

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 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.

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
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
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Total Resources Expended	89,688	34,938
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County Balance Sheet

Solihull County Scout Council

As at 31 March 2023

	31 MAR 2023	31 MAR 2022
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Stocks and Work in Progress		
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	31 MAR 2023	31 MAR 2022
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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

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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.

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
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: