

# **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**

<b>Trustee Name</b>	<b>Office</b>
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 £
<b>Incoming Resources</b>	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
<b>Total Incoming Resources</b>		<b>35,207</b>	<b>83,536</b>
<b>Resources Expended</b>	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
<b>Total Resources Expended</b>		<b>12,694</b>	<b>72,739</b>
<b>Net movement in funds</b>		<b>22,513</b>	<b>10,797</b>
<b>Unrestricted funds brought forward</b>		<b>49,727</b>	<b>38,929</b>
<b>Unrestricted funds carried forward</b>		<b>72,240</b>	<b>49,727</b>

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

Balance Sheet			
	Note	2021 £	2020 £
<b>Fixed Assets</b>			
Tangible assets	9	0	0
Other fixed assets		0	0
Investments	10	0	0
<b>Total Fixed Assets</b>		<b>0</b>	<b>0</b>
<b>Current Assets</b>			
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	
<b>Total Current Assets</b>		<b>111,621</b>	<b>93,405</b>
<b>Creditors : amounts falling due within one year</b>			
Creditors : amounts falling due within one year	15	32,701	5,362
Prepaid Income		6,681	0
<b>Net current assets / (liabilities)</b>		<b>72,240</b>	<b>88,043</b>
<b>Total assets less current liabilities</b>	15	<b>72,240</b>	<b>88,043</b>
<b>Creditors : amounts falling due after one year</b>		<b>0</b>	<b>38,316</b>
Provisions for liabilities and charges		0	0
<b>Net Assets</b>		<b>72,240</b>	<b>49,727</b>



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

**Balance Sheet (contd.)**

<b>Unrestricted Funds</b>			
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
<b>Total Unrestricted Funds</b>		<b>72,240</b>	<b>49,727</b>
<b>Restricted Income Funds</b>			
Special Needs	15	0	0
<b>Endowment Funds</b>			
	15	0	0
<b>Total Funds</b>		<b>72,240</b>	<b>49,727</b>
		<b>-0.01</b>	

The financial statements were approved by the Trustees on .....2021 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

		2021 £	2020 £
<b>Incoming Resources</b>			
<b>Voluntary Income</b>			
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
<b>Total Income from Voluntary Income</b>		<b>32,758</b>	<b>11,610</b>
<b>Activities for Generating Funds</b>			
Raffle		0	23
Jamboree		0	8,617
Eurojam		12	17,950
<b>Total Income from Funds Generating Activities</b>		<b>12</b>	<b>26,590</b>
<b>Investment Income</b>			
Bank Interest		15	49
<b>Total Income from Investment Income</b>		<b>15</b>	<b>49</b>
<b>Incoming Resources from Charitable Activities</b>			
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
<b>Total Income from Charitable Activities</b>		<b>2,422</b>	<b>45,287</b>
<b>Other Incoming Resources</b>			
Other Income		0	0
Insurance Claims		0	0
<b>Total Other Income</b>		<b>0</b>	<b>0</b>
<b>Total Incoming Resources</b>		<b>35,207</b>	<b>83,536</b>

# Notes to the Accounts (contd.)

## Note 4 Analysis of resources expended

### Resources Expended

	2021 £	2020 £
<b>Costs of Funds Generating Activities</b>		
Eurojam Fundraising Costs	0	1,195
<b>Total Cost of Funds Generating Activities</b>	<b>0</b>	<b>1,195</b>
<b>Expenditure on Charitable Activities</b>		
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	0	400
Meetings/Conferences	0	1,041
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	150	600
SAS Activity Group	0	1,301
<b>Total Cost of Charitable Activities</b>	<b>5,491</b>	<b>60,195</b>

# 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
<b>2,175</b>	<b>1,250</b>

### 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
<b>11,738</b>	<b>16,213</b>	<b>0</b>	<b>0</b>

### 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
<b>0</b>	<b>0</b>

### 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
<b>97,708</b>	<b>75,942</b>

## 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
	<b>39,382</b>	<b>5,362</b>	<b>0</b>	<b>38,316</b>

### 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
	<b>72,240</b>	<b>49,727</b>

### 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 McElwaine T J McELWAIN

Qualification:

FCA (FELLOW OF ICAEW)

Address:

15 SELBORNE GARDENS, NEWCASTLE, NE2 1EY

Date:

6/9/21