

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

Costs of Funds Generating Activities

Eurojam Fundraising Costs

Total Cost of Funds Generating Activities

Expenditure on Charitable Activities

Scouting Events

- Operation Chameleon

- Night Hike

- Six Summits

- Explorer Training

County Commissioner Discretionary Fund

Conferences

Equipment & Uniforms

D of E Participation Places

D of E Support Costs

Scouting Support

Presentations - Chief Scout Awards

Young Leaders Training

Scout Training - Leaders

Special Training - Mental Health

Special Needs Support

AGM & Presentations

Comms/Website

OSM Provision

Jamboree Costs

Eurojam Costs

Scout Active Support

SAS Activity Group

Total Cost of Charitable Activities

	2022 £	2021 £
	0	0
	0	0
	11,568	0
	0	0
	1,152	0
	0	40
	198	0
	905	0
	488	368
	1,318	1,114
	62	0
	386	0
	0	13
	300	0
	130	0
	0	0
	0	0
	419	0
	927	944
	2,376	1,961
	5,352	900
	600	0
	100	150
	0	0
	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
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Other Expenditure

Other Expenditure	0	0
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Total Other Expenditure

0	0
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Total Resources Expended

34,938	12,694
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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