (continued)**

Names and addresses of advisors		
Type of advisor	Name	Address
Bank	Unity Trust Bank	Nine Brindley Place, Birmingham, B1 2HB
Accountants	VAST Services 1920	The Dudson Centre, Hope Street, Hanley Stoke on Trent ST1 5DD

Structure, governance and management	
Type of Governing document	Our 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 ("POR").
How the charity is constituted	The County is a trust established under its rules which are common to all Scouts.
Trustee selection methods	The County Commissioner is appointed by The Scout Association. The County Secretary is a part-time paid employee of the charity and is appointed by the County Executive Committee. All the other trustees are either (a) nominated by the County Commissioner and approved or (b) directly elected at the Annual General Meeting of the charity or (c) are co-opted by the County Executive Committee.
Additional governance issues	
	The County is managed by the County Executive Committee, the members of which are the 'Charity Trustees' of the County which is an educational charity. As Charity Trustees, they are responsible for complying with legislation applicable to charities. This includes the registration, keeping proper accounts and making returns to the Charity Commission as appropriate. Members of the Executive Committee are required to complete 'Essential Information for Executive Committee's training within the first 5 months of joining the committee unless they have already completed the requisite training in another role. They are also required to complete mandatory GDPR, Safety and Safeguarding training. Disclosure and Barring Service checks are carried out prior to commencement of Trusteeship. These checks are repeated every five years in line with POR
	Except for the County Secretary who is our employee, we all give our time voluntarily and receive no remuneration. Travelling and any other reasonable expenses are paid when claimed
	We have a duty to report on the charity's public benefit in our Annual Report. We have assessed our aims, activities and charitable objectives, which are to actively engage and support young people in their personal development, empowering them to make a positive contribution to society. We believe that we have met the Charity Commission's public benefit criteria for both the advancement of education and the advancement of citizenship or community development. The Scout Association complies with the two key principles set by the Commission with regard to public benefit:

**STAFFORDSHIRE COUNTY SCOUT COUNCIL
TRUSTEES' ANNUAL REPORT 2020/2021 (continued)**

	Identifiable benefit: The way in which Scouting is carried out helps young people develop towards their full potential; this benefit is directly linked to the Purpose of Scouting. Public benefit: Scouting is a national Association open to young people aged from 6-25. Full membership is restricted to young people and adults who are willing to make the Scout Promise. The Association enables those in poverty to benefit from Scouting; while the Association charges a subscription to members under the age of 18, the benefits of Scouting are not constrained by the member's inability to pay. Locally, there are arrangements to waive subscriptions and other costs for those who cannot afford to pay. Nationally, there are funds available for uniform and activities so that young people are not excluded from activities if they are unable to pay. Any private benefits of Scouting are incidental. The benefits of Scouting are further demonstrated throughout this report.
	We have completed our review of the major risks to the charity and have annual renewal procedures in place to manage these risks. We have in place systems of internal controls that are designed to provide reasonable assurance against material mismanagement or loss; these include 2 signatories for all payments and comprehensive insurance policies to ensure that insurable risks are covered. We are not dependent on any particular donors.

Objectives and activities

Summary of the objects of the charity set out in its governing documents	Our Mission - Scouting in Staffordshire exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society. Our Values - 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. 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
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**STAFFORDSHIRE COUNTY SCOUT COUNCIL
TRUSTEES' ANNUAL REPORT 2020/2021 (continued)**

Summary of the main activities undertaken for the public benefit in relation to these objects	Our activities for the year continued to be in line with the Scout Association national strategy "Skills For Life: Our plan to deliver better futures" though at the very end of the year, face to face scouting was suspended in line with the government regulations in respect of the Coronavirus pandemic. The focus of our activities was to deliver a quality programme of youth-oriented activities, Young Leader training, Queen's Scout Awards and the Duke of Edinburgh Awards scheme and to provide support to adult volunteers through training and development. The programme benefits our young people by developing their self-confidence and social skills alongside practical and life skills. We welcome all young people regardless of background, faith, gender or personal circumstances. We kept in mind the Charity Commission's guidance on public benefit at our County Executive meetings.
Contribution made by volunteers	A great contribution is made by our adult volunteers, and we are grateful for the many hours they have spent listening to and encouraging our young people and working with them. Without this valuable contribution of time, energy and expertise we would not have been able to achieve so much.

Achievements and performance

Summary of the Main achievements of the charity during the Year.	During much of the last year, we have been unable to deliver face-to-face scouting because of the Coronavirus pandemic. However, our volunteers have shown incredible ingenuity and resilience and across the county have developed digital 'meetings' for many young people enabling them to continue to work towards their badges and awards and to stay connected with their friends. 307 Beavers gained their Chief Scout Bronze Award; 267 Cubs their Silver Award; 117 Scouts their Gold Award; 16 Explorers their Platinum Award and 14 Explorers their Diamond Award. In addition, 27 young people earned the Bronze Duke of Edinburgh Award, 10 the Silver and 8 the Gold. 11 young people achieved the Young Leader Belt and 2 the Queen's Scout Award, the highest award for a young person. We also recognised adults who received national awards including 27 Chief Scout Commendations, 31 Awards for Merit and 2 Bars to the Award for Merit. We also recognised people who have given specially distinguished service while holding adult roles for a period of not less than twenty years with 2 Silver Acorns, one the Bar to the Silver Acorn and one Silver Wolf awarded. It was with regret that we had to cancel our plans for a large-scale weekend of activities at Beaudesert Camp Site and we had to cancel two international trips – one to Ghana and one to the Eurojam in Poland.
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**STAFFORDSHIRE COUNTY SCOUT COUNCIL
TRUSTEES' ANNUAL REPORT 2020/2021 (continued)**

	But we were creative and held our St Georges Day celebrations on-line with young people and adults across the County coming together 'virtually' to renew their promise. Scouting in Staffordshire continues to reach significant numbers of young people but not surprisingly, we have seen a reduction in membership of about 25% over the past year. At the annual census in January 2021, we recorded 8,746 members – 6,196 youth members and 2,550 adult volunteers. But in March 2021 as we were able to start meeting again in small groups outside, leaders are reporting that new members are starting to join. In Staffordshire, we want to give as many young people as possible the opportunity to experience Scouting and the chance to gain valuable skills for life. We cannot do this without the tireless work of all our volunteers. On behalf of the Trustees, we thank them all. Pat Russell County Chair
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Financial review	
Basis of Preparation	These financial statements have been prepared in accordance with the Statement of recommended Practice Accounting and Reporting by Charities preparing their accounts in accordance with Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) (Effective 1 January 2019) and the Charities Act 2011. Staffordshire County Scout Council meets the definition of a public benefit entity under FRS102.
Brief statement of the charity's policy on reserves	We have examined the charity's requirements for reserves considering its main risks. We have established a policy whereby the unrestricted funds not designated or invested in tangible fixed assets held should represent 6 months expenditure ensuring the provision of a suitable contingency to protect the continuity of its activities for the foreseeable future, circa £31,000 At the year end the County held £74,312 of unrestricted cash reserves.
Sources and use of Funds including investments	Our main sources of funds this year have been the County Levy, a subscription paid by all youth members (i.e., those aged 6 – 17) and a Retail, Hospitality and Leisure Grant from East Staffordshire Borough Council as part of government coronavirus support The majority of our income this year has been applied to covering fixed costs. POR sets out the way our funds may be invested. We have therefore adopted a low-risk strategy to the investment of our funds. This does involve using an account that requires a period of notice before funds may be withdrawn. All funds are held in cash using only mainstream banks or building societies. The Executive Committee regularly monitors the levels of bank balances and the interest rates received to ensure the group obtains maximum value and income from its banking arrangements. We do not make grants to outside organisations.

**STAFFORDSHIRE COUNTY SCOUT COUNCIL
TRUSTEES' ANNUAL REPORT 2020/2021 (continued)**

Plans for Future Periods

At the end of the Financial Year, the Trustees had to take account of the restrictions placed on activities as a result of the coronavirus pandemic and the potential for income generating activity in the year ahead.

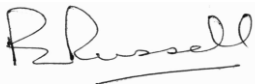
The reduction in membership will have an impact going forward. The income from the annual levy will cover anticipated fixed costs for the year ahead but not cover additional costs of delivering activities.

The Trustees have therefore agreed a strategy whereby most activities will aim to be self-funding; that small amounts from our reserves can be applied to support some activities that enable development of local scouting and grants/donations will be sought to cover costs arising from specific needs such as equipment replacement

Declaration

The Trustees declare that they have approved the Trustees' report above.

Signed on behalf of the charity's trustees

Signature	
Full names	Patricia Mary Russell
Position	County Chair
Date	4 August 2021

**STAFFORDSHIRE COUNTY SCOUT COUNCIL
TRUSTEES' ANNUAL REPORT 2020/2021 (continued)**

**County Treasurer's Report
For the Year Ended 31st March 2021**

The financial statements are detailed on pages 10 to 20

Covid -19 has not hugely impacted the charity in financial terms for the financial year ending March 2021.

Income was largely unaffected as our main source of income (the County Levy) was received at the start of the year in the early days of the pandemic. The County was also fortunate to receive a Grant of £10,000 from the District Council.

Covid-19 did however severely restrict the activities of the charity during the year.

Activities that had been planned were largely cancelled and refunds issued to participants.

Foreign trips to Ghana and Eurojam in Poland had to be cancelled. This has led to insurance claims to recoup monies lost and the repayment of monies to participants.

The majority of the expenditure in the year related to overheads, including the running of the county office, insurances, licences etc and the continuing funding of Online Scouting Manager across the County.

With the reduced level of activity, the County Secretary was placed on part time furlough for a proportion of the year and the County took advantage of the Government furlough scheme.

With income levels largely unaffected and reduced levels of activity the Unrestricted (General) Fund produced a surplus of £40,390 (2020: deficit of £43,400). Income from the County Levy was £62,216 (2020: £49,010) and £200 was generated from investments. £91,000 of the income related to refunds on the cancelled foreign trips.

Expenditure on overheads was £43,675 (2020: £50,696), and £80,000 of expenditure related to refunds back to participants on foreign trips. In line with charity commission guidelines any fundraised monies which could not be identified to individuals have been retained within the Charity and remain within designated funds to be used for future events.

Whilst the current year has seen an increase in funds the Trustees are cautious about the finances of the Charity in the next few years. Numbers in scouting have dropped by 25% during the pandemic which will mean that income for the current financial year from the County Levey will be reduced by £16,000 and it is likely that it will take several years to rebuild scouting to previous levels. Consequently, income is likely to be reduced for a few years.

Whilst the County Levy will cover overheads there will not be monies to support large events and the County will be looking for activities to be largely self-funding. The Charity's focus will be to spend resources on rebuilding Scouting and initially looking at more local initiatives rather than organising large scale events in the wake of the pandemic.

The Charity has been prudent and does carry reserves which will hopefully see us through these leaner times.

Total Capital Reserves stand at £137,836; unrestricted £130,844 which includes designated funds (see note 14) of £36,158, and restricted funds of £6,992 (see note 15).

The year-end cash balance of £278,753 includes membership subscriptions paid in advance of £196,270 of which £46,392 is retained within the County as the County Levy, the remainder being paid to HQ Scouting.

**STAFFORDSHIRE COUNTY SCOUT COUNCIL
TRUSTEES' ANNUAL REPORT 2020/2021 (continued)**

A handwritten signature in black ink, appearing to read 'J Gilbert', with a stylized flourish at the end.

Joanne Gilbert
County Treasurer
4 August 2021

STAFFORDSHIRE COUNTY SCOUT COUNCIL

Independent Examiner's Report to the trustee Staffordshire County Scout Council

I report to the charity trustee on my examination of the accounts of the charity for the year ended 31 March 2021 which are set out on pages 10-20.

Respective responsibilities of trustee and examiner

As the charity's trustee of Staffordshire County Scout Council (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of Staffordshire County Scout Council are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since Staffordshire County Scout Council's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Chartered Institute of Management Accountants, which is one of the listed bodies.

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

1. accounting records were not kept in respect of Staffordshire County Scout Council as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.



.....
Daryl Denson ACMA

VAST

The Dudson Centre

Hope Street

Hanley

Stoke-on-Trent ST1

5DD

Date:.....07/09/2021.....

STAFFORDSHIRE COUNTY SCOUT COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES for the year ended 31st March 2021

Income	Note	2021			2020		
		Unrestricted Funds	Restricted Funds	Total	Unrestricted Funds	Restricted Funds	Total
HQ Membership Subscriptions		221,645	-	221,645	210,595	-	210,595
Less paid to Scouts		(221,645)	-	(221,645)	(210,595)	-	(210,595)
		0	0	0	0	0	0
Income							
Voluntary income	3	10,673		10,673	225		225
Income from specific activities for generating funds	4	95,829		95,829	218,982		218,981
Income from Investments	5	200		200	616		616
Other income sources	6	62,216		62,216	49,010		49,010
Total Income		168,918	0	168,918	268,833	0	268,833
Expenditure							
Expenditure on Specific Activities	7	84,853	0	84,853	261,538	6,809	268,347
Expenditure on Charitable Activities	8	43,675	0	43,675	50,696	0	50,696
Total Expenditure		128,528	0	128,528	312,234	6,809	319,043
Net Income/(Expenditure)		40,390	0	40,390	(43,401)	(6,809)	(50,210)
Transfer between funds					78,349	(78,349)	
Net movement of funds					34,948	(85,158)	(50,210)
Reconciliation of Funds							
Total Funds brought forward		90,454	6,992	97,446	55,506	92,150	147,656
Total Funds carried forward		130,844	6,992	137,836	90,454	6,992	97,446

Unrestricted funds include
Designated Funds

The annexed notes on pages 12 to 20 form part of these financial statements.

STAFFORDSHIRE COUNTY SCOUT COUNCIL

BALANCE SHEET

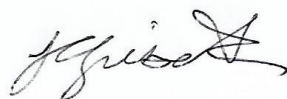
As at 31st March 2021

		2021	2020
	Notes	£	£
Fixed Assets			
Tangible Assets	10	3,929	6,867
Investments	11	52,603	52,405
		<u>56,532</u>	<u>59,272</u>
Current Assets			
Debtors	12	1,776	3,030
Cash at bank and in hand		278,753	247,899
		<u>280,529</u>	<u>250,929</u>
Liabilities			
Creditors falling due within one year	13	(199,225)	(212,755)
Net Current Assets		81,304	38,174
Net Assets		<u>137,836</u>	<u>97,446</u>
Represented by: -			
Unrestricted Funds			
General funds	14	94,686	20,228
Designated funds	14	36,158	70,226
Restricted Funds	15	6,992	6,992
Total Charity Funds	16	<u>137,836</u>	<u>97,446</u>

The financial statements were approved by the Charity's Trustees on 4 August 2021 and signed on their behalf by



PM Russell
County Chair



J Gilbert
County Treasurer

The annexed notes on pages 12 to 20 form part of these financial statements.

STAFFORDSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31st March 2021

1. Accounting policies

Basis of preparation and assessment of going concern

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Effective 1 January 2019) and the Charities Act 2011.

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

The Trustees consider that there are no uncertainties about the charity's ability to continue as a going concern over the next twelve months.

Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the Trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was needed.

Where a change of accounting policy or treatment has occurred, the prior year figures have been adjusted to reflect the new treatment.

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Fund accounting

Funds held by the Charity are:

Unrestricted general funds – general funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds – these are funds set aside by the Trustees out of unrestricted general funds for specific future purposes or projects.

Restricted funds - these are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.2. Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern and there are not any significant areas of uncertainty that affect the carrying value of assets held by the charity.

STAFFORDSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (cont'd) for the year ended 31st March 2021

1.3. Incoming resources

All incoming resources are included in the SOFA when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. For legacies, entitlement is the earlier of the Charity being notified of an impending distribution or the legacy being received.

1.4. Grants payable and receivable

All grants are accounted for gross when receivable. Grants payable are recognised as expenditure when the commitment is entered into.

1.5. Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable.

Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised.

Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

1.6. Resources expended

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.

1.7. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost residual value of each asset over its expected useful life, as follows:

Boats and Trailers	10% straight line
Fixtures, fittings and equipment	20% straight line
Computer equipment and software, activity equipment	33% straight line

1.8. Investments

Investments held as fixed assets are revalued at mid-market value at the balance sheet date and the gain or loss taken to the statement of financial activities.

1.9. Stock

Stock is valued at the lower of cost and net realisable value.

STAFFORDSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (cont'd) for the year ended 31st March 2021

1.10. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

1.11. Liabilities

Liabilities 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 obligation can be measured or estimated reliably.

2. Cashflow statement

The Charity is exempt from the requirement to prepare a cashflow statement because it is a small Charity.

3. Voluntary income

	Unrestricted Funds £	2021 Restricted Funds £	Total £	Unrestricted Funds £	2020 Restricted Funds £	Total £
Donations	25		25	225		225
Government Grants	10,648		10,648			
	<u>10,673</u>	-	<u>10,673</u>	<u>225</u>	-	<u>225</u>

Government Grants

During the year the charity received £10,000 from East Staffs Borough Council towards the impact of Covid-19.

The charity also received £648 from HMRC in respect of the Job Retention Scheme.

The amount of grants recognised in the financial statements was £10,648

There were no unfulfilled conditions at the year end.

The charity received no other form of government assistance.

STAFFORDSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (cont'd) for the year ended 31st March 2021

4. Specific activities for generating funds

	Unrestricted Funds £	2021 Restricted Funds £	Total £	2020 Unrestricted Funds £	Restricted Funds £	Total £
2019 Kandersteg	-	-	-	24,279	-	24,279
County Events	646	-	646	16,635	-	16,635
Duke of Edinburgh	3,498	-	3,498	6,271	-	6,271
Eurojam	9,353	-	9,353	36,419	-	36,419
Ghana 2020	82,036	-	82,036	55,744	-	55,744
Mountain and Caving Activities	- 10	-	10	2,840	-	2,840
Other Income	-	-	-	102	-	102
Target Shooting	-	-	-	320	-	320
Training	30	-	30	735	-	735
Water Activities	-	-	-	2,833	-	2,833
World Scout Jamboree	30	-	30	71,019	-	71,019
Young Leaders & Youth Team	245	-	245	1,785	-	1,785
	<u>95,829</u>	<u>-</u>	<u>95,829</u>	<u>218,982</u>	<u>-</u>	<u>218,982</u>

5. Investment Income

	Unrestricted Funds £	2021 Restricted Funds £	Total £	2020 Unrestricted Funds £	Restricted Funds £	Total £
Bank Interest Receivable	2	-	2	8	-	8
Building Society Interest	198	-	198	608	-	608
	<u>200</u>	<u>-</u>	<u>200</u>	<u>616</u>	<u>-</u>	<u>616</u>

6. Other incoming sources

	Unrestricted Funds £	2021 Restricted Funds £	Total £	2020 Unrestricted Funds £	Restricted Funds £	Total £
County Levy	62,216	-	62,216	49,010	-	49,010
	<u>62,216</u>	<u>-</u>	<u>62,216</u>	<u>49,010</u>	<u>-</u>	<u>49,010</u>

STAFFORDSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (cont'd) for the year ended 31st March 2021

7. Specific Activities Costs

	2021			2020		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	Funds	Funds		Funds	Funds	
	£	£	£	£	£	£
2019 Kandersteg	-	-	-	53,163	-	53,163
Activities Equipment	-	-	-	4,100	-	4,100
Activity permits	-	-	-	138	-	138
County Events	141	-	141	34,275	-	34,275
Duke of Edinburgh	2,665	-	2,665	5,094	-	5,094
Eurojam	19,988	-	19,988	17,081	-	17,081
Ghana 2020	60,266	-	60,266	80,637	-	80,637
International	-	-	-	651	-	651
Kenya Legacy Project	-	-	-	-	6,809	6,809
Mountain and Caving Activities	481	-	481	4,049	-	4,049
New Section Development	-	-	-	300	-	300
Other Training Expenses	856	-	856	3,553	-	3,553
Programme Expenses	175	-	175	2,130	-	2,130
Programme team expenses	41	-	41	1,806	-	1,806
Water Activities	240	-	240	5,784	-	5,784
Target Shooting Activities	-	-	-	342	-	342
Training leader Expenses	-	-	-	1,050	-	1,050
World Scout Jamboree	-	-	-	44,703	-	44,703
Young leader expenses	-	-	-	1,800	-	1,800
Youth Involvement Expenses	-	-	-	882	-	882
	84,853	-	84,853	261,538	6,809	268,347

8. Charitable activities costs

	2021			2020		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	Funds	Funds		Funds	Funds	
	£	£	£	£	£	£
Administration Salaries	19,242	-	19,242	19,107	-	19,107
AGM	-	-	-	604	-	604
Commissioner Expenses	39	-	39	1,324	-	1,324
County Conference	-	-	-	3,956	-	3,956
Depreciation	2,937	-	2,937	5,049	-	5,049
General Administration	10,536	-	10,536	8,276	-	8,276
Hire of Venues	-	-	-	306	-	306
Independent Examination Fees	900	-	900	684	-	684
Insurance	824	-	824	798	-	798
IT Charges	668	-	668	391	-	391
Pension Costs	980	-	980	953	-	953
Presentation and Awards	-	-	-	845	-	845
Printing, Postage and Telephone	1,064	-	1,064	1,271	-	1,271
Rent	6,467	-	6,467	6,192	-	6,192
Trustee Expenses	18	-	18	941	-	941
	43,675	-	43,675	50,696	-	50,696

STAFFORDSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (cont'd) for the year ended 31st March 2021

9. Trustees' remuneration and expenses

The key management personnel of the charity is the County Secretary. The benefits of the key management personnel of the Trust were salary £19,242 (2020: £19,107) and pension contribution £980 (2020: £953). 1 Trustee was reimbursed a total of £18 (2020: 6 trustees £941) for out-of-pocket expenses.

10. Tangible fixed assets

	Fixtures, Fitting & Equipment	Total
	£	£
Cost		
At 1 st April 2020	30,044	30,044
Additions	0	0
Disposals	0	0
At 31st March 2021	30,044	30,044
Depreciation		
At 1st April 2020	23,177	23,177
Charge for the year	2,938	2,938
Disposals	0	0
At 31st March 2021	26,115	26,115
Net book values		
At 31st March 2021	3,929	3,929
At 31st March 2020	6,867	6,867

STAFFORDSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (cont'd) for the year ended 31st March 2021

11. Fixed asset investments

Cash held as part of the investment portfolio

	2021 £	2020 £
Building Society Account	52,603	52,405
	<u>52,603</u>	<u>52,405</u>

NOTES TO THE FINANCIAL STATEMENTS (cont'd) for the year ended 31st March 2021

12. Debtors

	2021 £	2020 £
Prepayment	1,776	3,030
	<u>1,776</u>	<u>3,030</u>

13. Creditors: amounts falling due within one-year

	2021 £	2020 £
Membership Subscriptions in Advance	196,270	207,174
Fees and Deposits in Advance	391	2,456
Accruals and Deferred Income	2,564	3,125
	<u>199,225</u>	<u>212,755</u>

14. Unrestricted funds of the Charity

	General Fund £	Designated Fund £	Total £
At the beginning of the year (Restated)	20,228	70,266	90,454
Movement in fund in the year	74,458	(34,068)	40,390
	<u>94,686</u>	<u>36,158</u>	<u>130,844</u>

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

STAFFORDSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (cont'd) for the year ended 31st March 2021

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes.

15. Restricted funds

	Opening Balance £	Net Incoming Resources £	Transfer £	Closing Balance £
Inclusivity Fund	6,992	-	-	6,992
	<u>6,992</u>	<u>0</u>	<u>0</u>	<u>6,992</u>

Restricted funds

Restricted funds are funds which are to be used in accordance with the specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

The Inclusivity Fund represents the income earned on the Endowment Fund (which was incorporated into the Inclusivity Fund in 2011), together with other donations earmarked to be spent on the furtherance of Special Needs Scouting after deducting any eligible expenditure.

16. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	2021 Total £	Unrestricted Funds £	Restricted Funds £	2020 Total £
Fund balances at 31st March						
Are represented by:						
Tangible fixed assets	3,929		3,929	6,867		6,867
Fixed asset Investments	52,603		52,603	52,405		52,405
Current assets	273,537	6,992	280,529	243,937	6,992	250,929
Less Current liabilities	(199,225)		(199,225)	(212,755)		(212,755)
Net Assets	<u>130,844</u>	<u>6,992</u>	<u>137,836</u>	<u>90,454</u>	<u>6,992</u>	<u>97,446</u>

17. Capital commitments

There were no capital commitments authorised or contracted for at the year end.

STAFFORDSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (cont'd) for the year ended 31st March 2021

18. Taxation

The Charity is exempt from taxation on any income or capital gains.

19. Related party transactions

The charity is affiliated to the Scout Association, on whose behalf It collects membership subscriptions. HQ Membership subscriptions of £221,645 in the year are shown on the Statement of Financial Activities.

20. Non-adjusting event after the financial period

The trustees recognise that there is a significant risk to the charity arising from the Covid-19 pandemic.

The decline in membership will see income reduce, and the uncertainty around the ability to fundraise to support activities continues.

The impact of this is likely to be felt for at least the next two financial years.

The trustees are regularly reviewing the impact of Covid-19 and actively pursuing risk management policies to guide the Charity through this uncertain time.