

SOLIHULL COUNTY SCOUT COUNCIL

England & Wales · Charity number 505527

Details

Other names	SOLIHULL COUNTY SCOUT ACTIVE SUPPORT, SOLIHULL COUNTY SCOUT NETWORK, SOLIHULL GANG SHOW
Status	Registered
Legal form	Other
Registered	1976-09-22
Register	View on the Charity Commission register

Contact

Address Solihull County Scout Council
30 Hobs Meadow
Solihull
West Midlands
B92 8PN

Phone 07527 273960

Email secretary@solihullscouts.org.uk

Website www.solihullscouts.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: A full range of activities designed 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.

Classification

- **How:** Provides Human Resources
- **What:** Education/training
- **Who:** Children/young People

Geography

- Solihull

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£246,334	£242,064	-	-
2024-03-31	£145,987	£152,899	-	-
2023-03-31	£96,159	£89,688	-	-
2022-03-31	£48,072	£34,938	-	-
2021-03-31	£35,207	£12,694	-	-

Trustees

Name	Role	Appointed
Michelle Turnell	Chair	2025-06-17
Andrew Penhallurick		2024-07-09
Benjamin Peter Jones		2024-07-09
Daniel James Robinson		2024-07-09
GREG DODD		
Kenneth Meeson		2025-06-17
MAT SPENCER		2013-06-25
Paul Ian Webb		2020-05-01
Robert James Fear		2022-09-26
Robert John Swindell		2020-03-01

SOLIHULL COUNTY SCOUT COUNCIL

England & Wales - Charity number 505527

Accounts

TRUSTEES' ANNUAL REPORT

for the period 01 April 2024 to 31 March 2025

Section A - Reference and Administration Details

Charity Name **Solihull County Scout Council**

Registered Charity No **505527**

Principal Address **Hobs Meadow, Hobs Moat Road, Solihull, B92 8PG**

Advisers **Co-Op Bank**
The Scout Association, Chingford, London

Trustee Name	Office
Jacqueline Butterworth	Chair
Chris Davis	
Robert Swindell	
Mathew Spencer	Lead Volunteer
Paul Webb	
Ben Jones	County Youth Lead
Andrew Penhallurick	
Gregory Dodd	
Daniel Robinson	
Richard Humphries (Resigned March 2025)	Treasurer
Bob Fear	
Richard Budd (Resigned March 2025)	

Section B - Structure, governance and management

The Scout County's governing documents are those of The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and The Policy, Organisation and Rules of The Scout Association. The County has adopted the Model Constitution contained within the Policy, Organisation and Rules of The Scout Association.

The Scout County is a trust established under its rules which are common to all Scouts, operating as a Public Benefit Entity.

The Trustees are appointed in accordance with the Policy, Organisation and Rules of The Scout Association.

The Scout County is managed by the County Board of Trustees, the members of which are the 'Charity Trustees' of the Scout 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.

The Committee consists of 2 independent officers (Chair, and Treasurer) together with the County Lead Volunteer and County Youth Lead, plus nominated members and meets a minimum of 6 times per year.

This County Board of Trustees exists to support the County Lead Volunteer in meeting the responsibilities of the appointments and is responsible for

- The maintenance of County property;
- The raising of funds and the administration of County finance;
- The insurance of persons, property and equipment;
- County public occasions;
- Assisting in the recruitment of leaders and other adult support;
- Appointing any sub committees that may be required;
- Appointing County Administrators and Advisors other than those who are elected.

Risk and Internal Control

The County has 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.

Section C - Objectives and activities

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

The Aim of The Scout Association is 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. The method of achieving the Aim of the Association is by providing an enjoyable and attractive scheme of progressive training, based on the Scout Promise and Law and guided by adult leadership. The Trustees consider that continuing scouting activities in line with these aims and objectives is in accordance with the Charity Commission's published guidance on the Public Benefit requirement under the Charities Act 2011.

Section D - Achievements and performance

At the end of March 2025 Solihull Scout County comprised 24 groups. The groups are divided into two Districts – Blythe and Cole. Each District has Explorer Scout provision for 14 to 18 year olds across 11 individual Explorer Scout Units. There is also a Network unit for 18 to 25 year olds in each District. Young Leaders play a vital role as part of the leadership team in many sections and are supported through the delivery of the programme of Young Leader scheme training modules throughout the year.

The census for Jan 2025 showed a decrease of 2% in youth membership and a 9% increase of adults, leading to an overall membership broadly the same as last year.

On the date of census, 31 January 2025, there were 2031 young people and 702 adults involved in Scouting in Solihull (the numbers exclude the Occasional Helpers, but these adults are vital to the running of Sections).

Over the past year all of the sections have taken part in a varied programme of Scouting activities and events. Many Chief Scout Awards were achieved at all levels as well as countless activity and challenge badges and a number of adults have also been recognised with national awards for good service or with the Solihull Scout County Merit Award.

The County's success is entirely down to the hard work and dedication of our volunteers at section, group, district and county levels. Solihull should be highly proud of all our volunteers who are making a difference in their communities and achieving the aims of The Scout Association

Section E - Financial Review

Reserves Policy

The Trustees have determined that the County's policy on reserves is to hold sufficient resources to continue the charitable activities of the County should income and fundraising activities fall short.

The Trustees have traditionally considered that the accounts should hold a sum equivalent to 18 months of headquarters running and associated costs, circa £35k in a normal year.

The amount held in the General fund was £83k at the end of the 2024–2025 financial year which exceeds this amount. The excess in reserves accumulated primarily as a result of the receipt of government covid related grants and was initially maintained so as to allow for potential support to contribute to any unforeseen requirements across the County during the period of the Covid pandemic. Trustees have struggled this year to maintain an effective budget due to the treasurer handover taking a longer period than expected.

The County held net Cash balances of approximately £237k at the year end. Of this £150k is accounted for by the Australian Jamboree trip in January.

The financial statements are prepared on a going concern basis. The trustees have assessed the County's ability to continue as a going concern to assure themselves of the validity of this assumption in preparing the accounts and concluded that they have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Consequently, the trustees continue to prepare the financial statements on a going concern basis.

Investment Policy

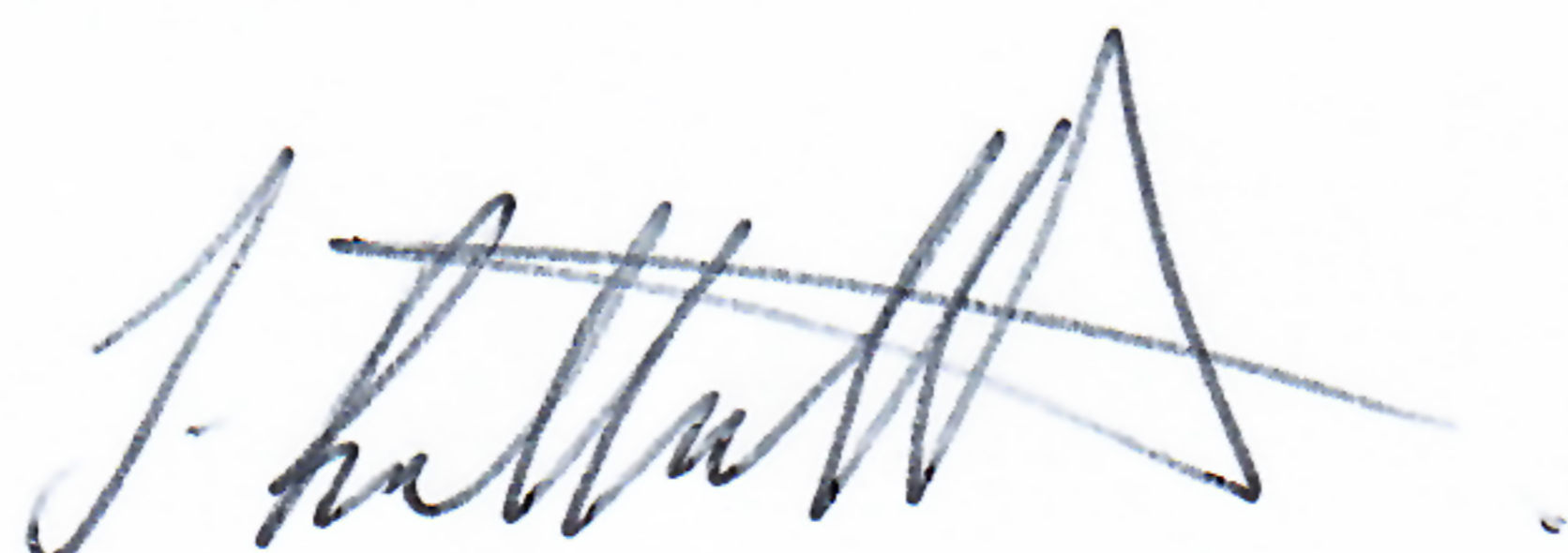
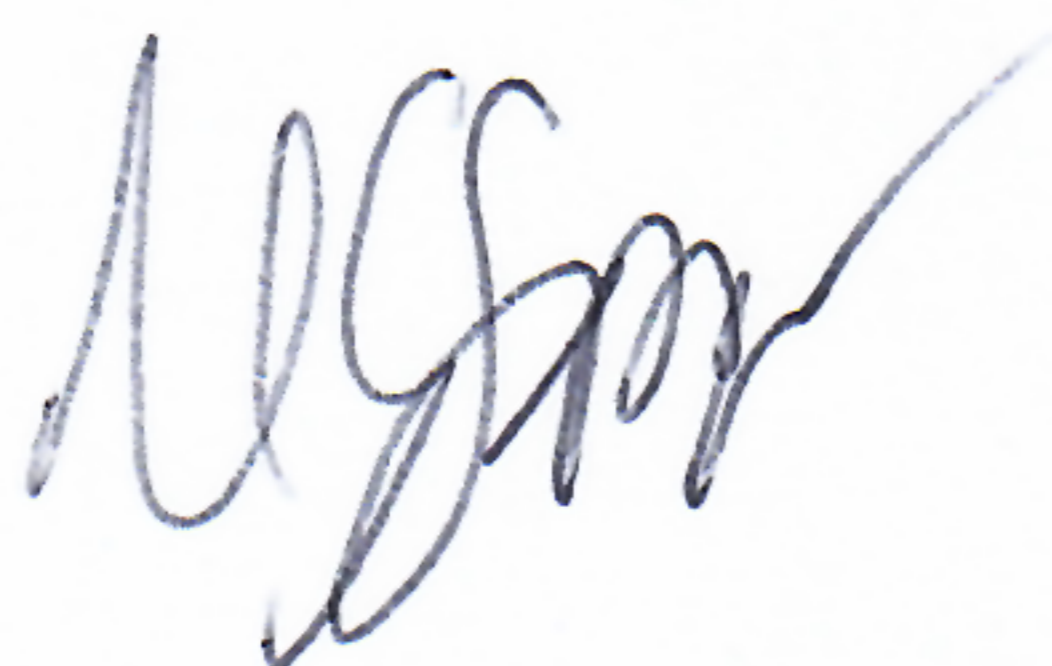
The County does not have sufficient funds to invest in longer term investments. The County has therefore adopted a risk averse strategy to the investment of its funds in the Bank.

Section F - Declaration

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

Signed on behalf of the charity's trustees

Jacqueline Butterworth – Chair

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

Mat Spencer - Lead Volunteer

Statement of Financial Activities

Solihull County Scout Council For the year ended 31 March 2025

	2025	2024
Incoming Resources		
Voluntary Income	7,321	7,155
Funds Generating Activities	-	200
Investment Income	1,073	1,585
Incoming Resources From Charitable Activities		
Scouting Events	48,364	16,179
Scout Activities Income	425	305
Premises Income	21,073	17,963
DofE Receipts	1,688	1,927
SAS activities income	1,225	-
Jamboree Income		
Jamboree Fundraising Income	-	61,497
Jamboree Fees Income	-	36,037
Jamboree Other Income	-	639
Roverway Income	13,618	-
Australian Jamboree Income	149,580	-
Total Jamboree Income	163,198	98,173
Total Incoming Resources From Charitable Activities	235,972	134,547
Other Incoming Resources	1,968	2,500
Total Incoming Resources	246,334	145,987
Resources Expended		
Expenditure on Charitable Activities		
Scouting Events Expenditure		
Operation Chameleon Costs	10,183	12,965
Night Hike Costs	1,460	1,154
County Camp Costs	30,578	-
Skills for Adults Costs	-	528
Total Scouting Events Expenditure	42,221	14,648
Scouting Activities Expenditure	10,284	7,922
Jamboree Expenditure		
Jamboree Fundraising Costs	-	13,052
Jamboree Costs	300	84,874
Roverway Costs	15,576	-
Australian Jamboree Costs	149,533	-
International Expeditions Support	-	160
Total Jamboree Expenditure	165,408	98,086
HQ Premises Expenditure	16,286	28,186
Expenditure on Administering The Charity	7,862	3,858

Statement of Financial Activities

	2025	2024
Scout Active Support Expenditure	3	200
Total Expenditure on Charitable Activities	242,064	152,899
Total Resources Expended	242,064	152,899
Net Movement In Funds	4,270	(6,912)

County Balance Sheet

Solihull County Scout Council

As at 31 March 2025

31 MAR 2025

31 MAR 2024

Current Assets

Stocks and Work in Progress

DofE Packs Stock Held	1,220	1,220
Total Stocks and Work in Progress	1,220	1,220

Prepayments and Accruals

Prepayments	-	4,000
Accounts Receivable	(106,807)	125,397
Total Prepayments and Accruals	(106,807)	129,397

Cash at bank and in hand

Co-Op Current A/C	118,032	24,248
Co-Op Savings Account	103,307	110,000
HQ Account	5	3,930
Events Account	-	-
Fundraising (Jamboree)	-	1
Equals Main Account	16,312	1,851
Equals Cards	-	619
County Cash	127	127
Savings Account	-	10,234
Current Account	4	5,129
Equals US Dollar	40	-
Total Cash at bank and in hand	237,827	156,138

Total Current Assets	132,240	286,754
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Creditors: amounts falling due within one year

Accruals	37,868	-
Accounts Payable	200	330
Income in Advance	4,800	201,491
Rounding	169	-
Equals AUD	-	-
Total Creditors: amounts falling due within one year	43,037	201,822

Net Current Assets (Liabilities)	89,202	84,932
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Total Assets less Current Liabilities	89,202	84,932
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Net Assets	89,202	84,932
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Unrestricted Funds

General Fund	83,682	79,412
Jamboree Fund	5,521	5,521
Total Unrestricted Funds	89,202	84,933

Xero Funds Adjustment

31 MAR 2025 31 MAR 2024

Current Year Earnings	4,270	(6,912)
Retained Earnings	(4,270)	6,912
Total Xero Funds Adjustment	-	-

The financial statements were approved by the Trustees on2025 and signed on their behalf by

Signature	Name	Position
	Jackie Butterworth	County Chair
	Mat Spencer	County Lead Volunteer

Notes 1 & 2 : Basis of Preparation and Accounting Policies

Solihull County Scout Council For the year ended 31 March 2025

Note 1 Basis of Preparation

1.1 Basis of accounting

These financial statements have been prepared in compliance with the Charities SORP (FRS 102) (second edition - October 2019) - Accounting and Reporting by Charities: the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102), and the Charities Act 2011.

1.2 Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

1.3 Changes to previous accounts

No changes have been made to accounts for previous years.

1.4 Going Concern

The financial statements are prepared on a going concern basis. The trustees have assessed the County's ability to continue as a going concern to assure themselves of the validity of this assumption in preparing these accounts, and concluded that they have a reasonable expectations that the charity has adequate resources to continue in operational existence for the foreseeable future. Consequently, the trustees continue to prepare the financial statements on a going concern basis.

Note 2 Accounting Policies

INCOMING RESOURCES

Recognition of Incoming Resources

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

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

Membership Subscriptions

Memberships subscription collected on behalf of other parts of the Scout Movement are reported net of any amount paid out because these subscription are in effect held as agents before being paid out.

Incoming Resources with related Expenditure

Where incoming resources have related expenditure the incoming resources and related expenditure are reported gross in the Statement of Financial Activity.

Grants and Donations

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

Tax Reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

Contractual Income and Performance Related Grants

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

Gifts in Kind

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

Donated Services & Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer Help

The value of voluntary help received is not included but is described in the trustees' annual report.

Investment Income

This is included in the accounts when receivable.

Investment Gains & Losses

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES

Liability Recognition

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

Governance Costs

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

Grants with Performance Conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Grants Payable without Performance Conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

Support Costs

Support costs include central functions and are allocated to activity categories on a basis consistent with resource use, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

ASSETS

Tangible Fixed Assets For Use By The Charity

These are capitalised if they can be used for more than one year, and cost at least £5000. They are valued at cost or a reasonable value on receipt.

Investments

Investments quoted on a stock exchange are valued at market value at year end. Other investments are included at trustees' best estimate of market value.

Debtors and Prepayments

Debtors are recognised at the settlement account. Prepayments are valued at the amount prepaid.

Stocks and Work In Progress

These are valued at the lower of cost or market value.

Notes 3 and 4 Analysis of Detailed Income and Expenditure

Solihull County Scout Council For the year ended 31 March 2025

	2025	2024
Note 3 Incoming Resources		
Voluntary Income		
Membership Fees	7,297	7,031
Donations	24	123
Total Voluntary Income	7,321	7,155
Funds Generating Activities		
County Fundraising Income	-	200
Total Funds Generating Activities	-	200
Investment Income		
Bank Interest	1,073	1,585
Total Investment Income	1,073	1,585
Incoming Resources From Charitable Activities		
Scouting Events		
Night Hike Income	4,662	1,928
Operation Chameleon Income	11,637	14,251
County Camp Income	32,065	-
Total Scouting Events	48,364	16,179
Scout Activities Income	425	305
Premises Income	21,073	17,963
DofE Receipts	1,688	1,927
SAS activities income	1,225	-
Jamborees Income		
Roverway Income	13,618	-
Australian Jamboree Income	149,580	-
Jamboree Fundraising Income	-	61,497
Jamboree Fees Income	-	36,037
Jamboree Other Income	-	639
Total Jamborees Income	163,198	98,173
Total Incoming Resources From Charitable Activities	235,972	134,547
Other Incoming Resources		
Other Revenue	240	-
Other County Income	1,728	2,500
Total Other Incoming Resources	1,968	2,500
Total Note 3 Incoming Resources	246,334	145,987

2025 2024

Note 4 Resources Expended**Expenditure on Charitable Activities****Scouting Events Expenditure**

Operation Chameleon Costs	10,183	12,965
Night Hike Costs	1,460	1,154
County Camp Costs	30,578	-
Skills for Adults Costs	-	528
Total Scouting Events Expenditure	42,221	14,648

Scouting Activities Expenditure

County Commissioners Fund	67	-
County Development Activity	393	403
Scout Development Activity	-	25
Training	211	348
Outdoor Training	150	-
Young Leaders	28	111
OSM Licences	2,160	2,592
Equipment Purchases	4,437	249
Uniforms	99	15
Badges Cost of Goods Sold	503	-
DofE Expenses	1,518	63
DofE Cost of Goods Sold	-	1,594
Special Needs Training	-	1,522
Scout Activities	717	1,000
Total Scouting Activities Expenditure	10,284	7,922

Jamboree Expenditure

Australian Jamboree Costs	149,533	-
Roverway Costs	15,576	-
Jamboree Fundraising Costs	-	13,052
Jamboree Costs	300	84,874
International Expeditions Support	-	160
Total Jamboree Expenditure	165,408	98,086

HQ Premises Expenditure

Electricity	3,074	1,889
Gas	1,009	5,433
Water	504	174
Drainage/Sewerage	-	267
Caretaker	1,044	1,131
Cleaning	1,343	1,309
HQ Lease	450	-
Insurance	480	441
Building Maintenance	3,413	3,577
Building Major Expenditure	4,255	13,794

	2025	2024
Other Premises Costs	714	171
Total HQ Premises Expenditure	16,286	28,186
Expenditure on Administering The Charity		
Accountancy Fees	537	437
Advertising & Marketing	1,158	36
Bank Charges	40	120
County Administrator	1,760	1,492
Conferences	3,092	188
Internet & Digital Comms	709	543
Meeting Expenses	-	306
Presentations	-	253
Printing, Postage & Stationery	522	376
Other County Costs	44	107
Total Expenditure on Administering The Charity	7,862	3,858
Scout Active Support Expenditure		
SAS Administration Costs	-	100
SAS Activity Costs	3	100
Total Scout Active Support Expenditure	3	200
Total Expenditure on Charitable Activities	242,064	152,899
Total Note 4 Resources Expended	242,064	152,899

Note 5 Support Costs

**Solihull County Scout Council
For the year ended 31 March 2025**

5.1 Support Costs

Support costs are allocated to the most relevant category within Note 4 Resources expended above.

Note 6 Expenses and Fees

Solihull County Scout Council For the year ended 31 March 2025

6.1 Trustee Remuneration

None of the trustees have been paid any remuneration or received any other benefits from an employment with the charity.

6.2 Trustee Expenses

The total amount of payments or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees was as follows:

	2025	2024
Number of Trustees Paid Expenses	4	6
Nature of the Expenses	Office Expenses, Travel, Subsistence, Activity Expenses, Capital Expenditure	Office Expenses, Travel, subsistence
Total Amount Paid	£2,978.88	£1,030

6.3 Independent Examiners Fees

The following fees were paid for the statutory external scrutiny of accounts and other services provided by the independent examiner:

	2025	2024
Independent Examiner's Fees	£0	£0
Other fees for advice, consultancy, & accountancy	£0	£0
Total Amount Paid	£0	£0

Note 7 Paid Employees

Solihull County Scout Council
For the year ended 31 March 2025

7.1 Paid Employees

The County has no paid employees. Caretaking duties are reimbursed by payment of an honorarium.

Note 8 Grantmaking

**Solihull County Scout Council
For the year ended 31 March 2025**

8.1 Grants & Donations

The charity made no material grants and donations during the year. No material grants were made to institutions.

Note 9 Tangible Fixed Assets

**Solihull County Scout Council
For the year ended 31 March 2025**

9.1 Tangible Fixed Assets

The County does not currently own any assets which are used for more than one year, and have a cost value of at least £5000.

Note 10 Investment Assets

Solihull County Scout Council
For the year ended 31 March 2025

10.1 Investment Assets

The County currently holds no fixed asset investments. See Note 14 to these accounts regarding cash held at bank as a short term investment.

Note 11 Stocks

Solihull County Scout Council For the year ended 31 March 2025

11.1 Stocks Held

The County holds the following items as stock for sale:

	2025	2024
Stocks Held		
DofE Packs Stock Held	1,220	1,220
Total Stocks Held	1,220	1,220

Note 12 Debtors & Prepayments

Solihull County Scout Council For the year ended 31 March 2025

12.1 Analysis of Debtors

The breakdown of monies owed to the County is as follows:

	2025	2024
Analysis of Debtors		
Prepayments	-	4,000
Total Analysis of Debtors	-	4,000

Note 13 Short Term Investments

Solihull County Scout Council
For the year ended 31 March 2025

13.1 Investments Analysis

The County does not hold any funds in investments other than savings accounts with CoOperative Bank

Note 14 Cash at Bank and In Hand

Solihull County Scout Council For the year ended 31 March 2025

14.1 Analysis of Deposits

Funds held in the County's bank accounts and as cash are as follows:

	2025	2024
Cash at Bank and In Hand		
Co-Op Bank		
Co-Op Current A/C	118,031.61	24,247.63
Co-Op Savings Account	103,307.12	110,000.00
Total Co-Op Bank	221,338.73	134,247.63
CAF Bank		
Current Account	3.86	5,128.88
HQ Account	5.00	3,929.71
Events Account	-	0.01
Savings Account	-	10,233.96
Fundraising (Jamboree)	-	0.76
Total CAF Bank	8.86	19,293.32
Equals		
Equals Main Account	16,312.21	1,850.99
Equals Cards	-	236.12
Total Equals	16,312.21	2,087.11
Cash		
County Cash	127.00	127.00
Total Cash	127.00	127.00
Total Cash at Bank and In Hand	237,786.80	155,755.06

Note 15 Creditors and Accruals

Solihull County Scout Council For the year ended 31 March 2025

15.1 Analysis of Creditors

Funds owed by the County are as follows.

	2025	2024
Analysis of Creditors		
Accruals	(37,868)	-
Income in Advance	(4,800)	(201,491)
Total Analysis of Creditors	(42,668)	(201,491)

1. AJ2025 Refunds

Refunds paid out to AJ2025 participants in April 2025 shown as an accrual for balancing purposes

2. Explorer Belt Advance Payments

Money transferred from AJ2025 to Explorer Belt participants instead of refunding

Note 16 Funds Breakdown

Solihull County Scout Council For the year ended 31 March 2025

16.1 Endowment and Restricted Funds

The County has no funds held under Endowment terms or other legally Restricted funds.

16.2 Unrestricted Funds

The County's Unrestricted Funds are broken down as follows:

	2025	2024
Unrestricted Funds		
General Fund	(83,682)	(79,412)
Jamboree Fund	(5,521)	(5,521)
Total Unrestricted Funds	(89,202)	(84,933)

Note 17 Transactions with Related Parties

Solihull County Scout Council
For the year ended 31 March 2025

17.1 Transaction with Related Parties

During the financial year the County has paid onward annual membership fees received from Groups and Districts to the Scout Association (see Note 3). The County has entered into no other transactions with related parties in respect of remuneration or benefits, loans or other transactions.

Note 18 Governance Costs

**Solihull County Scout Council
For the year ended 31 March 2025**

18.1 Governance Costs

Governance activities other than those relating to AGM and County meetings have been undertaken on a voluntary basis.

Note 19 Volunteer Time

**Solihull County Scout Council
For the year ended 31 March 2025**

19.1 Volunteer Time

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

Note 20 Additional Disclosures

Solihull County Scout Council
For the year ended 31 March 2025

20.1 Additional Disclosures

In the view of the trustees, no additional disclosures are required.

Independent Examiner's Report to the Trustees of the Solihull County Scout Council

Solihull County Scout Council For the year ended 31 March 2025

I report on the accounts of the Scout County for the period ended 31st March 2024 which comprise the Statement of Financial Activities, the Balance Sheet and related notes set out on pages 6 - 14.

This report is made solely to the trustees in accordance with Section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees for my examination work.

Respective responsibilities of Trustees and Examiner

The County's trustees are responsible for the preparation of the accounts. They consider that an audit is not required for this year (under Section 144 of the Charities Act 2011 (the Charities Act)) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts (under Section 145 of the Charities Act);
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under Section 145(5)(b) of the Charities Act); and
- To state whether particular matters have come to my attention.

Basis of Independent Examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the District and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's statement

In connection with my examination, no matter has come to my attention (other than that disclosed below *):

1. which gives me reasonable cause to believe that in any material respect the requirements

- to keep accounting records in accordance with Section 130 of the Charities Act ;and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name:

Qualification :

Address:

Date:

-----Original Message-----

From: Sylwia Kraus-Polanska <accounts@nichebespoke.com>

Sent: Tuesday, January 27, 2026 1:52 PM

To: Daniel Robinson

Subject: RE: Examiners report

As we speak about financial year March 2025.

Main banks are reconciled

Looks like everything was posted.

There are some unreconciled transactions from this year but its irrelevant for the year ended March 2025.

P&L, reconciliation reports from Equals and current account - this all looks ok

Balance sheet - accounts receivables as a negative balance (107141) reason Customer deposits received before an invoice was generated - it even itself in April 2025 as they have raised sales invoices dated 09.04.2025.

Balance Sheet/Accounts receivables/Accruals/general fund reports attached.

I can't justify sales as I don't know exactly what they charge for.

But from Xero point of view it looks like all have been posted.

Let me know if you need any further details.

Kind regards

Sylwia Kraus-Polanska

Accounts Department

Niche & Bespoke Ltd

Unit 18 The Gateway Estate

Birmingham Airport Cargo

Birmingham

B26 3QD

T: 0044 (0)121-725 8305

[E:accounts@nichebespoke.com](mailto:accounts@nichebespoke.com)

The information contained in this e-mail is confidential and may be privileged. It is intended for the addressee only. If you are not the intended recipient, please delete this e-mail immediately. The contents of this e-mail must not be disclosed or copied without the sender's consent. We cannot accept any responsibility for viruses, so please scan all attachments. The statements and opinions expressed in this message are those of

the author and do not necessarily reflect those of the company. The company does not take any responsibility for the views of the author. All cost quoted are valid for a period of 7 days from today's date, costs are subject to change due to supplier increases. All invoices to be paid within the agreed time or a late payment charge of £40 will be invoiced to you.

SOLIHULL COUNTY SCOUT COUNCIL

England & Wales - Charity number 505527

Accounts

TRUSTEES' ANNUAL REPORT

for the period 01 April 2023 to 31 March 2024

Section A - Reference and Administration Details

Charity Name **Solihull County Scout Council**

Registered Charity No **505527**

Principal Address **Hobs Meadow, Hobs Moat Road, Solihull, B92 8PG**

Advisers **Co-Op Bank**
The Scout Association, Chingford, London

Trustee Name	Office
Jacqueline Butterworth	Chair
Chris Davis	Treasurer
Robert Swindell	Secretary
Mathew Spencer	County Commissioner
Paul Webb	Deputy County Commissioner
Charlotte Richardson	County Youth Commissioner
Andrew Baynes	
Gregory Dodd	
Robert Thomas	
Kenneth Meeson	
Bob Fear	
Richard Budd	

Section B - Structure, governance and management

The Scout County's governing documents are those of The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and The Policy, Organisation and Rules of The Scout Association. The County has adopted the Model Constitution contained within the Policy, Organisation and Rules of The Scout Association.

The Scout County is a trust established under its rules which are common to all Scouts, operating as a Public Benefit Entity.

The Trustees are appointed in accordance with the Policy, Organisation and Rules of The Scout Association.

The Scout County is managed by the County Board of Trustees, the members of which are the 'Charity Trustees' of the Scout 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.

The Committee consists of 3 independent officers, Chair, Treasurer and Secretary together with the County Commissioner, elected and nominated members and meets a minimum of 6 times per year.

This County Board of Trustees exists to support the County Commissioner in meeting the responsibilities of the appointments and is responsible for

- The maintenance of County property;
- The raising of funds and the administration of County finance;
- The insurance of persons, property and equipment;
- County public occasions;
- Assisting in the recruitment of leaders and other adult support;
- Appointing any sub committees that may be required;
- Appointing County Administrators and Advisors other than those who are elected.

Risk and Internal Control

The County has 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.

Section C - Objectives and activities

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

The Aim of The Scout Association is 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. The method of achieving the Aim of the Association is by providing an enjoyable and attractive scheme of progressive training, based on the Scout Promise and Law and guided by adult leadership. The Trustees consider that continuing scouting activities in line with these aims and objectives is in accordance with the Charity Commission's published guidance on the Public Benefit requirement under the Charities Act 2011.

Section D - Achievements and performance

At the end of March 2024 Solihull Scout County comprised 25 groups. The groups are divided into two Districts – Blythe and Cole. Each District has Explorer Scout provision for 14 to 18 year olds across 12 individual Explorer Scout Units. There is also a Network unit for 18 to 25 year olds in each District. Young Leaders play a vital role as part of the leadership team in many sections and are supported through the delivery of the programme of Young Leader scheme training modules throughout the year.

The census for Jan 2024 showed an increase of 2% in youth membership and a 4% increase of adults, leading to an overall membership increase of 4% from last year.

On the date of census, 31 January 2024, there were 2029 young people and 642 adults involved in Scouting in Solihull (the numbers exclude the Occasional Helpers, but these adults are vital to the running of Sections).

Over the past year all of the sections have taken part in a varied programme of Scouting activities and events. Many Chief Scout Awards were achieved at all levels as well as countless activity and challenge badges and a number of adults have also been recognised with national awards for good service or with the Solihull Scout County Merit Award.

The County's success is entirely down to the hard work and dedication of our volunteers at section, group, district and county levels. Solihull should be highly proud of all our volunteers who are making a difference in their communities and achieving the aims of The Scout Association

Section E - Financial Review

Reserves Policy

The Trustees have determined that the County's policy on reserves is to hold sufficient resources to continue the charitable activities of the County should income and fundraising activities fall short.

The Trustees have traditionally considered that the accounts should hold a sum equivalent to 18 months of headquarters running and associated costs, circa £35k in a normal year.

The amount held in the General fund was £79k at the end of the 2023–2024 financial year which exceeds this amount. The excess in reserves accumulated primarily as a result of the receipt of government covid related grants and was initially maintained so as to allow for potential support to contribute to any unforeseen requirements across the County during the period of the Covid pandemic. The trustees have budgeted to reduce this amount and the increase in the current year is only due to the amalgamation of other funds previously recorded separately for International Scouting, Activities, and County Scout Active Support into the General Fund, which would otherwise have reduced.

The County held net Cash balances of approximately £156k at the year end. Of this £38K represents membership fees received from Blythe District in 23/24 relating to 24/25, and a further £38K received as income in advance for the Roverway and Australia Jamboree events not matched by expenditure.

An amount is also held in a specific fund allocated for use by World Jamboree teams.

The financial statements are prepared on a going concern basis. The trustees have assessed the County's ability to continue as a going concern to assure themselves of the validity of this assumption in preparing the accounts and concluded that they have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Consequently, the trustees continue to prepare the financial statements on a going concern basis.

Investment Policy

The County does not have sufficient funds to invest in longer term investments. The County has therefore adopted a risk averse strategy to the investment of its funds in the Bank.

Section F - Declaration

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

Signed on behalf of the charity's trustees

Jacqueline Butterworth – Chair

Robert Swindell – Secretary

Statement of Financial Activities

Solihull County Scout Council For the year ended 31 March 2024

	2024	2023
Incoming Resources		
Voluntary Income	7,155	9,610
Funds Generating Activities	200	-
Investment Income	1,585	659
Incoming Resources From Charitable Activities		
Scouting Events	16,179	66,110
Scout Activities Income	305	168
Premises Income	17,963	15,376
DofE Receipts	1,927	2,674
SAS activities income	-	1,250
Jamboree Income	98,173	-
Total Incoming Resources From Charitable Activities	134,547	85,578
Other Incoming Resources	2,500	311
Total Incoming Resources	145,987	96,159
Resources Expended		
Expenditure on Charitable Activities		
Scouting Events Expenditure		
Operation Chameleon Costs	12,965	13,577
Night Hike Costs	1,154	1,244
County Camp Costs	-	47,148
Skills for Adults Costs	528	-
Total Scouting Events Expenditure	14,648	61,969
Scouting Activities Expenditure	7,922	7,179
Jamboree Expenditure	98,086	-
HQ Premises Expenditure	28,186	15,363
Expenditure on Administering The Charity	3,858	3,360
Scout Active Support Expenditure	200	1,817
Total Expenditure on Charitable Activities	152,899	89,689
Total Resources Expended	152,899	89,689
Net Movement In Funds	(6,912)	6,471

County Balance Sheet

Solihull County Scout Council

As at 31 March 2024

31 MAR 2024

31 MAR 2023

Current Assets

Stocks and Work in Progress

DofE Packs Stock Held	1,220	709
Total Stocks and Work in Progress	1,220	709

Debtors and Prepayments

Prepayments	4,000	81,627
Accounts Receivable	125,523	1,569
Total Debtors and Prepayments	129,523	83,196

Cash at bank and in hand

Current Account	5,129	42,469
Savings Account	10,234	60,381
DofE Account	-	2,385
HQ Account	3,930	7,388
Events Account	-	15,580
Activities Account	-	8,145
Fundraising (Jamboree)	1	4,951
Scout Active Support	-	766
Equals Main Account	1,851	17
Equals Cards	619	929
County Cash	127	127
Co-Op Current A/C	24,248	-
Co-Op Savings Account	110,000	-
Total Cash at bank and in hand	156,138	143,139

Total Current Assets	286,881	227,044
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Creditors: amounts falling due within one year

Accounts Payable	330	2,592
Income in Advance	201,618	132,607
Total Creditors: amounts falling due within one year	201,948	135,199

Net Current Assets (Liabilities)	84,932	91,845
---	---------------	---------------

Total Assets less Current Liabilities	84,932	91,845
--	---------------	---------------

Net Assets	84,932	91,845
-------------------	---------------	---------------

Unrestricted Funds

General Fund	79,412	69,317
Buildings Fund	-	5,000
Activities Fund	-	8,646
SAS Fund	-	2,523
International Fund	-	926

	31 MAR 2024	31 MAR 2023
Jamboree Fund	5,521	5,433
Total Unrestricted Funds	84,933	91,845
Xero Funds Adjustment		
Current Year Earnings	(6,912)	6,471
Retained Earnings	6,912	(6,471)
Total Xero Funds Adjustment	-	-

The financial statements were approved by the Trustees on2024 and signed on their behalf by

Signature	Name	Position
	Jackie Butterworth	County Chair
	Chris Davis	County Treasurer

Notes 1 & 2 : Basis of Preparation and Accounting Policies

Solihull County Scout Council For the year ended 31 March 2024

Note 1 Basis of Preparation

1.1 Basis of accounting

These financial statements have been prepared in compliance with the Charities SORP (FRS 102) (second edition - October 2019) - Accounting and Reporting by Charities: the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102), and the Charities Act 2011.

1.2 Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

1.3 Changes to previous accounts

No changes have been made to accounts for previous years.

1.4 Going Concern

The financial statements are prepared on a going concern basis. The trustees have assessed the County's ability to continue as a going concern to assure themselves of the validity of this assumption in preparing these accounts, and concluded that they have a reasonable expectations that the charity has adequate resources to continue in operational existence for the foreseeable future. Consequently, the trustees continue to prepare the financial statements on a going concern basis.

Note 2 Accounting Policies

INCOMING RESOURCES

Recognition of Incoming Resources

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

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

Membership Subscriptions

Memberships subscription collected on behalf of other parts of the Scout Movement are reported net of any amount paid out because these subscription are in effect held as agents before being paid out.

Incoming Resources with related Expenditure

Where incoming resources have related expenditure the incoming resources and related expenditure are reported gross in the Statement of Financial Activity.

Grants and Donations

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

Tax Reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

Contractual Income and Performance Related Grants

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

Gifts in Kind

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

Donated Services & Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer Help

The value of voluntary help received is not included but is described in the trustees' annual report.

Investment Income

This is included in the accounts when receivable.

Investment Gains & Losses

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES

Liability Recognition

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

Governance Costs

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

Grants with Performance Conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Grants Payable without Performance Conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

Support Costs

Support costs include central functions and are allocated to activity categories on a basis consistent with resource use, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

ASSETS

Tangible Fixed Assets For Use By The Charity

These are capitalised if they can be used for more than one year, and cost at least £5000. They are valued at cost or a reasonable value on receipt.

Investments

Investments quoted on a stock exchange are valued at market value at year end. Other investments are included at trustees' best estimate of market value.

Debtors and Prepayments

Debtors are recognised at the settlement account. Prepayments are valued at the amount prepaid.

Stocks and Work In Progress

These are valued at the lower of cost or market value.

Notes 3 and 4 Analysis of Detailed Income and Expenditure

Solihull County Scout Council For the year ended 31 March 2024

	2024	2023
Note 3 Incoming Resources		
Voluntary Income		
Membership Fees	7,031	6,587
Donations	123	23
Grants	-	3,000
Total Voluntary Income	7,155	9,610
Funds Generating Activities		
County Fundraising Income	200	-
Total Funds Generating Activities	200	-
Investment Income		
Bank Interest	1,585	659
Total Investment Income	1,585	659
Incoming Resources From Charitable Activities		
Scouting Events		
Night Hike Income	1,928	1,920
Operation Chameleon Income	14,251	15,090
County Camp Income	-	49,100
Total Scouting Events	16,179	66,110
Scout Activities Income	305	168
Premises Income	17,963	15,376
DofE Receipts	1,927	2,674
SAS activities income	-	1,250
Jamboree Income		
Jamboree Fundraising Income	61,497	-
Jamboree Fees Income	36,037	-
Jamboree Other Income	639	-
Total Jamboree Income	98,173	-
Total Incoming Resources From Charitable Activities	134,547	85,578
Other Incoming Resources		
Other Revenue	-	311
Other County Income	2,500	-
Total Other Incoming Resources	2,500	311
Total Note 3 Incoming Resources	145,987	96,159

2024 2023

Note 4 Resources Expended**Expenditure on Charitable Activities****Scouting Events Expenditure**

Operation Chameleon Costs	12,965	13,577
Night Hike Costs	1,154	1,244
County Camp Costs	-	47,148
Skills for Adults Costs	528	-
Total Scouting Events Expenditure	14,648	61,969

Scouting Activities Expenditure

County Commissioners Fund	-	100
County Development Activity	403	-
Scout Development Activity	25	-
Training	348	-
Young Leaders	111	137
OSM Licences	2,592	2,268
Equipment Purchases	249	1,178
Uniforms	15	240
DofE Expenses	63	43
DofE Cost of Goods Sold	1,594	2,483
Special Needs Training	1,522	-
Scout Activities	1,000	731
Total Scouting Activities Expenditure	7,922	7,179

Jamboree Expenditure

Jamboree Fundraising Costs	13,052	-
Jamboree Costs	84,874	-
International Expeditions Support	160	-
Total Jamboree Expenditure	98,086	-

HQ Premises Expenditure

Electricity	1,646	1,074
Gas	5,676	3,228
Water	174	359
Drainage/Sewerage	267	54
Caretaker	1,131	1,044
Cleaning	1,309	-
HQ Lease	-	225
Insurance	441	501
Building Maintenance	3,577	861
Building Major Expenditure	13,794	6,845
Other Premises Costs	171	1,171
Total HQ Premises Expenditure	28,186	15,363

Expenditure on Administering The Charity

Accountancy Fees	437	372
Advertising & Marketing	36	53

	2024	2023
Bank Charges	120	144
County Administrator	1,492	-
Conferences	188	548
Internet & Digital Comms	543	693
Meeting Expenses	306	11
Presentations	253	660
Printing, Postage & Stationery	376	218
Write Offs	-	662
Other County Costs	107	-
Total Expenditure on Administering The Charity	3,858	3,360
Scout Active Support Expenditure		
SAS Administration Costs	100	74
SAS Activity Costs	100	1,743
Total Scout Active Support Expenditure	200	1,817
Total Expenditure on Charitable Activities	152,899	89,689
Total Note 4 Resources Expended	152,899	89,689

Note 5 Support Costs

**Solihull County Scout Council
For the year ended 31 March 2024**

5.1 Support Costs

Support costs are allocated to the most relevant category within Note 4 Resources expended above.

Note 6 Expenses and Fees

Solihull County Scout Council For the year ended 31 March 2024

6.1 Trustee Remuneration

None of the trustees have been paid any remuneration or received any other benefits from an employment with the charity.

6.2 Trustee Expenses

The total amount of payments or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees was as follows:

	2024	2023
Number of Trustees Paid Expenses	2	3
Nature of the Expenses	Office Expenses, Travel, subsistence	Office Expenses, Travel, subsistence
Total Amount Paid	£663	£1,030

6.3 Independent Examiners Fees

The following fees were paid for the statutory external scrutiny of accounts and other services provided by the independent examiner:

	2024	2023
Independent Examiner's Fees	£0	£0
Other fees for advice, consultancy, & accountancy	£0	£0
Total Amount Paid	£0	£0

Note 7 Paid Employees

Solihull County Scout Council
For the year ended 31 March 2024

7.1 Paid Employees

The County has no paid employees. Caretaking duties are reimbursed by payment of an honorarium.

Note 8 Grantmaking

Solihull County Scout Council For the year ended 31 March 2024

8.1 Grants & Donations

The charity made no material grants and donations during the year. No material grants were made to institutions.

Note 9 Tangible Fixed Assets

**Solihull County Scout Council
For the year ended 31 March 2024**

9.1 Tangible Fixed Assets

The County does not currently own any assets which are used for more than one year, and have a cost value of at least £5000.

Note 10 Investment Assets

Solihull County Scout Council
For the year ended 31 March 2024

10.1 Investment Assets

The County currently holds no fixed asset investments. See Note 14 to these accounts regarding cash held at bank as a short term investment.

Note 11 Stocks

Solihull County Scout Council For the year ended 31 March 2024

11.1 Stocks Held

The County holds the following items as stock for sale:

	2024	2023
Stocks Held		
DofE Packs Stock Held	1,220	709
Total Stocks Held	1,220	709

Note 12 Debtors & Prepayments

Solihull County Scout Council For the year ended 31 March 2024

12.1 Analysis of Debtors

The breakdown of monies owed to the County is as follows. The Prepayments represent expenditure made in advance of the Roverway and Australia jamboree events, while the accounts receivable represents invoices raised for fees for these events not yet paid.

	2024	2023
Analysis of Debtors		
Accounts Receivable	125,523	1,569
Prepayments	4,000	81,627
Total Analysis of Debtors	129,523	83,196

Note 13 Short Term Investments

**Solihull County Scout Council
For the year ended 31 March 2024**

13.1 Investments Analysis

The County does not hold any funds in investments other than savings accounts with CAF Bank.

Note 14 Cash at Bank and In Hand

Solihull County Scout Council For the year ended 31 March 2024

14.1 Analysis of Deposits

Funds held in the County's bank accounts and as cash are as follows:

	2024	2023
Cash at Bank and In Hand		
Co-Op Bank		
Co-Op Current A/C	24,247.63	-
Co-Op Savings Account	110,000.00	-
Total Co-Op Bank	134,247.63	-
CAF Bank		
Current Account	5,128.88	42,469.06
HQ Account	3,929.71	7,387.74
Activities Account	-	8,145.00
Events Account	0.01	15,580.44
DofE Account	-	2,385.10
Savings Account	10,233.96	60,381.19
Fundraising (Jamboree)	0.76	4,951.42
Scout Active Support	-	765.82
Total CAF Bank	19,293.32	142,065.77
Equals		
Equals Main Account	1,850.99	16.99
Equals Cards	236.12	928.86
Total Equals	2,087.11	945.85
Cash		
County Cash	127.00	127.00
Total Cash	127.00	127.00
Total Cash at Bank and In Hand	155,755.06	143,138.62

Note 15 Creditors and Accruals

Solihull County Scout Council For the year ended 31 March 2024

15.1 Analysis of Creditors

Funds owed by the County are as follows. The amounts for Income in Advance (Deferred Income) relate to income for the Roverway and Australia jamboree events. These amounts are included here as they would in principle be required to be returned should the event not proceed. Also included are Blythe District membership fees received in advance.

	2024	2023
Analysis of Creditors		
Income in Advance	(201,618)	(132,607)
Total Analysis of Creditors	(201,618)	(132,607)

Note 16 Funds Breakdown

Solihull County Scout Council For the year ended 31 March 2024

16.1 Endowment and Restricted Funds

The County has no funds held under Endowment terms or other legally Restricted funds.

16.2 Unrestricted Funds

The County's Unrestricted Funds are broken down as follows:

	2024	2023
Unrestricted Funds		
General Fund	(79,412)	(69,317)
Buildings Fund	-	(5,000)
Activities Fund	-	(8,646)
Jamboree Fund	(5,521)	(5,433)
International Fund	-	(926)
SAS Fund	-	(2,523)
Total Unrestricted Funds	(84,933)	(91,845)

Note 17 Transactions with Related Parties

Solihull County Scout Council
For the year ended 31 March 2024

17.1 Transaction with Related Parties

During the financial year the County has paid onward annual membership fees received from Groups and Districts to the Scout Association (see Note 3). The County has entered into no other transactions with related parties in respect of remuneration or benefits, loans or other transactions.

Note 18 Governance Costs

**Solihull County Scout Council
For the year ended 31 March 2024**

18.1 Governance Costs

Governance activities other than those relating to AGM and County meetings have been undertaken on a voluntary basis.

Note 19 Volunteer Time

Solihull County Scout Council
For the year ended 31 March 2024

19.1 Volunteer Time

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

Note 20 Additional Disclosures

**Solihull County Scout Council
For the year ended 31 March 2024**

20.1 Additional Disclosures

In the view of the trustees, no additional disclosures are required.

Independent Examiner's Report to the Trustees of the Solihull County Scout Council

Solihull County Scout Council For the year ended 31 March 2024

I report to the trustees on my examination of the accounts of the Solihull County Scout Council for the period ended 31st March 2024 which comprise the Statement of Financial Activities, the Balance Sheet and related notes set out on pages 5-25.

This report is made solely to the trustees in accordance with Section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees for my examination work.

Responsibilities and basis of report

As the charity trustees of the Solihull County Scout Council you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Solihull County Scout Council accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's statement

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

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

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.

Name:

Qualification :

Address:

Date:

Statement of Financial Activities

Solihull County Scout Council For the year ended 31 March 2024

	2024	2023
Incoming Resources		
Voluntary Income	7,155	9,610
Funds Generating Activities	200	-
Investment Income	1,585	659
Incoming Resources From Charitable Activities		
Scouting Events	16,179	66,110
Scout Activities Income	305	168
Premises Income	17,963	15,376
DofE Receipts	1,927	2,674
SAS activities income	-	1,250
Jamboree Income	98,173	-
Total Incoming Resources From Charitable Activities	134,547	85,578
Other Incoming Resources	2,500	311
Total Incoming Resources	145,987	96,159
Resources Expended		
Expenditure on Charitable Activities		
Scouting Events Expenditure		
Operation Chameleon Costs	12,965	13,577
Night Hike Costs	1,154	1,244
County Camp Costs	-	47,148
Skills for Adults Costs	528	-
Total Scouting Events Expenditure	14,648	61,969
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HQ Premises Expenditure	28,186	15,363
Expenditure on Administering The Charity	3,858	3,360
Scout Active Support Expenditure	200	1,817
Total Expenditure on Charitable Activities	152,899	89,689
Total Resources Expended	152,899	89,689
Net Movement In Funds	(6,912)	6,471

County Balance Sheet

Solihull County Scout Council

As at 31 March 2024

31 MAR 2024

31 MAR 2023

Current Assets

Stocks and Work in Progress

DofE Packs Stock Held	1,220	709
Total Stocks and Work in Progress	1,220	709

Debtors and Prepayments

Prepayments	4,000	81,627
Accounts Receivable	125,523	1,569
Total Debtors and Prepayments	129,523	83,196

Cash at bank and in hand

Current Account	5,129	42,469
Savings Account	10,234	60,381
DofE Account	-	2,385
HQ Account	3,930	7,388
Events Account	-	15,580
Activities Account	-	8,145
Fundraising (Jamboree)	1	4,951
Scout Active Support	-	766
Equals Main Account	1,851	17
Equals Cards	619	929
County Cash	127	127
Co-Op Current A/C	24,248	-
Co-Op Savings Account	110,000	-
Total Cash at bank and in hand	156,138	143,139

Total Current Assets	286,881	227,044
-----------------------------	----------------	----------------

Creditors: amounts falling due within one year

Accounts Payable	330	2,592
Income in Advance	201,618	132,607
Total Creditors: amounts falling due within one year	201,948	135,199

Net Current Assets (Liabilities)	84,932	91,845
---	---------------	---------------

Total Assets less Current Liabilities	84,932	91,845
--	---------------	---------------

Net Assets	84,932	91,845
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Unrestricted Funds

General Fund	79,412	69,317
Buildings Fund	-	5,000
Activities Fund	-	8,646
SAS Fund	-	2,523
International Fund	-	926

	31 MAR 2024	31 MAR 2023
Jamboree Fund	5,521	5,433
Total Unrestricted Funds	84,933	91,845
Xero Funds Adjustment		
Current Year Earnings	(6,912)	6,471
Retained Earnings	6,912	(6,471)
Total Xero Funds Adjustment	-	-

The financial statements were approved by the Trustees on2024 and signed on their behalf by

Signature	Name	Position
	Jackie Butterworth	County Chair
	Chris Davis	County Treasurer

Notes 1 & 2 : Basis of Preparation and Accounting Policies

Solihull County Scout Council For the year ended 31 March 2024

Note 1 Basis of Preparation

1.1 Basis of accounting

These financial statements have been prepared in compliance with the Charities SORP (FRS 102) (second edition - October 2019) - Accounting and Reporting by Charities: the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102), and the Charities Act 2011.

1.2 Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

1.3 Changes to previous accounts

No changes have been made to accounts for previous years.

1.4 Going Concern

The financial statements are prepared on a going concern basis. The trustees have assessed the County's ability to continue as a going concern to assure themselves of the validity of this assumption in preparing these accounts, and concluded that they have a reasonable expectations that the charity has adequate resources to continue in operational existence for the foreseeable future. Consequently, the trustees continue to prepare the financial statements on a going concern basis.

Note 2 Accounting Policies

INCOMING RESOURCES

Recognition of Incoming Resources

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

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

Membership Subscriptions

Memberships subscription collected on behalf of other parts of the Scout Movement are reported net of any amount paid out because these subscription are in effect held as agents before being paid out.

Incoming Resources with related Expenditure

Where incoming resources have related expenditure the incoming resources and related expenditure are reported gross in the Statement of Financial Activity.

Grants and Donations

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

Tax Reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

Contractual Income and Performance Related Grants

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

Gifts in Kind

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

Donated Services & Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer Help

The value of voluntary help received is not included but is described in the trustees' annual report.

Investment Income

This is included in the accounts when receivable.

Investment Gains & Losses

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES

Liability Recognition

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

Governance Costs

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

Grants with Performance Conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Grants Payable without Performance Conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

Support Costs

Support costs include central functions and are allocated to activity categories on a basis consistent with resource use, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

ASSETS

Tangible Fixed Assets For Use By The Charity

These are capitalised if they can be used for more than one year, and cost at least £5000. They are valued at cost or a reasonable value on receipt.

Investments

Investments quoted on a stock exchange are valued at market value at year end. Other investments are included at trustees' best estimate of market value.

Debtors and Prepayments

Debtors are recognised at the settlement account. Prepayments are valued at the amount prepaid.

Stocks and Work In Progress

These are valued at the lower of cost or market value.

Notes 3 and 4 Analysis of Detailed Income and Expenditure

Solihull County Scout Council For the year ended 31 March 2024

	2024	2023
Note 3 Incoming Resources		
Voluntary Income		
Membership Fees	7,031	6,587
Donations	123	23
Grants	-	3,000
Total Voluntary Income	7,155	9,610
Funds Generating Activities		
County Fundraising Income	200	-
Total Funds Generating Activities	200	-
Investment Income		
Bank Interest	1,585	659
Total Investment Income	1,585	659
Incoming Resources From Charitable Activities		
Scouting Events		
Night Hike Income	1,928	1,920
Operation Chameleon Income	14,251	15,090
County Camp Income	-	49,100
Total Scouting Events	16,179	66,110
Scout Activities Income	305	168
Premises Income	17,963	15,376
DofE Receipts	1,927	2,674
SAS activities income	-	1,250
Jamboree Income		
Jamboree Fundraising Income	61,497	-
Jamboree Fees Income	36,037	-
Jamboree Other Income	639	-
Total Jamboree Income	98,173	-
Total Incoming Resources From Charitable Activities	134,547	85,578
Other Incoming Resources		
Other Revenue	-	311
Other County Income	2,500	-
Total Other Incoming Resources	2,500	311
Total Note 3 Incoming Resources	145,987	96,159

2024 2023

Note 4 Resources Expended**Expenditure on Charitable Activities****Scouting Events Expenditure**

Operation Chameleon Costs	12,965	13,577
Night Hike Costs	1,154	1,244
County Camp Costs	-	47,148
Skills for Adults Costs	528	-
Total Scouting Events Expenditure	14,648	61,969

Scouting Activities Expenditure

County Commissioners Fund	-	100
County Development Activity	403	-
Scout Development Activity	25	-
Training	348	-
Young Leaders	111	137
OSM Licences	2,592	2,268
Equipment Purchases	249	1,178
Uniforms	15	240
DofE Expenses	63	43
DofE Cost of Goods Sold	1,594	2,483
Special Needs Training	1,522	-
Scout Activities	1,000	731
Total Scouting Activities Expenditure	7,922	7,179

Jamboree Expenditure

Jamboree Fundraising Costs	13,052	-
Jamboree Costs	84,874	-
International Expeditions Support	160	-
Total Jamboree Expenditure	98,086	-

HQ Premises Expenditure

Electricity	1,646	1,074
Gas	5,676	3,228
Water	174	359
Drainage/Sewerage	267	54
Caretaker	1,131	1,044
Cleaning	1,309	-
HQ Lease	-	225
Insurance	441	501
Building Maintenance	3,577	861
Building Major Expenditure	13,794	6,845
Other Premises Costs	171	1,171
Total HQ Premises Expenditure	28,186	15,363

Expenditure on Administering The Charity

Accountancy Fees	437	372
Advertising & Marketing	36	53

	2024	2023
Bank Charges	120	144
County Administrator	1,492	-
Conferences	188	548
Internet & Digital Comms	543	693
Meeting Expenses	306	11
Presentations	253	660
Printing, Postage & Stationery	376	218
Write Offs	-	662
Other County Costs	107	-
Total Expenditure on Administering The Charity	3,858	3,360
Scout Active Support Expenditure		
SAS Administration Costs	100	74
SAS Activity Costs	100	1,743
Total Scout Active Support Expenditure	200	1,817
Total Expenditure on Charitable Activities	152,899	89,689
Total Note 4 Resources Expended	152,899	89,689

Note 5 Support Costs

**Solihull County Scout Council
For the year ended 31 March 2024**

5.1 Support Costs

Support costs are allocated to the most relevant category within Note 4 Resources expended above.

Note 6 Expenses and Fees

Solihull County Scout Council For the year ended 31 March 2024

6.1 Trustee Remuneration

None of the trustees have been paid any remuneration or received any other benefits from an employment with the charity.

6.2 Trustee Expenses

The total amount of payments or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees was as follows:

	2024	2023
Number of Trustees Paid Expenses	2	3
Nature of the Expenses	Office Expenses, Travel, subsistence	Office Expenses, Travel, subsistence
Total Amount Paid	£663	£1,030

6.3 Independent Examiners Fees

The following fees were paid for the statutory external scrutiny of accounts and other services provided by the independent examiner:

	2024	2023
Independent Examiner's Fees	£0	£0
Other fees for advice, consultancy, & accountancy	£0	£0
Total Amount Paid	£0	£0

Note 7 Paid Employees

Solihull County Scout Council
For the year ended 31 March 2024

7.1 Paid Employees

The County has no paid employees. Caretaking duties are reimbursed by payment of an honorarium.

Note 8 Grantmaking

Solihull County Scout Council For the year ended 31 March 2024

8.1 Grants & Donations

The charity made no material grants and donations during the year. No material grants were made to institutions.

Note 9 Tangible Fixed Assets

**Solihull County Scout Council
For the year ended 31 March 2024**

9.1 Tangible Fixed Assets

The County does not currently own any assets which are used for more than one year, and have a cost value of at least £5000.

Note 10 Investment Assets

Solihull County Scout Council
For the year ended 31 March 2024

10.1 Investment Assets

The County currently holds no fixed asset investments. See Note 14 to these accounts regarding cash held at bank as a short term investment.

Note 11 Stocks

Solihull County Scout Council For the year ended 31 March 2024

11.1 Stocks Held

The County holds the following items as stock for sale:

	2024	2023
Stocks Held		
DofE Packs Stock Held	1,220	709
Total Stocks Held	1,220	709

Note 12 Debtors & Prepayments

Solihull County Scout Council For the year ended 31 March 2024

12.1 Analysis of Debtors

The breakdown of monies owed to the County is as follows. The Prepayments represent expenditure made in advance of the Roverway and Australia jamboree events, while the accounts receivable represents invoices raised for fees for these events not yet paid.

	2024	2023
Analysis of Debtors		
Accounts Receivable	125,523	1,569
Prepayments	4,000	81,627
Total Analysis of Debtors	129,523	83,196

Note 13 Short Term Investments

**Solihull County Scout Council
For the year ended 31 March 2024**

13.1 Investments Analysis

The County does not hold any funds in investments other than savings accounts with CAF Bank.

Note 14 Cash at Bank and In Hand

Solihull County Scout Council For the year ended 31 March 2024

14.1 Analysis of Deposits

Funds held in the County's bank accounts and as cash are as follows:

	2024	2023
Cash at Bank and In Hand		
Co-Op Bank		
Co-Op Current A/C	24,247.63	-
Co-Op Savings Account	110,000.00	-
Total Co-Op Bank	134,247.63	-
CAF Bank		
Current Account	5,128.88	42,469.06
HQ Account	3,929.71	7,387.74
Activities Account	-	8,145.00
Events Account	0.01	15,580.44
DofE Account	-	2,385.10
Savings Account	10,233.96	60,381.19
Fundraising (Jamboree)	0.76	4,951.42
Scout Active Support	-	765.82
Total CAF Bank	19,293.32	142,065.77
Equals		
Equals Main Account	1,850.99	16.99
Equals Cards	236.12	928.86
Total Equals	2,087.11	945.85
Cash		
County Cash	127.00	127.00
Total Cash	127.00	127.00
Total Cash at Bank and In Hand	155,755.06	143,138.62

Note 15 Creditors and Accruals

Solihull County Scout Council For the year ended 31 March 2024

15.1 Analysis of Creditors

Funds owed by the County are as follows. The amounts for Income in Advance (Deferred Income) relate to income for the Roverway and Australia jamboree events. These amounts are included here as they would in principle be required to be returned should the event not proceed. Also included are Blythe District membership fees received in advance.

	2024	2023
Analysis of Creditors		
Income in Advance	(201,618)	(132,607)
Total Analysis of Creditors	(201,618)	(132,607)

Note 16 Funds Breakdown

Solihull County Scout Council For the year ended 31 March 2024

16.1 Endowment and Restricted Funds

The County has no funds held under Endowment terms or other legally Restricted funds.

16.2 Unrestricted Funds

The County's Unrestricted Funds are broken down as follows:

	2024	2023
Unrestricted Funds		
General Fund	(79,412)	(69,317)
Buildings Fund	-	(5,000)
Activities Fund	-	(8,646)
Jamboree Fund	(5,521)	(5,433)
International Fund	-	(926)
SAS Fund	-	(2,523)
Total Unrestricted Funds	(84,933)	(91,845)

Note 17 Transactions with Related Parties

Solihull County Scout Council
For the year ended 31 March 2024

17.1 Transaction with Related Parties

During the financial year the County has paid onward annual membership fees received from Groups and Districts to the Scout Association (see Note 3). The County has entered into no other transactions with related parties in respect of remuneration or benefits, loans or other transactions.

Note 18 Governance Costs

Solihull County Scout Council
For the year ended 31 March 2024

18.1 Governance Costs

Governance activities other than those relating to AGM and County meetings have been undertaken on a voluntary basis.

Note 19 Volunteer Time

Solihull County Scout Council
For the year ended 31 March 2024

19.1 Volunteer Time

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

Note 20 Additional Disclosures

**Solihull County Scout Council
For the year ended 31 March 2024**

20.1 Additional Disclosures

In the view of the trustees, no additional disclosures are required.

Independent Examiner's Report to the Trustees of the Solihull County Scout Council

Solihull County Scout Council For the year ended 31 March 2024

I report to the trustees on my examination of the accounts of the Solihull County Scout Council for the period ended 31st March 2024 which comprise the Statement of Financial Activities, the Balance Sheet and related notes set out on pages 5-25.

This report is made solely to the trustees in accordance with Section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees for my examination work.

Responsibilities and basis of report

As the charity trustees of the Solihull County Scout Council you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Solihull County Scout Council accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's statement

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

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

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.

Name:

Qualification :

Address:

Date:

SOLIHULL COUNTY SCOUT COUNCIL

England & Wales - Charity number 505527

Accounts

TRUSTEES' ANNUAL REPORT

for the period 01 April 2022 to 31 March 2023

Section A - Reference and Administration Details

Charity Name **Solihull County Scout Council**

Registered Charity No **505527**

Principal Address **Hobs Meadow, Hobs Moat Road, Solihull, B92 8PG**

Advisers **CAF Bank**
The Scout Association, Chingford, London

Trustee Name	Office
Jacqueline Butterworth	Chair
Chris Davis	Treasurer
Robert Swindell	Secretary
Mathew Spencer	County Commissioner
Paul Webb	Deputy County Commissioner
Charlotte Richardson	County Youth Commissioner
Andrew Baynes	
Gregory Dodd	
Robert Thomas	
Kenneth Meeson	
Bob Fear	
Richard Budd	

Section B - Structure, governance and management

The Scout County's governing documents are those of The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and The Policy, Organisation and Rules of The Scout Association. The County has adopted the Model Constitution contained within the Policy, Organisation and Rules of The Scout Association.

The Scout County is a trust established under its rules which are common to all Scouts, operating as a Public Benefit Entity.

The Trustees are appointed in accordance with the Policy, Organisation and Rules of The Scout Association.

The Scout County is managed by the County Board of Trustees, the members of which are the 'Charity Trustees' of the Scout 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.

The Committee consists of 3 independent officers, Chair, Treasurer and Secretary together with the County Commissioner, elected and nominated members and meets a minimum of 6 times per year.

This County Board of Trustees exists to support the County Commissioner in meeting the responsibilities of the appointments and is responsible for

- The maintenance of County property;
- The raising of funds and the administration of County finance;
- The insurance of persons, property and equipment;
- County public occasions;
- Assisting in the recruitment of leaders and other adult support;
- Appointing any sub committees that may be required;
- Appointing County Administrators and Advisors other than those who are elected.

Risk and Internal Control

The County has 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.

Section C - Objectives and activities

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

The Aim of The Scout Association is 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. The method of achieving the Aim of the Association is by providing an enjoyable and attractive scheme of progressive training, based on the Scout Promise and Law and guided by adult leadership. The Trustees consider that continuing scouting activities in line with these aims and objectives is in accordance with the Charity Commission's published guidance on the Public Benefit requirement under the Charities Act 2011.

Section D - Achievements and performance

At the end of March 2023 Solihull Scout County comprised 25 groups. The groups are divided into two Districts – Blythe and Cole. Each District has Explorer Scout provision for 14 to 18 year olds across 12 individual Explorer Scout Units. There is also a Network unit for 18 to 25 year olds in each District. Young Leaders play a vital role as part of the leadership team in many sections and are supported through the delivery of the programme of Young Leader scheme training modules throughout the year.

The census for Jan 2023 showed an increase of 7% in youth membership and a 4% decline of adults, leading to an overall membership increase of 4% from last year.

On the date of census, 31 January 2023, there were 2009 young people and 616 adults involved in Scouting in Solihull (the numbers exclude the Occasional Helpers, but these adults are vital to the running of Sections).

Over the past year all of the sections have taken part in a varied programme of Scouting activities and events. Many Chief Scout Awards were achieved at all levels as well as countless activity and challenge badges and a number of adults have also been recognised with national awards for good service or with the Solihull Scout County Merit Award.

The County's success is entirely down to the hard work and dedication of our volunteers at section, group, district and county levels. Solihull should be highly proud of all our volunteers who are making a difference in their communities and achieving the aims of The Scout Association

Section E - Financial Review

Reserves Policy

The Trustees have determined that the County's policy on reserves is to hold sufficient resources to continue the charitable activities of the County should income and fundraising activities fall short.

The Trustees have traditionally considered that the accounts should hold a sum equivalent to 18 months of headquarters running and associated costs, circa £30k in a normal year.

The amount held in the General fund was £70k at the end of the 2022–2023 financial year which exceeds this amount. The excess in reserves accumulated primarily as a result of the receipt of government covid related grants and was initially maintained so as to allow for potential support to contribute to any unforeseen requirements across the County during the period of the Covid pandemic. The trustees intended that these reserves would be reduced during 2022-23 and therefore prepared a budget to run at a deficit in the year. In the event, stronger than forecast income generation has resulted in the County breaking even on the General Fund and generating a surplus in respect of events.

The County held net Cash balances of approximately £143k at the year end. Of this £10k was held on deposit in relation to monies collected for the World Scout Jamboree in 2023 which has not yet been expended and which is not available for any other purpose, and £38K relates to membership fees from Cole District received in advance for onward payment to the Scout Association.

Amounts are also held in specific funds allocated for use by International Scouting, County Camp, Jamboree, and County Scout Active Support.

The financial statements are prepared on a going concern basis. The trustees have assessed the County's ability to continue as a going concern to assure themselves of the validity of this assumption in preparing the accounts and concluded that they have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Consequently, the trustees continue to prepare the financial statements on a going concern basis.

Investment Policy

The County does not have sufficient funds to invest in longer term investments. The County has therefore adopted a risk averse strategy to the investment of its funds in the CAF Bank.

Section F - Declaration

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

Signed on behalf of the charity's trustees

Jacqueline Butterworth – Chair

Robert Swindell – Secretary

Statement of Financial Activities

Solihull County Scout Council
For the year ended 31 March 2023

	2023	2022
Incoming Resources		
Voluntary Income	9,610	17,009
Funds Generating Activities	-	23
Investment Income	659	9
Incoming Resources From Charitable Activities		
Scouting Events	66,110	12,749
Scout Activities Income	168	-
Premises Income	15,376	3,983
DofE Receipts	2,674	1,569
SAS activities income	1,250	-
Jamboree Income	-	12,622
Total Incoming Resources From Charitable Activities	85,578	30,922
Other Incoming Resources	311	108
Total Incoming Resources	96,159	48,072
Resources Expended		
Expenditure on Charitable Activities		
Scouting Events Expenditure	61,969	12,721
Scouting Activities Expenditure	7,179	5,257
Jamboree Expenditure	-	5,952
HQ Premises Expenditure	15,363	8,110
Expenditure on Administering The Charity	3,360	2,798
Scout Active Support Expenditure	1,817	100
Total Expenditure on Charitable Activities	89,688	34,938
Total Resources Expended	89,688	34,938
Net Movement In Funds	6,471	13,134

County Balance Sheet

Solihull County Scout Council As at 31 March 2023

31 MAR 2023 31 MAR 2022

Current Assets

Stocks and Work in Progress		
Badges Stock Held	-	662
DofE Packs Stock Held	709	885
Total Stocks and Work in Progress	709	1,547
Prepayments and Accruals		
Prepayments	81,627	11,836
Accounts Receivable	1,569	-
Total Prepayments and Accruals	83,196	11,836
Cash at bank and in hand		
Current Account	42,469	27,164
Savings Account	60,381	31,677
DofE Account	2,385	1,565
HQ Account	7,388	2,251
Events Account	15,580	11,305
Activities Account	8,145	100
Fundraising (Jamboree)	4,951	15,584
Scout Active Support	766	328
Equals Main Account	17	257
Equals Cards	929	1,571
County Cash	127	127
Headquarters Cash	-	93
Total Cash at bank and in hand	143,139	92,023
Debtors	-	389
Total Current Assets	227,044	105,795
Creditors: amounts falling due within one year		
Accounts Payable	2,592	-
Income in Advance	132,607	20,421
Total Creditors: amounts falling due within one year	135,199	20,421
Net Current Assets (Liabilities)	91,845	85,374
Total Assets less Current Liabilities	91,845	85,374
Net Assets	91,845	85,374
Unrestricted Funds		
General Fund	69,317	69,009
Buildings Fund	5,000	5,000
Activities Fund	8,646	2,921
SAS Fund	2,523	2,085
International Fund	926	926

	31 MAR 2023	31 MAR 2022
Jamboree Fund	5,433	5,433
Total Unrestricted Funds	91,845	85,374
Xero Funds Adjustment		
Current Year Earnings	6,471	13,134
Retained Earnings	(6,471)	(13,134)
Total Xero Funds Adjustment	-	-

The financial statements were approved by the Trustees on2023 and signed on their behalf by

Signature	Name	Position
	Jackie Butterworth	County Chair
	Chris Davis	County Treasurer

Notes 1 & 2 : Basis of Preparation and Accounting Policies

Solihull County Scout Council For the year ended 31 March 2023

Note 1 Basis of Preparation

1.1 Basis of accounting

These financial statements have been prepared in compliance with the Charities SORP (FRS 102) (second edition - October 2019) - Accounting and Reporting by Charities: the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102), and the Charities Act 2011.

1.2 Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

1.3 Changes to previous accounts

No changes have been made to accounts for previous years.

1.4 Going Concern

The financial statements are prepared on a going concern basis. The trustees have assessed the County's ability to continue as a going concern to assure themselves of the validity of this assumption in preparing these accounts, and concluded that they have a reasonable expectations that the charity has adequate resources to continue in operational existence for the foreseeable future. Consequently, the trustees continue to prepare the financial statements on a going concern basis.

Note 2 Accounting Policies

INCOMING RESOURCES

Recognition of Incoming Resources

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

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

Membership Subscriptions

Memberships subscription collected on behalf of other parts of the Scout Movement are reported net of any amount paid out because these subscription are in effect held as agents before being paid out.

Incoming Resources with related Expenditure

Where incoming resources have related expenditure the incoming resources and related expenditure are reported gross in the Statement of Financial Activity.

Grants and Donations

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

Tax Reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

Contractual Income and Performance Related Grants

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

Gifts in Kind

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

Donated Services & Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer Help

The value of voluntary help received is not included but is described in the trustees' annual report.

Investment Income

This is included in the accounts when receivable.

Investment Gains & Losses

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES

Liability Recognition

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

Governance Costs

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

Grants with Performance Conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Grants Payable without Performance Conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

Support Costs

Support costs include central functions and are allocated to activity categories on a basis consistent with resource use, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

ASSETS

Tangible Fixed Assets For Use By The Charity

These are capitalised if they can be used for more than one year, and cost at least £5000. They are valued at cost or a reasonable value on receipt.

Investments

Investments quoted on a stock exchange are valued at market value at year end. Other investments are included at trustees' best estimate of market value.

Debtors and Prepayments

Debtors are recognised at the settlement account. Prepayments are valued at the amount prepaid.

Stocks and Work In Progress

These are valued at the lower of cost or market value.

Notes 3 and 4 Analysis of Detailed Income and Expenditure

Solihull County Scout Council
For the year ended 31 March 2023

2023 2022

Note 3 Incoming Resources

Voluntary Income

Membership Fees	6,587	6,342
Donations	23	-
Grants	3,000	10,667
Total Voluntary Income	9,610	17,009

Funds Generating Activities

County Fundraising Income	-	23
Total Funds Generating Activities	-	23

Investment Income

Bank Interest	659	9
Total Investment Income	659	9

Incoming Resources From Charitable Activities

Scouting Events

Night Hike Income	1,920	-
Operation Chameleon Income	15,090	11,597
Six Summits Income	-	1,152
County Camp Income	49,100	-
Total Scouting Events	66,110	12,749

Scout Activities Income	168	-
Premises Income	15,376	3,983
DofE Receipts	2,674	1,569
SAS activities income	1,250	-

Jamboree Income

Eurojam Income	-	12,622
Total Jamboree Income	-	12,622

Total Incoming Resources From Charitable Activities	85,578	30,922
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Other Incoming Resources

Other Revenue	311	-
Other County Income	-	108
Total Other Incoming Resources	311	108

Total Note 3 Incoming Resources	96,159	48,072
---------------------------------	--------	--------

2023

2022

Note 4 Resources Expended**Expenditure on Charitable Activities****Scouting Events Expenditure**

Operation Chameleon Costs	13,577	11,568
Night Hike Costs	1,244	-
Six Summits Costs	-	1,152
County Camp Costs	47,148	-
Total Scouting Events Expenditure	61,969	12,721

Scouting Activities Expenditure

County Commissioners Fund	100	198
Training	-	130
Outdoor Training	-	300
Young Leaders	137	-
OSM Licences	2,268	2,376
Equipment Purchases	1,178	307
Uniforms	240	181
DofE Expenses	43	62
DofE Cost of Goods Sold	2,483	1,318
Scout Activities	731	386
Total Scouting Activities Expenditure	7,179	5,257

Jamboree Expenditure

Eurojam Costs	-	600
Jamboree Costs	-	5,352
Total Jamboree Expenditure	-	5,952

HQ Premises Expenditure

Electricity	1,074	115
Gas	3,228	(579)
Water	359	204
Drainage/Sewerage	54	-
Caretaker	1,044	1,128
Cleaning	-	1,142
HQ Lease	225	450
Insurance	501	671
Building Maintenance	861	2,573
Building Major Expenditure	6,845	2,407
Other Premises Costs	1,171	-
Total HQ Premises Expenditure	15,363	8,110

Expenditure on Administering The Charity

Accountancy Fees	372	171
Advertising & Marketing	53	-
Bank Charges	144	197
Conferences	548	905
Internet & Digital Comms	693	927

	2023	2022
Meeting Expenses	11	213
Presentations	660	206
Printing, Postage & Stationery	218	32
Write Offs	662	-
Other County Costs	-	147
Total Expenditure on Administering The Charity	3,360	2,798
Scout Active Support Expenditure		
SAS Administration Costs	74	100
SAS Activity Costs	1,743	-
Total Scout Active Support Expenditure	1,817	100
Total Expenditure on Charitable Activities	89,688	34,938
Total Note 4 Resources Expended	89,688	34,938

Note 5 Support Costs

5.1 Support Costs

Support costs are allocated to the most relevant category within Note 4 Resources expended above.

Note 6 Expenses and Fees

6.1 Trustee Remuneration

None of the trustees have been paid any remuneration or received any other benefits from an employment with the charity.

6.2 Trustee Expenses

The total amount of payments or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees was as follows:

	2023	2022
Number of Trustees Paid Expenses	6	3
Nature of the Expenses	Office Expenses, Travel, subsistence	Office Expenses, Travel, subsistence
Total Amount Paid	£1,030	£1,216

6.3 Independent Examiners Fees

The following fees were paid for the statutory external scrutiny of accounts and other services provided by the independent examiner:

	2023	2022
Independent Examiner's Fees	£0	£0
Other fees for advice, consultancy, & accountancy	£0	£0
Total Amount Paid	£0	£0

Note 7 Paid Employees

7.1 Paid Employees

The County has no paid employees. Caretaking duties are reimbursed by payment of an honorarium.

Note 8 Grantmaking

8.1 Grants & Donations

The charity made no material grants and donations during the year. No material grants were made to institutions.

Note 9 Tangible Fixed Assets

9.1 Tangible Fixed Assets

The County does not currently own any assets which are used for more than one year, and have a cost value of at least £5000.

Note 10 Investment Assets

10.1 Investment Assets

The County currently holds no fixed asset investments. See Note 14 to these accounts regarding cash held at bank as a short term investment.

Note 11 Stocks

11.1 Stocks Held

The County holds the following items as stock for sale:

	2023	2022
Stocks Held		
Badges Stock Held	-	662
DofE Packs Stock Held	709	885
Total Stocks Held	709	1,547

Note 12 Debtors & Prepayments

12.1 Analysis of Debtors

The breakdown of monies owed to the County is as follows. The Prepayments represent expenditure made in advance of the World Scout Jamboree 2023.

	2023	2022
Analysis of Debtors		
Debtors	-	389
Prepayments	81,627	11,836
Total Analysis of Debtors	81,627	12,225

Note 13 Short Term Investments

13.1 Investments Analysis

The County does not hold any funds in investments other than savings accounts with CAF Bank.

Note 14 Cash at Bank and In Hand

14.1 Analysis of Deposits

Funds held in the County's bank accounts and as cash are as follows:

	2023	2022
Cash at Bank and In Hand		
CAF Bank		
Current Account	42,469.06	27,164.04
HQ Account	7,387.74	2,251.27
Activities Account	8,145.00	100.31
Events Account	15,580.44	11,304.74
DofE Account	2,385.10	1,565.34
Savings Account	60,381.19	31,676.99
Fundraising (Jamboree)	4,951.42	15,583.89
Scout Active Support	765.82	327.96
Total CAF Bank	142,065.77	89,974.54
Equals		
Equals Main Account	16.99	256.99
Equals Cards	929.17	1,570.93
Total Equals	946.16	1,827.92
Cash		
County Cash	127.00	127.00
Headquarters Cash	-	93.10
Total Cash	127.00	220.10
Total Cash at Bank and In Hand	143,138.93	92,022.56

Note 15 Creditors and Accruals

15.1 Analysis of Creditors

Funds owed by the County are as follows. The amounts for Income in Advance (Deferred Income) relate to membership fees for Cole District relating to 2023-24 received in advance, and to income for the World Scout Jamboree 2023. The jamboree amounts are included here as they would in principle be required to be returned should the event not proceed.

	2023	2022
Analysis of Creditors		
Income in Advance	(132,607)	(20,421)
Total Analysis of Creditors	(132,607)	(20,421)

Note 16 Funds Breakdown

16.1 Endowment and Restricted Funds

The County has no funds held under Endowment terms or other legally Restricted funds.

16.2 Unrestricted Funds

The County's Unrestricted Funds are broken down as follows:

	2023	2022
Unrestricted Funds		
General Fund	(69,317)	(69,009)
Buildings Fund	(5,000)	(5,000)
Activities Fund	(8,646)	(2,921)
Jamboree Fund	(5,433)	(5,433)
International Fund	(926)	(926)
SAS Fund	(2,523)	(2,085)
Total Unrestricted Funds	(91,845)	(85,374)

Note 17 Transactions with Related Parties

17.1 Transaction with Related Parties

During the financial year the County has paid onward annual membership fees received from Groups and Districts to the Scout Association (see Note 3). The County has entered into no other transactions with related parties in respect of remuneration or benefits, loans or other transactions.

Note 18 Governance Costs

18.1 Governance Costs

Governance activities other than those relating to AGM and County meetings have been undertaken on a voluntary basis.

Note 19 Volunteer Time

19.1 Volunteer Time

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

Note 20 Additional Disclosures

20.1 Additional Disclosures

In the view of the trustees, no additional disclosures are required.

Independent Examiner's Report to the Trustees of the Solihull County Scout Council

Solihull County Scout Council
For the year ended 31 March 2023

I report on the accounts of the Scout County for the period ended 31st March 2022 which comprise the Statement of Financial Activities, the Balance Sheet and related notes set out on pages 6 - 14.

This report is made solely to the trustees in accordance with Section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees for my examination work.

Respective responsibilities of Trustees and Examiner

The County's trustees are responsible for the preparation of the accounts. They consider that an audit is not required for this year (under Section 144 of the Charities Act 2011 (the Charities Act)) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts (under Section 145 of the Charities Act);
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under Section 145(5)(b) of the Charities Act); and
- To state whether particular matters have come to my attention.

Basis of Independent Examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the District and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's statement

In connection with my examination, no matter has come to my attention (other than that disclosed below *):

1. which gives me reasonable cause to believe that in any material respect the requirements

- to keep accounting records in accordance with Section 130 of the Charities Act ;and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name:

Qualification :

Address:

Date:

Statement of Financial Activities

Solihull County Scout Council
For the year ended 31 March 2023

	2023	2022
Incoming Resources		
Voluntary Income	9,610	17,009
Funds Generating Activities	-	23
Investment Income	659	9
Incoming Resources From Charitable Activities		
Scouting Events	66,110	12,749
Scout Activities Income	168	-
Premises Income	15,376	3,983
DofE Receipts	2,674	1,569
SAS activities income	1,250	-
Jamboree Income	-	12,622
Total Incoming Resources From Charitable Activities	85,578	30,922
Other Incoming Resources	311	108
Total Incoming Resources	96,159	48,072
Resources Expended		
Expenditure on Charitable Activities		
Scouting Events Expenditure	61,969	12,721
Scouting Activities Expenditure	7,179	5,257
Jamboree Expenditure	-	5,952
HQ Premises Expenditure	15,363	8,110
Expenditure on Administering The Charity	3,360	2,798
Scout Active Support Expenditure	1,817	100
Total Expenditure on Charitable Activities	89,688	34,938
Total Resources Expended	89,688	34,938
Net Movement In Funds	6,471	13,134

County Balance Sheet

Solihull County Scout Council As at 31 March 2023

31 MAR 2023 31 MAR 2022

Current Assets

Stocks and Work in Progress		
Badges Stock Held	-	662
DofE Packs Stock Held	709	885
Total Stocks and Work in Progress	709	1,547
Prepayments and Accruals		
Prepayments	81,627	11,836
Accounts Receivable	1,569	-
Total Prepayments and Accruals	83,196	11,836
Cash at bank and in hand		
Current Account	42,469	27,164
Savings Account	60,381	31,677
DofE Account	2,385	1,565
HQ Account	7,388	2,251
Events Account	15,580	11,305
Activities Account	8,145	100
Fundraising (Jamboree)	4,951	15,584
Scout Active Support	766	328
Equals Main Account	17	257
Equals Cards	929	1,571
County Cash	127	127
Headquarters Cash	-	93
Total Cash at bank and in hand	143,139	92,023
Debtors	-	389
Total Current Assets	227,044	105,795
Creditors: amounts falling due within one year		
Accounts Payable	2,592	-
Income in Advance	132,607	20,421
Total Creditors: amounts falling due within one year	135,199	20,421
Net Current Assets (Liabilities)	91,845	85,374
Total Assets less Current Liabilities	91,845	85,374
Net Assets	91,845	85,374
Unrestricted Funds		
General Fund	69,317	69,009
Buildings Fund	5,000	5,000
Activities Fund	8,646	2,921
SAS Fund	2,523	2,085
International Fund	926	926

	31 MAR 2023	31 MAR 2022
Jamboree Fund	5,433	5,433
Total Unrestricted Funds	91,845	85,374
Xero Funds Adjustment		
Current Year Earnings	6,471	13,134
Retained Earnings	(6,471)	(13,134)
Total Xero Funds Adjustment	-	-

The financial statements were approved by the Trustees on2023 and signed on their behalf by

Signature	Name	Position
	Jackie Butterworth	County Chair
	Chris Davis	County Treasurer

Notes 1 & 2 : Basis of Preparation and Accounting Policies

Solihull County Scout Council For the year ended 31 March 2023

Note 1 Basis of Preparation

1.1 Basis of accounting

These financial statements have been prepared in compliance with the Charities SORP (FRS 102) (second edition - October 2019) - Accounting and Reporting by Charities: the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102), and the Charities Act 2011.

1.2 Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

1.3 Changes to previous accounts

No changes have been made to accounts for previous years.

1.4 Going Concern

The financial statements are prepared on a going concern basis. The trustees have assessed the County's ability to continue as a going concern to assure themselves of the validity of this assumption in preparing these accounts, and concluded that they have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Consequently, the trustees continue to prepare the financial statements on a going concern basis.

Note 2 Accounting Policies

INCOMING RESOURCES

Recognition of Incoming Resources

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

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

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This is included in the accounts when receivable.

Investment Gains & Losses

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES

Liability Recognition

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

Governance Costs

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

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ASSETS

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Solihull County Scout Council
For the year ended 31 March 2023

2023 2022

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Investment Income

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Total Investment Income	659	9

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Night Hike Income	1,920	-
Operation Chameleon Income	15,090	11,597
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County Camp Income	49,100	-
Total Scouting Events	66,110	12,749

Scout Activities Income	168	-
Premises Income	15,376	3,983
DofE Receipts	2,674	1,569
SAS activities income	1,250	-

Jamboree Income

Eurojam Income	-	12,622
Total Jamboree Income	-	12,622

Total Incoming Resources From Charitable Activities	85,578	30,922
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Other Incoming Resources

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Other County Income	-	108
Total Other Incoming Resources	311	108

Total Note 3 Incoming Resources	96,159	48,072
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2023

2022

Note 4 Resources Expended**Expenditure on Charitable Activities****Scouting Events Expenditure**

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DofE Cost of Goods Sold	2,483	1,318
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Eurojam Costs	-	600
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SAS Administration Costs	74	100
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Total Scout Active Support Expenditure	1,817	100
Total Expenditure on Charitable Activities	89,688	34,938
Total Note 4 Resources Expended	89,688	34,938

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5.1 Support Costs

Support costs are allocated to the most relevant category within Note 4 Resources expended above.

Note 6 Expenses and Fees

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Nature of the Expenses	Office Expenses, Travel, subsistence	Office Expenses, Travel, subsistence
Total Amount Paid	£1,030	£1,216

6.3 Independent Examiners Fees

The following fees were paid for the statutory external scrutiny of accounts and other services provided by the independent examiner:

	2023	2022
Independent Examiner's Fees	£0	£0
Other fees for advice, consultancy, & accountancy	£0	£0
Total Amount Paid	£0	£0

Note 7 Paid Employees

7.1 Paid Employees

The County has no paid employees. Caretaking duties are reimbursed by payment of an honorarium.

Note 8 Grantmaking

8.1 Grants & Donations

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Note 9 Tangible Fixed Assets

9.1 Tangible Fixed Assets

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Note 10 Investment Assets

10.1 Investment Assets

The County currently holds no fixed asset investments. See Note 14 to these accounts regarding cash held at bank as a short term investment.

Note 11 Stocks

11.1 Stocks Held

The County holds the following items as stock for sale:

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Badges Stock Held	-	662
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Total Stocks Held	709	1,547

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13.1 Investments Analysis

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Note 14 Cash at Bank and In Hand

14.1 Analysis of Deposits

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Scout Active Support	765.82	327.96
Total CAF Bank	142,065.77	89,974.54
Equals		
Equals Main Account	16.99	256.99
Equals Cards	929.17	1,570.93
Total Equals	946.16	1,827.92
Cash		
County Cash	127.00	127.00
Headquarters Cash	-	93.10
Total Cash	127.00	220.10
Total Cash at Bank and In Hand	143,138.93	92,022.56

Note 15 Creditors and Accruals

15.1 Analysis of Creditors

Funds owed by the County are as follows. The amounts for Income in Advance (Deferred Income) relate to membership fees for Cole District relating to 2023-24 received in advance, and to income for the World Scout Jamboree 2023. The jamboree amounts are included here as they would in principle be required to be returned should the event not proceed.

	2023	2022
Analysis of Creditors		
Income in Advance	(132,607)	(20,421)
Total Analysis of Creditors	(132,607)	(20,421)

Note 16 Funds Breakdown

16.1 Endowment and Restricted Funds

The County has no funds held under Endowment terms or other legally Restricted funds.

16.2 Unrestricted Funds

The County's Unrestricted Funds are broken down as follows:

	2023	2022
Unrestricted Funds		
General Fund	(69,317)	(69,009)
Buildings Fund	(5,000)	(5,000)
Activities Fund	(8,646)	(2,921)
Jamboree Fund	(5,433)	(5,433)
International Fund	(926)	(926)
SAS Fund	(2,523)	(2,085)
Total Unrestricted Funds	(91,845)	(85,374)

Note 17 Transactions with Related Parties

17.1 Transaction with Related Parties

During the financial year the County has paid onward annual membership fees received from Groups and Districts to the Scout Association (see Note 3). The County has entered into no other transactions with related parties in respect of remuneration or benefits, loans or other transactions.

Note 18 Governance Costs

18.1 Governance Costs

Governance activities other than those relating to AGM and County meetings have been undertaken on a voluntary basis.

Note 19 Volunteer Time

19.1 Volunteer Time

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

Note 20 Additional Disclosures

20.1 Additional Disclosures

In the view of the trustees, no additional disclosures are required.

Independent Examiner's Report to the Trustees of the Solihull County Scout Council

Solihull County Scout Council
For the year ended 31 March 2023

I report on the accounts of the Scout County for the period ended 31st March 2022 which comprise the Statement of Financial Activities, the Balance Sheet and related notes set out on pages 6 - 14.

This report is made solely to the trustees in accordance with Section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees for my examination work.

Respective responsibilities of Trustees and Examiner

The County's trustees are responsible for the preparation of the accounts. They consider that an audit is not required for this year (under Section 144 of the Charities Act 2011 (the Charities Act)) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts (under Section 145 of the Charities Act);
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under Section 145(5)(b) of the Charities Act); and
- To state whether particular matters have come to my attention.

Basis of Independent Examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the District and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's statement

In connection with my examination, no matter has come to my attention (other than that disclosed below *):

1. which gives me reasonable cause to believe that in any material respect the requirements

- to keep accounting records in accordance with Section 130 of the Charities Act ;and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name:

Qualification :

Address:

Date:

SOLIHULL COUNTY SCOUT COUNCIL

England & Wales - Charity number 505527

Accounts

TRUSTEES' ANNUAL REPORT

for the period 01 April 2021 to 31 March 2022

Section A - Reference and Administration Details

Charity Name **Solihull County Scout Council**

Registered Charity Number **505527**

Principal Address **Hobs Meadow, Hobs Moat Road, Solihull, B92 8PG**

Advisers **CAF Bank**
The Scout Association, Chingford, London

Trustee Name	Office
Jacqueline Butterworth	Chair 18/09/21-
Simon Hague	Chair 01/04/21 - 18/09/21
Chris Davis	Treasurer
Robert Swindell	Secretary
Shirley Brookes	County Commissioner
Paul Webb	Deputy County Commissioner
Charlotte Richardson	County Youth Commissioner
Ian Carnell	
Andrew Baynes	
Gregory Dodd	
Robert Thomas	12/01/22 -
Kenneth Meeson	
Roger Pacey	
Mathew Spencer	

Section B - Structure, governance and management

The Scout County's governing documents are those of The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and The Policy, Organisation and Rules of The Scout Association. The County has adopted the Model Constitution contained within the Policy, Organisation and Rules of The Scout Association.

The Scout County is a trust established under its rules which are common to all Scouts, operating as a Public Benefit Entity.

The Trustees are appointed in accordance with the Policy, Organisation and Rules of The Scout Association.

The Scout County is managed by the County Executive Committee, the members of which are the 'Charity Trustees' of the Scout 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.

The Committee consists of 3 independent officers, Chair, Treasurer and Secretary together with the County Commissioner, District Chairs, elected and nominated members and meets a minimum of 6 times per year.

This County Executive Committee exists to support the County Commissioner in meeting the responsibilities of the appointments and is responsible for

- The maintenance of County property;
- The raising of funds and the administration of County finance;
- The insurance of persons, property and equipment;
- County public occasions;
- Assisting in the recruitment of leaders and other adult support;
- Appointing any sub committees that may be required;
- Appointing County Administrators and Advisors other than those who are elected.

Risk and Internal Control

The County has 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.

Section C - Objectives and activities

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

The Aim of The Scout Association is 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. The method of achieving the Aim of the Association is by providing an enjoyable and attractive scheme of progressive training, based on the Scout Promise and Law and guided by adult leadership. The Trustees consider that continuing scouting activities in line with these aims and objectives is in accordance with the Charity Commission's published guidance on the Public Benefit requirement under the Charities Act 2011.

Section D - Achievements and performance

At the end of March 2022 Solihull Scout County comprised 25 groups. The groups are divided into two Districts – Blythe and Cole. Each District has Explorer Scout provision for 14 to 18 year olds across 12 individual Explorer Scout Units. There is also a Network unit for 18 to 25 year olds in each District. Young Leaders play a vital role as part of the leadership team in many sections and are supported through the delivery of the programme of Young Leader scheme training modules throughout the year.

The COVID-19 pandemic has impacted the membership of Solihull Scouts in a number of ways. Many sections started a return to face to face scouting and some sections returned to camps over the summer. However, in some cases leaders decided that it was time to step down and some sections didn't reopen. The census for Jan 2022 showed an increase of 4% in youth membership and a static number of adults, leading to an overall increase of 3% from last year. This is in line with national trends and anecdotally the youth numbers are still increasing now that face to face Scouting has resumed. On the date of census, 31 January 2022, there were 1917 young people and 641 adults involved in Scouting in Solihull (the numbers exclude the Occasional Helpers, but these adults are vital to the running of Sections). Girls accounted for 29% of our youth membership.

Despite the challenging circumstances of the pandemic, over the past year nearly all of the sections have taken part in a varied programme of Scouting activities from home or at meetings when permitted. A total of 138 Chief Scout Awards were achieved at all levels as well as countless activity and challenge badges. A number of adults have also been recognised with national awards for good service or with the Solihull Scout County Merit Award.

The County's success is entirely down to the hard work and dedication of our volunteers at section, group, district and county levels. However this has been tested by the periods

of suspension of face-to-face Scouting and the creativity and ingenuity of our volunteers to overcome the challenges needs to be recognised. Solihull should be proud of these volunteers who are making a difference in their communities and achieving the aims of The Scouts.

Section E - Financial Review

Reserves Policy

The Trustees have determined that the County's policy on reserves is to hold sufficient resources to continue the charitable activities of the County should income and fundraising activities fall short.

The Trustees have traditionally considered that the accounts should hold a sum equivalent to 18 months of headquarters running and associated costs, circa £30k in a normal year.

The amount held in the General fund was £69k at the end of the 2021 – 2022 financial year which exceeds this amount, primarily as a result of the receipt of government covid related grants. This level of excess reserves has been deliberately maintained so as to allow for potential support to contribute to any unforeseen requirements across the County during the period of the Covid pandemic. The Trustees were aware of the surplus as reported at the committee meetings and have determined that the existing level of excess reserves is no longer required. They have therefore prepared a budget for the financial year 2022-23 which shows the County running at a deficit in the year which will significantly reduce the reserves towards the target level.

The County held net Cash balances of approximately £92k at the year end. Of this £16k was held on deposit in relation to monies collected for the World Scout Jamboree in 2023 which is not available for any other purpose.

Amounts are also held in specific funds allocated for use by International Scouting, County Camp, Jamboree, and County Scout Active Support.

The financial statements are prepared on a going concern basis. The trustees have assessed the County's ability to continue as a going concern to assure themselves of the validity of this assumption in preparing the accounts and concluded that they have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Consequently, the trustees continue to prepare the financial statements on a going concern basis.

Investment Policy

The County does not have sufficient funds to invest in longer term investments. The County has therefore adopted a risk averse strategy to the investment of its funds in the CAF Bank.

Section F - Declaration

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

Signed on behalf of the charity's trustees

Jacqueline Butterworth – Chair

Robert Swindell – Secretary

Solihull Scout Council
Financial statements for the period ending 31st March 2022

Statement Of Financial Activities

	Note	2022 £	2021 £
Incoming Resources	3		
Total Income from Voluntary Income		17,009	32,758
Total Income from Funds Generating Activities		23	12
Total Income from Investment Income		9	15
Total Income from Charitable Activities		30,922	2,422
Total Other Income		108	0
Total Incoming Resources		48,072	35,207
Resources Expended	4		
Total Cost of Funds Generating Activities		0	0
Total Cost of Charitable Activities		26,281	5,491
Total Cost of Managing/Administering the Charity		8,657	7,203
Total Other Expenditure		0	0
Total Resources Expended		34,938	12,694
Net movement in funds		13,134	22,513
Unrestricted funds brought forward		72,240	49,727
Unrestricted funds carried forward		85,374	72,240

Solihull Scout Council
Financial statements for the period ending 31st March 2022

Balance Sheet

	Note	2022 £	2021 £
Fixed Assets			
Tangible assets	9	0	0
Other fixed assets		0	0
Investments	10	0	0
Total Fixed Assets		0	0
Current Assets			
Stock and work in progress	11	1,547	2,175
Debtors	12	389	0
Prepayments	12	11,836	11,738
Short term investments	13	0	0
Cash at bank and in hand	14		
CAF Main A/C		27,164	33,186
CAF Gold A/C		31,677	31,672
CAF DoFE A/C		1,565	686
CAF HQ A/C		2,251	1,309
CAF Events A/C		11,305	100
CAF Activities A/C		100	100
CAF Fundraising A/C		15,584	28,363
CAF SAS Bank		328	328
Equals A/C		258	807
Equals Cards		1,571	859
Cash		127	127
HQ Cash		93	171
Total Current Assets		105,795	111,621
Creditors : amounts falling due within one year			
Creditors : amounts falling due within one year	15	0	32,701
Prepaid Income		20,421	6,681
Net current assets / (liabilities)		85,374	72,240
Total assets less current liabilities	15	85,374	72,240
Creditors : amounts falling due after one year		0	0
Provisions for liabilities and charges		0	0
Net Assets		85,374	72,240

Solihull Scout Council
Financial statements for the period ending 31st March 2022

Balance Sheet (contd.)

Unrestricted Funds			
General fund		69,009	55,797
Designated funds			
Building Fund		5,000	5,000
County Activities		2,921	3,000
Scout Active Support		2,085	2,085
International		926	926
Jamboree		5,433	5,432
Total Unrestricted Funds		85,374	72,240
Restricted Income Funds			
Special Needs	15	0	0
Endowment Funds			
	15	0	0
Total Funds		85,374	72,240

The financial statements were approved by the Trustees on2022 and signed on their behalf by

Signature	Name	Position
		Chair
		Treasurer

Note 1 Basis of preparation

1.1 Basis of accounting

These financial statements have been prepared in compliance with the Charities SORP (FRS 102) (second edition - October 2019) - Accounting and Reporting by Charities: the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102), and the Charities Act 2011.

1.2 Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

1.3 Changes to previous accounts

No changes have been made to accounts for previous years.

1.4 Going Concern

The financial statements are prepared on a going concern basis. The trustees have assessed the County's ability to continue as a going concern to assure themselves of the validity of this assumption in preparing these accounts, and concluded that they have a reasonable expectations that the charity has adequate resources to continue in operational existence for the foreseeable future. Consequently, the trustees continue to prepare the financial statements on a going concern basis.

Note 2 Accounting Policies

INCOMING RESOURCES

Recognition of incoming resources

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

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

Membership subscriptions

Memberships subscription collected on behalf of other parts of the Scout Movement are reported net of any amount paid out because these subscription are in effect held as agents before being paid out.

Incoming resources with related expenditure

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

Grants and donations

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

Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

Contractual income and performance related grants

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

Gifts in kind

Gifts in kind are accounted for at an estimate of value to the charity or the amount realised.

Gifts in kind for sale or distribution are included as gifts only when sold or distributed by the charity.

Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

Donated services and facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer help

The value of voluntary help received is not included but is described in the trustees' annual report.

Investment income

This is included in the accounts when receivable.

Investment gains and losses

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES

Liability recognition

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

Governance costs

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

Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Grants payable without performance conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

Support Costs

Support costs include central functions and are allocated to activity categories on a basis consistent with resource use, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

ASSETS

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and cost at least £5000. They are valued at cost or a reasonable value on receipt.

Investments

Investments quoted on a stock exchange are valued at market value at year end. Other investments are included at trustees' best estimate of market value.

Debtors & Prepayments

Debtors are recognised at the settlement account. Prepayments are valued at the amount prepaid.

Stocks and work in progress

These are valued at the lower of cost or market value.

Notes to the Accounts (contd.)

Note 3 Analysis of incoming resources

	2022 £	2021 £
Incoming Resources		
Voluntary Income		
Membership Fees	6,342	11,557
Fees Received from Districts	71,574	
Less Payment to the Scout Association	-65,232	
Retained County Element	6,342	
Donations	0	598
Grants	10,667	20,603
Total Income from Voluntary Income	17,009	32,758
Activities for Generating Funds		
Raffle	0	0
Jamboree	0	0
Eurojam	23	12
Total Income from Funds Generating Activities	23	12
Investment Income		
Bank Interest	9	15
Total Income from Investment Income	9	15
Incoming Resources from Charitable Activities		
Scouting Events		
- Operation Chameleon	11,597	0
- Night Hike	0	0
- Six Summits	1,152	0
- Explorer Training	0	0
Premises Income	3,983	1,128
D of E Participation Places	1,569	1,293
Miscellaneous Income	0	0
Jamboree Fee Receipts	0	0
Eurojam Receipts	12,622	0
Scout Active Support	0	0
SAS Activity Group	0	0
Total Income from Charitable Activities	30,922	2,422
Other Incoming Resources		
Other Income	108	0
Insurance Claims	0	0
Total Other Income	108	0
Total Incoming Resources	48,072	35,207

Notes to the Accounts (contd.)

Note 4 Analysis of resources expended

Resources Expended

	2022 £	2021 £
Costs of Funds Generating Activities		
Eurojam Fundraising Costs	0	0
Total Cost of Funds Generating Activities	0	0
Expenditure on Charitable Activities		
Scouting Events		
- Operation Chameleon	11,568	0
- Night Hike	0	0
- Six Summits	1,152	0
- Explorer Training	0	40
County Commissioner Discretionary Fund	198	0
Conferences	905	0
Equipment & Uniforms	488	368
D of E Participation Places	1,318	1,114
D of E Support Costs	62	0
Scouting Support	386	0
Presentations - Chief Scout Awards	0	13
Young Leaders Training	300	0
Scout Training - Leaders	130	0
Special Training - Mental Health	0	0
Special Needs Support	0	0
AGM & Presentations	419	0
Comms/Website	927	944
OSM Provision	2,376	1,961
Jamboree Costs	5,352	900
Eurojam Costs	600	0
Scout Active Support	100	150
SAS Activity Group	0	0
Total Cost of Charitable Activities	26,281	5,491

Notes to the Accounts (contd.)

Expenditure on Managing/Administering the Charity

Misc Administration	171	184
Bank Charges	197	141
Insurance	671	533
Miscellaneous	147	40
Postage/Stationery	32	124
Building Major Works	2,407	1,535
Premises		
Maintenance	2,573	519
Lease	450	225
Caretaker	1,128	1,040
Drainage / Sewerage	0	50
Gas	-579	606
Electricity	115	1,336
Water	204	149
Cleaning	1,142	720

Total Cost of Managing/Administering the Charity

8,657 7,203

Other Expenditure

Other Expenditure	0	0
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Total Other Expenditure

0 0

Total Resources Expended

34,938 12,694

Notes to the Accounts (contd.)

Note 5 Support Costs

Support costs have not been analysed and pro-rated across activities.

Note 6 Expenses and Fees

6.1 Trustee Remuneration

None of the trustees have been paid any remuneration or received any other benefits from an employment with the charity.

6.2 Trustee Expenses

The total amount of payments or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees was as follows:

	2022	2021
Number of Trustees paid expenses	3	2
Nature of the expenses	Office Expenses, Travel, subsistence	Travel, subsistence, and accommodation at venues connected with the role.
Total amount paid	1,216	489

6.3 Independent Examiner fees

The following fees were paid for the statutory external scrutiny of accounts and other services provided by the independent examiner:

	2022	2021
Independent Examiner's fees	0	0
Other fees for advice, consultancy, & accountancy	0	0
Total amount paid	0	0

Note 7 Paid Employees

The County has no paid employees. Caretaking duties are reimbursed by payment of an honorarium.

Note 8 Grantmaking

The charity made the following material grants and donations during the year. No material grants were made to institutions.

8.1 Total value of grants

Purpose for which grants made	Grants to institutions	Grants to individuals
	£	£
	0	0

Notes to the Accounts (contd.)

Note 9 Tangible Fixed Assets

The County does not currently own any assets which are used for more than one year, and have a cost value of at least £5000.

Note 10 Investment Assets

The County currently holds no fixed asset investments. See Note 14 to these accounts regarding cash held at bank as a short term investment.

Note 11 Stocks

D of E Participation Packs
Badges for Six Summits Events

31/03/22 £	31/03/21 £
885	1,513
662	662
1,547	2,175

Note 12 Debtors and prepayments

Analysis of debtors

County debtors
Eurojam Debtors
County Prepayments and accrued expenses
Eurojam / Jamboree Prepayments

Total

Due within 1 year		Due after 1 year	
31/03/22 £	31/03/21 £	31/03/22 £	031/3/21 £
389	0	0	0
0	0	0	0
0	0	0	0
11,836	11,738	0	0
12,225	11,738	0	0

Note 13 Short term investments

Analysis of deposits

Scout Association short term investment service
Other deposits

31/03/22 £	31/03/21 £
0	0
0	0
0	0

Note 14 Cash at bank and in hand

Analysis of deposits

CAF Gold Deposit Account
DofE Deposit Account
SAS Deposit Account
Events Deposit Account
Activities Deposit Account
Jamborees Deposit Account (Eurojam)

Equals Chargecard Account & Card Balances

Main CAF Current
Building Account

Cash in hand

31/03/22 £	31/03/21 £
31,677	31,672
1,565	686
328	328
11,305	101
100	100
15,584	28,363
1,829	1,666
27,164	33,186
2,251	1,309
220	298
92,023	97,708

Notes to the Accounts (contd.)

Note 15 Creditors and accruals

Analysis of creditors

	Due within 1 year		Due after 1 year	
	31/03/22 £	31/03/21 £	31/03/22 £	31/03/21 £
Loans and overdrafts	0	0	0	0
Trade creditors	0	0	0	0
Other creditors	0	0	0	0
Eurojam creditors	0	32,701	0	0
County accruals and deferred income	0	0	0	0
Eurojam / Jamboree deferred income	20,421	6,681	0	0
	20,421	39,382	0	0

Note 16 Funds Breakdown including Endowment and Restricted funds

	2022	2021
Endowment Funds	0	0
Restricted Funds	0	0
Unrestricted Funds		
Building Fund	5,000	5,000
County Activities Fund	2,921	3,000
Scout Active Support Fund	2,085	2,085
International Fund	926	926
Jamboree Fund	5,433	5,432
General Fund	69,009	55,797
	85,374	72,240

Note 17 Transactions with related parties

During the financial year the County has paid onward annual membership fees received from Groups and Districts to the Scout Association (see Note 3). The County has entered into no other transactions with related parties in respect of remuneration or benefits, loans or other transactions.

Note 18 Governance Costs

Governance activities other than those relating to AGM and County meetings have been undertaken on a voluntary basis.

Note 19 Volunteer Time

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

Note 20 Additional Disclosures

In the view of the trustees, no additional disclosures are required.

Independent Examiner's Report to the Trustees of the Solihull County Scout Council

I report on the accounts of the County for the period ended 31st March 2022 which comprise the Statement of Financial Activities, the Balance Sheet and related notes set out on pages 6 - 14.

This report is made solely to the trustees in accordance with Section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees for my examination work.

Respective responsibilities of Trustees and Examiner

The County's trustees are responsible for the preparation of the accounts. They consider that an audit is not required for this year (under Section 144 of the Charities Act 2011 (the Charities Act)) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts (under Section 145 of the Charities Act);
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under Section 145(5)(b) of the Charities Act); and
- To state whether particular matters have come to my attention.

Basis of Independent Examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the County and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view, and the report is limited to those matters set out in the statement below.

Independent Examiner's statement

In connection with my examination, no matter has come to my attention (other than that disclosed below *):

1. which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with Section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: TJ Mithran

Qualification: FCA (FELLOW OF ICAEW)

Address: 15 Selborne Gardens, Jesmond Vale, Newcastle, NE2 1EY

Date: 15th September 2022

SOLIHULL COUNTY SCOUT COUNCIL

England & Wales - Charity number 505527

Accounts

TRUSTEES' ANNUAL REPORT

for the period 01 April 2020 to 31 March 2021

Section A - Reference and Administration Details

Charity Name **Solihull County Scout Council**

Registered Charity Number **505527**

Principal Address **Hobs Meadow, Hobs Moat Road, Solihull, B92 8PG**

Advisers **CAF Bank**
The Scout Association, Chingford, London

Trustee Name	Office
Andrew Baynes	
Shirley Brookes	County Commissioner
Jacqueline Butterworth	
Ian Carnell	
Ian Carpenter	Treasurer 1.4.20 – 1.7.20
Chris Davis	Treasurer 1.7.20 – 31.3.21
Sue Cheshire	
Gregory Dodd	
Lauren Evans	County Youth Commissioner 1.4.20 – 31.12.20
Charlotte Richardson	County Youth Commissioner 1.1.21 – 31.3.21
Simon Hague	Chair
Robert Swindell	Secretary
Kenneth Meeson	
Roger Pacey	
Mathew Spencer	

Section B - Structure, governance and management

The Scout County's governing documents are those of The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and The Policy, Organisation and Rules of The Scout Association. The County has adopted the Model Constitution contained within the Policy, Organisation and Rules of The Scout Association.

The Scout County is a trust established under its rules which are common to all Scouts, operating as a Public Benefit Entity.

The Trustees are appointed in accordance with the Policy, Organisation and Rules of The Scout Association.

The Scout County is managed by the County Executive Committee, the members of which are the 'Charity Trustees' of the Scout 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.

The Committee consists of 3 independent officers, Chair, Treasurer and Secretary together with the County Commissioner, District Chairs, elected and nominated members and meets a minimum of 6 times per year.

This County Executive Committee exists to support the County Commissioner in meeting the responsibilities of the appointments and is responsible for

- The maintenance of County property;
- The raising of funds and the administration of County finance;
- The insurance of persons, property and equipment;
- County public occasions;
- Assisting in the recruitment of leaders and other adult support;
- Appointing any sub committees that may be required;
- Appointing County Administrators and Advisors other than those who are elected.

Risk and Internal Control

The County has 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.

Section C - Objectives and activities

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

The Aim of The Scout Association is 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. The method of achieving the Aim of the Association is by providing an enjoyable and attractive scheme of progressive training, based on the Scout Promise and Law and guided by adult leadership. The Trustees consider that continuing scouting activities in line with these aims and objectives is in accordance with the Charity Commission's published guidance on the Public Benefit requirement under the Charities Act 2011.

Section D - Achievements and performance

At the end of April 2021 Solihull Scout County comprised of 25 groups. The groups are divided into two Districts – Blythe and Cole. Each District has Explorer Scout provision for 14 to 18 year olds across 12 individual Explorer Scout Units. There is also a Network unit for 18 to 25 year olds in each District. Young Leaders play a vital role as part of the leadership team in many sections and are supported through the delivery of the programme of Young Leader scheme training modules throughout the year.

The COVID-19 pandemic has impacted the membership of Solihull Scouts in a number of ways. Many sections continued to run meetings via Zoom through the dedication of the leadership teams. However, in some cases leaders decided that it was time to step down and several sections were closed. Additionally, sections were less likely to recruit new young people or adults over this period. As a result, the census for 2020 showed a decrease of 21% in youth membership and an 18% decrease in adults, leading to an overall decrease of 20% from last year. This is in line with national trends and anecdotally the numbers are already starting to recover now that face to face Scouting has resumed. On the date of census, 31 January 2021, there were 1812 young people and 640 adults involved in Scouting in Solihull (the numbers exclude the Occasional Helpers, but these adults are vital to the running of Sections). Girls now account for 22.9% of our youth membership.

Despite the challenging circumstances of the pandemic, over the past year nearly all of the sections have taken part in a varied programme of Scouting activities from home or at meetings when permitted. A total of 153 Chief Scout awards were achieved at all levels as well as countless activity and challenge badges. A number of adults have also

been recognised with national awards for good service or with the Solihull Scout County Merit Award.

The County's success is entirely down to the hard work and dedication of our volunteers at section, group, district and county levels. However this has been tested by the periods of suspension of face-to-face Scouting and the creativity and ingenuity of our volunteers to overcome the challenges needs to be recognised. Solihull should be proud of these volunteers who are making a difference in their communities and achieving the aims of The Scouts.

Section E - Financial Review

Reserves Policy

The Trustees have determined that the County's policy on reserves is to hold sufficient resources to continue the charitable activities of the County should income and fundraising activities fall short.

The Trustees have traditionally considered that the accounts should hold a sum equivalent to 18 months of headquarters running and associated costs, circa £28k in a normal year.

The amount held in the General fund was £55k at the end of the 2020 – 2021 financial year which exceeds this amount, primarily as a result of the receipt of government covid related grants.

The Trustees were aware of the surplus as reported at the committee meetings and were discussing a number of options to use the excess for Scouting in Solihull.

With the impact of Covid-19 in mind the Trustees have decided to ringfence the surplus in the General Fund. This will be reviewed on an ongoing basis by the trustees in future years.

It is important that the cash balances are held to

- maintain an adequate cashflow for meeting expenses and activities
- provide for the ongoing support of the Headquarters building
- contribute to any unforeseen requirements across the County
- ensure the General Fund is available to support the other fund categories where appropriate.

The County held cash balances of approx. £98k at the year end. Of this £33k was held on deposit in relation to monies collected for the Eurojam 2020 camp and due to be repaid and is not available for any other purpose.

Amounts are also held in specific funds allocated for use by International Scouting, County Camp, Jamboree, and County Scout Active Support.

The financial statements are prepared on a going concern basis. The trustees have assessed the County's ability to continue as a going concern to assure themselves of the validity of this assumption in preparing the accounts and concluded that they have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Consequently, the trustees continue to prepare the financial statements on a going concern basis.

Investment Policy

The County does not have sufficient funds to invest in longer term investments. The County has therefore adopted a risk averse strategy to the investment of its funds in the CAF Bank.

Section F - Declaration

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

Signed on behalf of the charity's trustees

Simon Hague – Chair

Robert Swindell – Secretary

Solihull Scout Council
Financial statements for the period ending 31st March 2021

Statement Of Financial Activities

	Note	2021 £	2020 £
Incoming Resources	3		
Total Income from Voluntary Income		32,758	11,610
Total Income from Funds Generating Activities		12	26,590
Total Income from Investment Income		15	49
Total Income from Charitable Activities		2,422	45,287
Total Other Income		0	0
Total Incoming Resources		35,207	83,536
Resources Expended	4		
Total Cost of Funds Generating Activities		0	1,195
Total Cost of Charitable Activities		5,491	60,195
Total Cost of Managing/Administering the Charity		7,203	11,349
Total Other Expenditure		0	0
Total Resources Expended		12,694	72,739
Net movement in funds		22,513	10,797
Unrestricted funds brought forward		49,727	38,929
Unrestricted funds carried forward		72,240	49,727

Solihull Scout Council
Financial statements for the period ending 31st March 2022

Balance Sheet

	Note	2021 £	2020 £
Fixed Assets			
Tangible assets	9	0	0
Other fixed assets		0	0
Investments	10	0	0
Total Fixed Assets		0	0
Current Assets			
Stock and work in progress	11	2,175	1,250
Debtors	12	0	0
Debtors and prepayments	12	11,738	16,213
Short term investments	13	0	0
Cash at bank and in hand	14		75,942
CAF Main A/C		33,186	
CAF Gold A/C		31,672	
CAF DofE A/C		686	
CAF HQ A/C		1,309	
CAF Events A/C		101	
CAF Activities A/C		100	
CAF Eurojam Bank		28,363	
CAF SAS Bank		328	
Equals A/C		807	
Equals Cards		859	
Cash		127	
HQ Cash		171	
Total Current Assets		111,621	93,405
Creditors : amounts falling due within one year			
Creditors : amounts falling due within one year	15	32,701	5,362
Prepaid Income		6,681	0
Net current assets / (liabilities)		72,240	88,043
Total assets less current liabilities	15	72,240	88,043
Creditors : amounts falling due after one year		0	38,316
Provisions for liabilities and charges		0	0
Net Assets		72,240	49,727

Solihull Scout Council
Financial statements for the period ending 31st March 2021

Balance Sheet (contd.)

Unrestricted Funds			
General fund		55,797	33,134
Designated funds			
Building Fund		5,000	5,000
County Activities		3,000	3,000
Scout Active Support		2,085	2,235
International		926	926
Jamboree		5,432	5,432
Total Unrestricted Funds		72,240	49,727
Restricted Income Funds			
Special Needs	15	0	0
Endowment Funds	15	0	0
Total Funds		72,240	49,727
		-0.01	

The financial statements were approved by the Trustees on2021 and signed on their behalf by

Signature	Name	Position
		Chair
		Treasurer

Note 1 Basis of preparation

1.1 Basis of accounting

These financial statements have been prepared in compliance with the Charities SORP (FRS 102) (second edition - October 2019) - Accounting and Reporting by Charities: the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102), and the Charities Act 2011.

1.2 Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

1.3 Changes to previous accounts

No changes have been made to accounts for previous years.

1.4 Going Concern

The financial statements are prepared on a going concern basis. The trustees have assessed the County's ability to continue as a going concern to assure themselves of the validity of this assumption in preparing these accounts, and concluded that they have a reasonable expectations that the charity has adequate resources to continue in operational existence for the foreseeable future. Consequently, the trustees continue to prepare the financial statements on a going concern basis.

Note 2 Accounting Policies

INCOMING RESOURCES

Recognition of incoming resources	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> • the charity becomes entitled to the resources; • the trustees are virtually certain they will receive the resources; and • the monetary value can be measured with sufficient reliability.
Membership subscriptions	Memberships subscription collected on behalf of other parts of the Scout Movement are reported net of any amount paid out because these subscription are in effect held as agents before being paid out.
Incoming resources with related expenditure	Where incoming resources have related expenditure the incoming resources and related expenditure are reported gross in the SoFA.
Grants and donations	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
Tax reclaims on donations and gifts	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.
Contractual income and performance related grants	This is only included in the SoFA once the related goods or services have been delivered.
Gifts in kind	Gifts in kind are accounted for at an estimate of value to the charity or the amount realised. Gifts in kind for sale or distribution are included as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.
Donated services and facilities	These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.
Volunteer help	The value of voluntary help received is not included but is described in the trustees' annual report.
Investment income	This is included in the accounts when receivable.
Investment gains and losses	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
Governance costs	Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
Grants payable without performance conditions	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.
Support Costs	Support costs include central functions and are allocated to activitycategories on a basis consistent with resource use, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least £5000. They are valued at cost or a reasonable value on receipt.
Investments	Investments quoted on a stock exchange are valued at market value at year end. Other investments are included at trustees' best estimate of market value.
Debtors & Prepayments	Debtors are recognised at the settlement account. Prepayments are valued at the amount prepaid.
Stocks and work in progress	These are valued at the lower of cost or market value.

Notes to the Accounts (contd.)

Note 3 Analysis of incoming resources

	2021 £	2020 £
Incoming Resources		
Voluntary Income		
Membership Fees	11,557	11,610
Fees Received from Districts	77,107	
Less Payment to the Scout Association	-65,550	
Retained County Element	11,557	
Donations	598	0
Grants	20,603	0
Total Income from Voluntary Income	32,758	11,610
Activities for Generating Funds		
Raffle	0	23
Jamboree	0	8,617
Eurojam	12	17,950
Total Income from Funds Generating Activities	12	26,590
Investment Income		
Bank Interest	15	49
Total Income from Investment Income	15	49
Incoming Resources from Charitable Activities		
Scouting Events		
- Operation Chameleon	0	9,450
- Night Hike	0	1,589
- Six Summits	0	1,225
- Explorer Training	0	1,170
Premises Income	1,128	14,582
D of E Participation Places	1,293	1,876
Miscellaneous Income	0	0
Jamboree Fee Receipts	0	11,600
Eurojam Receipts	0	971
Scout Active Support	0	599
SAS Activity Group	0	2,225
Total Income from Charitable Activities	2,422	45,287
Other Incoming Resources		
Other Income	0	0
Insurance Claims	0	0
Total Other Income	0	0
Total Incoming Resources	35,207	83,536

Notes to the Accounts (contd.)

Note 4 Analysis of resources expended

Resources Expended

	2021 £	2020 £
Costs of Funds Generating Activities		
Eurojam Fundraising Costs	0	1,195
Total Cost of Funds Generating Activities	0	1,195
Expenditure on Charitable Activities		
Scouting Events		
- Operation Chameleon	0	8,717
- Night Hike	0	1,352
- Six Summits	0	1,142
- Explorer Training	40	1,057
County Commissioner Discretionary Fund		
Meetings/Conferences	0	400
Equipment	368	992
D of E Participation Places	1,114	1,496
D of E Support Costs	0	123
Scouting Support	0	567
Presentations - Chief Scout Awards	13	641
Young Leaders Training	0	18
Scout Training - Leaders	0	611
Special Training - Mental Health	0	1,101
Special Needs Support	0	1,196
AGM / County Meeting Costs	0	272
Comms/Website	944	474
OSM Provision	1,961	2,628
Jamboree Fees Paid		
	900	16,740
Eurojam Receipts	0	17,726
Scout Active Support		
SAS Activity Group	150	600
	0	1,301
Total Cost of Charitable Activities	5,491	60,195

Notes to the Accounts (contd.)

Expenditure on Managing/Administering the Charity

Misc Administration	184	523
Bank Charges	141	0
Insurance	533	771
Miscellaneous	40	40
Postage/Stationery	124	232
Building Major Items/Maintenance	1,535	5,080
Premises		4,703
Maintenance	519	
Lease	225	
Caretaker	1,040	
Drainage / Sewerage	50	
Gas	606	
Electricity	1,336	
Water	149	
Cleaning	720	

Total Cost of Managing/Administering the Charity

7,203 11,349

Other Expenditure

Other Expenditure	0	0
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Total Other Expenditure

0 0

Total Resources Expended

12,694 72,739

Notes to the Accounts (contd.)

Note 5 Support Costs

Support costs have not been analysed and pro-rated across activities.

Note 6 Expenses and Fees

6.1 Trustee Remuneration

None of the trustees have been paid any remuneration or received any other benefits from an employment with the charity.

6.2 Trustee Expenses

The total amount of payments or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees was as follows:

	2021	2020
Number of Trustees paid expenses	2	1
Nature of the expenses	Office Expenses, Eurojam Expenses	Travel, subsistence, and accommodation at venues connected with the role.
Total amount paid	489	393

6.3 Independent Examiner fees

The following fees were paid for the statutory external scrutiny of accounts and other services provided by the independent examiner:

	2020	2019
Independent Examiner's fees	0	0
Other fees for advice, consultancy, & accountancy	0	0
Total amount paid	0	0

Note 7 Paid Employees

The County has no paid employees. Caretaking duties are reimbursed by payment of an honorarium.

Note 8 Grantmaking

The charity made the following material grants and donations during the year. No material grants were made to institutions.

8.1 Total value of grants

Purpose for which grants made	Grants to institutions	Grants to individuals
	£	£
	0	0

Notes to the Accounts (contd.)

Note 9 Tangible Fixed Assets

The County does not currently own any assets which are used for more than one year, and have a cost value of at least £5000.

Note 10 Investment Assets

The County currently holds no fixed asset investments. See Note 14 to these accounts regarding cash held at bank as a short term investment.

Note 11 Stocks

D of E Participation Packs
Badges for Six Summits Events

31/03/21 £	31/03/20 £
1,513	1,014
662	236
2,175	1,250

Note 12 Debtors and prepayments

Analysis of debtors

County debtors
Eurojam Debtors
County Prepayments and accrued expenses
Eurojam Prepayments

Total

Due within 1 year		Due after 1 year	
31/03/21 £	31/03/20 £	31/03/21 £	031/3/20 £
0	40	0	0
0	663	0	0
0	225	0	0
11,738	15,285	0	0
11,738	16,213	0	0

Note 13 Short term investments

Analysis of deposits

Scout Association short term investment service
Other deposits

31/03/21 £	31/03/20 £
0	0
0	0
0	0

Note 14 Cash at bank and in hand

Analysis of deposits

CAF Gold Deposit Account
DofE Deposit Account
SAS Deposit Account
Events Deposit Account
Activities Deposit Account
Jamborees Deposit Account (Eurojam)

Equals Chargecard Account & Card Balances

Main CAF Current
Building Account

Cash in hand

31/03/21 £	31/03/20 £
31,672	31,657
686	126
328	478
101	101
100	100
28,363	26,864
1,666	1,861
33,186	13,474
1,309	983
298	298
97,708	75,942

Notes to the Accounts (contd.)

Note 15 Creditors and accruals

Analysis of creditors

	Due within 1 year		Due after 1 year	
	31/03/21 £	31/03/20 £	31/03/21 £	31/03/20 £
Loans and overdrafts	0	0	0	0
Trade creditors	0	0	0	0
Other creditors	0	866	0	0
Eurojam creditors	32,701	4,496	0	0
County accruals and deferred income	0	0	0	0
Eurojam deferred income	6,681	0	0	38,316
	39,382	5,362	0	38,316

Note 16 Funds Breakdown including Endowment and Restricted funds

	2021	2020
Endowment Funds	0	0
Restricted Funds	0	0
Unrestricted Funds		
Building Fund	5,000	5,000
County Activities Fund	3,000	3,000
Scout Active Support Fund	2,085	2,235
International Fund	926	926
Jamboree Fund	5,432	5,432
General Fund	55,797	33,134
	72,240	49,727

Note 17 Transactions with related parties

During the financial year the County has paid onward annual membership fees received from Groups and Districts to the Scout Association (see Note 3). The County has entered into no other transactions with related parties in respect of remuneration or benefits, loans or other transactions.

Note 18 Governance Costs

Governance activities other than those relating to AGM and County meetings have been undertaken on a voluntary basis.

Note 19 Volunteer Time

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

Note 20 Additional Disclosures

In the view of the trustees, no additional disclosures are required.

Independent Examiner's Report to the Trustees of the Solihull County Scout Council

I report on the accounts of the County for the period ended 31st March 2021 which comprise the Statement of Financial Activities, the Balance Sheet and related notes set out on pages 6 - 14.

This report is made solely to the trustees in accordance with Section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees for my examination work.

Respective responsibilities of Trustees and Examiner

The County's trustees are responsible for the preparation of the accounts. They consider that an audit is not required for this year (under Section 144 of the Charities Act 2011 (the Charities Act)) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts (under Section 145 of the Charities Act);
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under Section 145(5)(b) of the Charities Act); and
- To state whether particular matters have come to my attention.

Basis of Independent Examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the County and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view, and the report is limited to those matters set out in the statement below.

Independent Examiner's statement

In connection with my examination, no matter has come to my attention (other than that disclosed below *):

1. which gives me reasonable cause to believe that in any material respect the requirements

- to keep accounting records in accordance with Section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name:

TJ McEllwaine T J McELLWAIN

Qualification:

FCA (FELLOW OF ICAEW)

Address:

15 SELBORNE GARDENS, NEWCASTLE, NE2 1EY

Date:

6/9/21