

# **TRUSTEES' ANNUAL REPORT**

## **for the period 01 April 2023 to 31 March 2024**

### **Section A - Reference and Administration Details**

Charity Name                      **Solihull County Scout Council**

Registered Charity No        **505527**

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

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

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

## **Section B - Structure, governance and management**

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

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

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

The Scout County is managed by the County Board of Trustees, the members of which are the 'Charity Trustees' of the Scout County which is an educational charity. As charity trustees they are responsible for complying with legislation applicable to charities. This includes the registration, keeping proper accounts and making returns to the Charity Commission as appropriate.

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

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

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

### **Risk and Internal Control**

The County has in place systems of **internal controls** that are designed to provide reasonable assurance against material mismanagement or loss, these include 2 signatories for all payments and comprehensive insurance policies to ensure that insurable risks are covered.

## **Section C - Objectives and activities**

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

The Aim of The Scout Association is to promote the development of young people in achieving their full physical, intellectual, social and spiritual potentials, as individuals, as responsible citizens and as members of their local national and international communities. The method of achieving the Aim of the Association is by providing an enjoyable and attractive scheme of progressive training, based on the Scout Promise and Law and guided by adult leadership. The Trustees consider that continuing scouting activities in line with these aims and objectives is in accordance with the Charity Commission's published guidance on the Public Benefit requirement under the Charities Act 2011.

## **Section D - Achievements and performance**

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

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

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

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

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



## **Section E - Financial Review**

### **Reserves Policy**

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

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

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

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

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

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

### **Investment Policy**

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

## **Section F - Declaration**

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

Signed on behalf of the charity's trustees

Jacqueline Butterworth – Chair

Robert Swindell – Secretary

# Statement of Financial Activities

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

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

# County Balance Sheet

## Solihull County Scout Council

As at 31 March 2024

	31 MAR 2024	31 MAR 2023
<b>Current Assets</b>		
<b>Stocks and Work in Progress</b>		
DofE Packs Stock Held	1,220	709
<b>Total Stocks and Work in Progress</b>	<b>1,220</b>	<b>709</b>
<b>Debtors and Prepayments</b>		
Prepayments	4,000	81,627
Accounts Receivable	125,523	1,569
<b>Total Debtors and Prepayments</b>	<b>129,523</b>	<b>83,196</b>
<b>Cash at bank and in hand</b>		
Current Account	5,129	42,469
Savings Account	10,234	60,381
DofE Account	-	2,385
HQ Account	3,930	7,388
Events Account	-	15,580
Activities Account	-	8,145
Fundraising (Jamboree)	1	4,951
Scout Active Support	-	766
Equals Main Account	1,851	17
Equals Cards	619	929
County Cash	127	127
Co-Op Current A/C	24,248	-
Co-Op Savings Account	110,000	-
<b>Total Cash at bank and in hand</b>	<b>156,138</b>	<b>143,139</b>
<b>Total Current Assets</b>	<b>286,881</b>	<b>227,044</b>
<b>Creditors: amounts falling due within one year</b>		
Accounts Payable	330	2,592
Income in Advance	201,618	132,607
<b>Total Creditors: amounts falling due within one year</b>	<b>201,948</b>	<b>135,199</b>
<b>Net Current Assets (Liabilities)</b>	<b>84,932</b>	<b>91,845</b>
<b>Total Assets less Current Liabilities</b>	<b>84,932</b>	<b>91,845</b>
<b>Net Assets</b>	<b>84,932</b>	<b>91,845</b>
<b>Unrestricted Funds</b>		
General Fund	79,412	69,317
Buildings Fund	-	5,000
Activities Fund	-	8,646
SAS Fund	-	2,523
International Fund	-	926



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

The financial statements were approved by the Trustees on .....2024 and signed on their behalf by

Signature	Name	Position
	Jackie Butterworth	County Chair
	Chris Davis	County Treasurer

# Notes 1 & 2 : Basis of Preparation and Accounting Policies

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

### Note 1 Basis of Preparation

#### 1.1 Basis of accounting

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

#### 1.2 Change in basis of accounting

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

#### 1.3 Changes to previous accounts

No changes have been made to accounts for previous years.

#### 1.4 Going Concern

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

### Note 2 Accounting Policies

#### INCOMING RESOURCES

##### Recognition of Incoming Resources

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

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

##### Membership Subscriptions

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

##### Incoming Resources with related Expenditure

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

##### Grants and Donations

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

##### Tax Reclaims on Donations and Gifts

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

##### Contractual Income and Performance Related Grants

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

### **Gifts in Kind**

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

### **Donated Services & Facilities**

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

### **Volunteer Help**

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

### **Investment Income**

This is included in the accounts when receivable.

### **Investment Gains & Losses**

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

## **EXPENDITURE AND LIABILITIES**

### **Liability Recognition**

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

### **Governance Costs**

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

### **Grants with Performance Conditions**

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

### **Grants Payable without Performance Conditions**

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

### **Support Costs**

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

## **ASSETS**

### **Tangible Fixed Assets For Use By The Charity**

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

### **Investments**

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

**Debtors and Prepayments**

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

**Stocks and Work In Progress**

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

# Notes 3 and 4 Analysis of Detailed Income and Expenditure

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

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

2024

2023

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

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

**Scouting Activities Expenditure**

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

**Jamboree Expenditure**

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

**HQ Premises Expenditure**

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

**Expenditure on Administering The Charity**

Accountancy Fees	437	372
Advertising & Marketing	36	53

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

# Note 5 Support Costs

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

## 5.1 Support Costs

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



# Note 6 Expenses and Fees

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

### 6.1 Trustee Remuneration

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

### 6.2 Trustee Expenses

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

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

### 6.3 Independent Examiners Fees

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

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

# Note 7 Paid Employees

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

## 7.1 Paid Employees

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

# **Note 8 Grantmaking**

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

## **8.1 Grants & Donations**

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

# Note 9 Tangible Fixed Assets

Solihull County Scout Council  
For the year ended 31 March 2024

## 9.1 Tangible Fixed Assets

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

# Note 10 Investment Assets

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

## 10.1 Investment Assets

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

# Note 11 Stocks

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

### 11.1 Stocks Held

The County holds the following items as stock for sale:

	2024	2023
<b>Stocks Held</b>		
DofE Packs Stock Held	1,220	709
<b>Total Stocks Held</b>	<b>1,220</b>	<b>709</b>

# Note 12 Debtors & Prepayments

Solihull County Scout Council  
For the year ended 31 March 2024

## 12.1 Analysis of Debtors

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

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

# **Note 13 Short Term Investments**

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

## **13.1 Investments Analysis**

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



# Note 14 Cash at Bank and In Hand

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

### 14.1 Analysis of Deposits

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

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

# Note 15 Creditors and Accruals

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

### 15.1 Analysis of Creditors

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

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

# Note 16 Funds Breakdown

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

### 16.1 Endowment and Restricted Funds

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

### 16.2 Unrestricted Funds

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

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

# Note 17 Transactions with Related Parties

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

## **17.1 Transaction with Related Parties**

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

# Note 18 Governance Costs

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

## 18.1 Governance Costs

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

# Note 19 Volunteer Time

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

## 19.1 Volunteer Time

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

# **Note 20 Additional Disclosures**

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

## **20.1 Additional Disclosures**

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

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

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

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

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

### Responsibilities and basis of report

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

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

### Independent Examiner's statement

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

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

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Name:

Qualification :

Address:

Date:



# Statement of Financial Activities

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

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

# County Balance Sheet

## Solihull County Scout Council

As at 31 March 2024

	31 MAR 2024	31 MAR 2023
<b>Current Assets</b>		
<b>Stocks and Work in Progress</b>		
DofE Packs Stock Held	1,220	709
<b>Total Stocks and Work in Progress</b>	<b>1,220</b>	<b>709</b>
<b>Debtors and Prepayments</b>		
Prepayments	4,000	81,627
Accounts Receivable	125,523	1,569
<b>Total Debtors and Prepayments</b>	<b>129,523</b>	<b>83,196</b>
<b>Cash at bank and in hand</b>		
Current Account	5,129	42,469
Savings Account	10,234	60,381
DofE Account	-	2,385
HQ Account	3,930	7,388
Events Account	-	15,580
Activities Account	-	8,145
Fundraising (Jamboree)	1	4,951
Scout Active Support	-	766
Equals Main Account	1,851	17
Equals Cards	619	929
County Cash	127	127
Co-Op Current A/C	24,248	-
Co-Op Savings Account	110,000	-
<b>Total Cash at bank and in hand</b>	<b>156,138</b>	<b>143,139</b>
<b>Total Current Assets</b>	<b>286,881</b>	<b>227,044</b>
<b>Creditors: amounts falling due within one year</b>		
Accounts Payable	330	2,592
Income in Advance	201,618	132,607
<b>Total Creditors: amounts falling due within one year</b>	<b>201,948</b>	<b>135,199</b>
<b>Net Current Assets (Liabilities)</b>	<b>84,932</b>	<b>91,845</b>
<b>Total Assets less Current Liabilities</b>	<b>84,932</b>	<b>91,845</b>
<b>Net Assets</b>	<b>84,932</b>	<b>91,845</b>
<b>Unrestricted Funds</b>		
General Fund	79,412	69,317
Buildings Fund	-	5,000
Activities Fund	-	8,646
SAS Fund	-	2,523
International Fund	-	926

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

The financial statements were approved by the Trustees on .....2024 and signed on their behalf by

Signature	Name	Position
	Jackie Butterworth	County Chair
	Chris Davis	County Treasurer

# Notes 1 & 2 : Basis of Preparation and Accounting Policies

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

### Note 1 Basis of Preparation

#### 1.1 Basis of accounting

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

#### 1.2 Change in basis of accounting

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

#### 1.3 Changes to previous accounts

No changes have been made to accounts for previous years.

#### 1.4 Going Concern

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

### Note 2 Accounting Policies

#### INCOMING RESOURCES

##### Recognition of Incoming Resources

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

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

##### Membership Subscriptions

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

##### Incoming Resources with related Expenditure

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

##### Grants and Donations

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

##### Tax Reclaims on Donations and Gifts

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

##### Contractual Income and Performance Related Grants

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

#### **Gifts in Kind**

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

#### **Donated Services & Facilities**

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

#### **Volunteer Help**

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

#### **Investment Income**

This is included in the accounts when receivable.

#### **Investment Gains & Losses**

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

### **EXPENDITURE AND LIABILITIES**

#### **Liability Recognition**

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

#### **Governance Costs**

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

#### **Grants with Performance Conditions**

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

#### **Grants Payable without Performance Conditions**

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

#### **Support Costs**

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

### **ASSETS**

#### **Tangible Fixed Assets For Use By The Charity**

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

#### **Investments**

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

**Debtors and Prepayments**

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

**Stocks and Work In Progress**

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

# Notes 3 and 4 Analysis of Detailed Income and Expenditure

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

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

2024

2023

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

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

**Scouting Activities Expenditure**

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

**Jamboree Expenditure**

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

**HQ Premises Expenditure**

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

**Expenditure on Administering The Charity**

Accountancy Fees	437	372
Advertising & Marketing	36	53



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

# Note 5 Support Costs

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

## 5.1 Support Costs

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

# Note 6 Expenses and Fees

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

### 6.1 Trustee Remuneration

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

### 6.2 Trustee Expenses

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

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

### 6.3 Independent Examiners Fees

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

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

# Note 7 Paid Employees

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

## 7.1 Paid Employees

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

# **Note 8 Grantmaking**

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

## **8.1 Grants & Donations**

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

# Note 9 Tangible Fixed Assets

Solihull County Scout Council  
For the year ended 31 March 2024

## 9.1 Tangible Fixed Assets

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

# Note 10 Investment Assets

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

## 10.1 Investment Assets

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

# Note 11 Stocks

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

### 11.1 Stocks Held

The County holds the following items as stock for sale:

	2024	2023
<b>Stocks Held</b>		
DofE Packs Stock Held	1,220	709
<b>Total Stocks Held</b>	<b>1,220</b>	<b>709</b>



# Note 12 Debtors & Prepayments

Solihull County Scout Council  
For the year ended 31 March 2024

## 12.1 Analysis of Debtors

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

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

# **Note 13 Short Term Investments**

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

## **13.1 Investments Analysis**

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

# Note 14 Cash at Bank and In Hand

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

### 14.1 Analysis of Deposits

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

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

# Note 15 Creditors and Accruals

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

### 15.1 Analysis of Creditors

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

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

# Note 16 Funds Breakdown

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

### 16.1 Endowment and Restricted Funds

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

### 16.2 Unrestricted Funds

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

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

# Note 17 Transactions with Related Parties

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

## **17.1 Transaction with Related Parties**

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

# Note 18 Governance Costs

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

## 18.1 Governance Costs

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

# Note 19 Volunteer Time

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

## 19.1 Volunteer Time

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



# Note 20 Additional Disclosures

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

## 20.1 Additional Disclosures

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

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

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

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

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

### Responsibilities and basis of report

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

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

### Independent Examiner's statement

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

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

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Name:

Qualification :

Address:

Date: