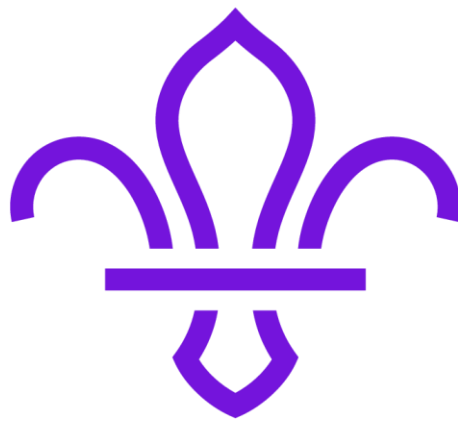


Shropshire County Scout Council

Trustees' Annual Report to year end 31st
March 2024



Scouts
Shropshire

Contents

Section A: Reference and administration details	3
Section B; Structure, governance and management	4
Section C; Objectives and Activities.....	6
Section D; Achievements and performance	8
Section E; Financial Review	11
Section F; Future Plans	12
Section G; Declaration	13
Appendix A: Annual Census Report	14
Independent Examiner's Report	15
Statement of Financial Activity	16
Balance Sheet	17
Notes to the financial statements	18-26

Section A: Reference and administration details

Charity Name

Shropshire County Scout Council

Other names the charity is known by

Shropshire Scouts

Shropshire Scouting (historic)

Registered Charity Number

524499

HQ Registration Number

10000111

Charity's Principal Address

C/O 26th Shrewsbury, Field Crescent, Shrewsbury, SY1 4PW

Names of the charity trustees who manage the charity

A Williams	Chair
T Williams	Treasurer
E Hulme	Lead Volunteer
T Mellor	Youth Lead
T Cambridge	Trustee
T Franklin	Trustee
E Hodge	Trustee
R Parkes	Trustee
J Rutherford	Trustee
J Turpin	Trustee
I Windler	Trustee

Names and addresses of advisers

None

Independent Examiner

Azets Audit Services
Column House, London Rd, Shrewsbury SY2 6NN

Section B; Structure, governance and management

Description of the charity's trusts

Type of governing document

The 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. When planning charitable activities, the trustees have considered the Charity Commission's guidance on public benefit.

How the charity is constituted

The County is a trust established under its rules which are common to all Scouts.

Trustee selection methods

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

Additional governance issues

The County is managed by the County Trustee Board, 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 Trustee Board consists of the Chair, Treasurer and 9 Trustees (including 2 Ex Officio Trustees, and 1 co-opted Trustees) and meets as required following discussion at the first Trustees' meeting held after the AGM.

Members of the Trustee Board complete Being a Scouts Trustee learning within the first 6 months of joining the Board.

This County Trustee Board exists to make sure the charity is well-managed, risks are assessed and mitigated, buildings and equipment are in good

working order, and everyone follows legal requirements and the organisation's policies and rules. Their support helps other volunteers run high-quality and safe programmes that gives young people skills for life.

Section C; Objectives and Activities

Public benefit statement

The County meets the Charity Commission's public benefit criteria under both the advancement of education and the advancement of citizenship or community development headings.

Summary of the objects of the charity set out in its governing document

The Purpose of Scouting

Scouting exists to actively engage and support young people in their personal development,

empowering them to make a positive contribution to society.

The Values of Scouting

As Scouts we are guided by these values:

Integrity - We act with integrity; we are honest, trustworthy and loyal.

Respect - We have self-respect and respect for others.

Care - We support others and take care of the world in which we live.

Belief - We explore our faiths, beliefs and attitudes.

Co-operation - We make a positive difference; we co-operate with others and make friends.

The Scout Method

Scouting takes place when young people, in partnership with adults, work together based on the

values of Scouting and:

- enjoy what they are doing and have fun
- take part in activities indoors and outdoors
- learn by doing

- share in spiritual reflection
- take responsibility and make choices
- undertake new and challenging activities
- make and live by their Promise.

Additional details of the objectives and activities

As part of the Year End activities the Chair and Treasurer conduct a review in accordance with Charity Commission Guidance Internal financial controls for charities (CC8). This identified a high level of compliance and some optional best practice the charity may work towards adopting over time.

Section D; Achievements and performance

Achievement of Young People

The key metric for measuring the performance of Scouting in Shropshire is how many young people have earned their relevant top awards. To earn their top awards the young people, must have shown engagement and a level of aptitude in all areas of the programme: outdoor and adventure, skills, and world. In the year ending 31 January 2024 the following awards were presented to young people in Shropshire:

Award	Qty.	% of Eligible	Eligibility Table
Chief Scout's Acorn Award	16	35%	Table A
Chief Scout's Bronze Award	262*	70%*	Table A
Chief Scout's Silver Award	161	49%	Table A
Chief Scout's Gold Award	104	71%	Table A
Chief Scout's Platinum Award	26	23%	Table B
Chief Scout's Diamond Award	10	9%	Table B
Duke of Edinburgh's Award Bronze	25	22%	Table B
Duke of Edinburgh's Award Silver	4	3%	Table B
Duke of Edinburgh's Award Gold	8	9%	Table B
Explorer Belt	10	12%	Table B
Young Leader Belt Buckle	14	108%	Table B
Queen's/King's Scout Award	4	5%	Table B

*Data query exists in submitted data.

Eligibility Table

CSA Acorn	To be defined
CSA Bronze	7 and 8 Year Old Beavers
CSA Silver	10 Year old Cubs and half of 9 Year Old Cubs
CSA Gold	13 and 14 Year Old Scouts
CSA Platinum	15 to 17 Year Old Explorers
CSA Diamond	15 to 17 Year Old Explorers
DofE Bronze	15 to 17 Year Old Explorers
DofE Silver	15 to 17 Year Old Explorers
DofE Gold	17 to 24 year old Explorers and Network
Young Leader Belt Buckle	All Young Leaders
Queen's Scout Award	17 to 24 year old Explorers and Network

Membership

The Annual Census Report can be viewed at Appendix A.

Growth and Communities

The Scout Association employ a staff team to support local Scouting to develop. The Growth and Communities Team support local Scouting to:

- Recruit and retain volunteers
- Support communities to open new sections and groups
- Ensure the sustainability and help to re-energise existing sections
- Induct and welcome key line managers

Using the data insights from the annual Census, the County work in partnership with the Districts to develop, monitor progress and deliver a Growth Plan.

Volunteering Development

The County deliver learning opportunities for Volunteers to meet their training obligations.

76 adult volunteers were awarded their Wood Badge in the reporting period.

Transformation

Working with Regional and National colleagues, the County support the implementation of UKHQ transformation programmes:

- Give a warmer welcome for everyone
- Deliver better learning
- Simplify how we volunteer together

Compliance

The County, supported by the UKHQ People Team, monitor the training and disclosure compliance of volunteers and take action to ensure the safe delivery of Scouting. The County, and the hierarchy therein continue to track above the 99% compliance target for Safety, Safeguarding and First Aid Getting Started and Mandatory On-Going Learning.

Hierarchical Support

The County work collaboratively with the Districts and Groups, as federated charities, on the same deliverables and objectives.

Section E; Financial Review

Brief statement of the charity's policy on reserves

The Trustee Board regularly monitors the levels of bank balances and the interpreted risk level associated with it's operation. It is acknowledged that the federated charities often offset their risk up the federation, however, it is not formally quantified as this would be difficult within the volunteer resource. The Trustee Board review reserves held against it's planned activity and interpreted risk profile.

Brief statement of the charity's policy on investments

The Trustee Board regularly monitors the levels of bank balances and the interest rates received to ensure the charity obtains maximum value and income from its banking arrangements. Occasionally this may involve using an account that requires a period of notice before funds may be withdrawn, before doing so the Trustee Board considers the cash flow requirements.

Section F; Future Plans

The priority of the County in the next reporting period will be to support UKHQ in embedding the findings of the independent Safety Review.

The County will continue to resource and support the deliverables and objectives as described in Section D.

Section G; Declaration

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

Signed on behalf of the charity's trustees

Signature

Full name

Position

Date

Signature

Full name

Position

Date

Appendix A: Annual Census Report

Census of Membership in Shropshire For the year ending 31 January 2024																
	2023					2024					2024 vs 2023					
	Male	Female	Self-identify	Prefer not to say	Total	Male	Female	Self-identify	Prefer not to say	Total	Male	Female	Self-identify	Prefer not to say	Total	% change
YOUTH MEMBERSHIP																
Squirrel Scouts	37	9	0	0	46	71	32	0	0	103	+34	+23	-	-	+57	+124%
Beaver Scouts	480	148	0	23	651	473	141	0	4	618	-7	-7	-	-19	-33	-5%
Cub Scouts	635	223	0	10	868	661	215	0	2	878	+26	-8	-	-8	+10	+1%
Scouts	547	244	0	6	797	568	229	1	2	800	+21	-15	+1	-4	+3	+0%
Explorer Scouts (including Young Leaders)	121	69	1	2	193	132	60	5	0	197	+11	-9	+4	-2	+4	+2%
Network Members	34	22	1	0	57	38	21	0	0	59	+4	-1	-1	-	+2	+4%
TOTAL YOUTH MEMBERSHIP	1,854	715	2	41	2,612	1,943	698	6	8	2,655	+89	-17	+4	-33	+43	+2%
PROGRAMME DELIVERY ROLES																
Section Leaders	97	90	0	0	187	100	113	0	0	213	+3	+23	-	-	+26	+14%
Assistant Section Leaders	120	100	2	0	222	89	74	1	0	164	-31	-26	-1	-	-58	-26%
Section Assistants	40	39	0	0	79	60	55	0	0	115	+20	+16	-	-	+36	+46%
TOTAL ADULT PROGRAMME DELIVERY ROLES	257	229	2	0	488	249	242	1	0	492	-8	+13	-1	-	+4	+1%
Young Leaders*	51	31	1	0	83	50	41	0	0	91	-1	+10	-1	-	+8	+10%
TOTAL PROGRAMME DELIVERY ROLES	308	260	3	0	571	299	283	1	0	583	-9	+23	-2	-	+12	+2%
LINE MANAGER ROLES																
Group Scout Leaders	25	9	0	0	34	23	13	0	0	36	-2	+4	-	-	+2	+6%
District Explorer Scout Commissioners	3	0	0	0	3	3	0	0	0	3	-	-	-	-	-	0%
District Scout Network Commissioners	1	0	0	0	1	0	0	0	0	0	-1	-	-	-	-1	-100%
District Commissioners	2	1	0	0	3	2	1	0	0	3	-	-	-	-	-	0%
County+ Scout Network Commisioners	0	0	0	0	0	0	0	0	0	0	-	-	-	-	-	0%
County+ Commissioners	1	0	0	0	1	1	0	0	0	1	-	-	-	-	-	0%
TOTAL LINE MANAGER ROLES	32	10	0	0	42	29	14	0	0	43	-3	+4	-	-	+1	+2%
GOVERNANCE ROLES																
Group Chair	16	19	0	0	35	14	18	0	0	32	-2	-1	-	-	-3	-9%
Group Secretary	5	21	0	0	26	5	19	0	0	24	-	-2	-	-	-2	-8%
Group Treasurer	17	22	0	0	39	17	23	0	0	40	-	+1	-	-	+1	+3%
Group Executive Members	38	61	0	0	99	43	33	0	0	76	+5	-28	-	-	-23	-23%
TOTAL GROUP GOVERNANCE ROLES	76	123	0	0	199	79	93	0	0	172	+3	-30	-	-	-27	-14%
District Chair	1	2	0	0	3	1	2	0	0	3	-	-	-	-	-	0%
District Secretary	2	1	0	0	3	2	1	0	0	3	-	-	-	-	-	0%
District Treasurer	2	0	0	0	2	2	1	0	0	3	-	+1	-	-	+1	+50%
District Executive Members	4	2	0	0	6	3	2	0	0	5	-1	-	-	-	-1	-17%
TOTAL DISTRICT GOVERNANCE ROLES	9	5	0	0	14	8	6	0	0	14	-1	+1	-	-	-	0%
County+ Chair	1	0	0	0	1	0	0	0	0	0	-1	-	-	-	-1	-100%
County+ Secretary	0	1	0	0	1	0	0	0	0	0	-	-1	-	-	-1	-100%
County+ Treasurer	0	1	0	0	1	0	1	0	0	1	-	-	-	-	-	0%
County+ Executive Members	3	0	0	0	3	2	0	0	0	2	-1	-	-	-	-1	-33%
TOTAL COUNTY+ GOVERNANCE ROLES	4	2	0	0	6	2	1	0	0	3	-2	-1	-	-	-3	-50%
TOTAL GOVERNANCE ROLES	89	130	0	0	219	89	100	0	0	189	-	-30	-	-	-30	-14%
SUPPORT ROLES																
Deputy Group Scout Leaders	5	4	0	0	9	5	7	0	0	12	-	+3	-	-	+3	+33%
Group Administrators ~	0	4	0	0	4	2	5	0	0	7	+2	+1	-	-	+3	+75%
Group Skills Instructors	5	2	0	0	7	6	1	0	0	7	+1	-1	-	-	-	0%
Other Group Adults	11	9	0	0	20	8	5	0	0	13	-3	-4	-	-	-7	-35%
TOTAL GROUP SUPPORT ROLES	21	19	0	0	40	21	18	0	0	39	-	-1	-	-	-1	-3%
Deputy District Commissioners	2	2	0	0	4	0	2	0	0	2	-2	-	-	-	-2	-50%
District Youth Commissioners	1	0	0	0	1	0	1	0	0	1	-1	+1	-	-	-	0%
Deputy District Youth Commissioners	0	0	0	0	0	0	0	0	0	0	-	-	-	-	-	0%
Assistant District Commissioners	5	1	0	0	6	1	2	0	0	3	-4	+1	-	-	-3	-50%
District Leaders	1	0	0	0	1	2	0	0	0	2	+1	-	-	-	+1	+100%
District Administrators ~	5	0	0	0	5	0	0	0	0	0	-5	-	-	-	-5	-100%
District Skills Instructors	1	0	0	0	1	3	0	0	0	3	+2	-	-	-	+2	+200%
Other District Support roles	13	8	0	0	21	9	7	0	0	16	-4	-1	-	-	-5	-24%
TOTAL DISTRICT SUPPORT ROLES	28	11	0	0	39	15	12	0	0	27	-13	+1	-	-	-12	-31%
Deputy County+ Commissioners	1	1	0	0	2	1	0	0	0	1	-	-1	-	-	-1	-50%
County Youth Commissioners	1	0	0	0	1	1	0	0	0	1	-	-	-	-	-	0%
Deputy County Youth Commissioners	0	0	0	0	0	0	0	0	0	0	-	-	-	-	-	0%
Assistant County+ Commissioners	2	1	0	0	3	2	1	0	0	3	-	-	-	-	-	0%
County Leaders	1	0	0	0	1	5	0	0	0	5	+4	-	-	-	+4	+400%
County+ Administrators ~	1	2	0	0	3	1	1	0	0	2	-	-1	-	-	-1	-33%
County Skills Instructors	2	0	0	0	2	2	0	0	0	2	-	-	-	-	-	0%
Other County+ Support roles	1	0	0	0	1	14	6	0	0	20	+13	+6	-	-	+19	+1900%
TOTAL COUNTY+ SUPPORT ROLES	9	4	0	0	13	26	8	0	0	34	+17	+4	-	-	+21	+162%
Scout Active Support	15	7	0	0	22	25	6	0	0	31	+10	-1	-	-	+9	+41%
TOTAL SUPPORT ROLES	73	41	0	0	114	87	44	0	0	131	+14	+3	-	-	+17	+15%
TOTAL ADULT ROLES	451	410	2	0	863	454	400	1	0	855	+3	-10	-1	-	-8	-1%
TOTAL MEMBERSHIP	2,305	1,125	4	41	3,475	2,397	1,098	7	8	3,510	+92	-27	+3	-33	+35	+1%
Total Membership due to pay the Headquarters Membership Subscription (Total of Youth Membership excluding Scout Network)										2,596						
OPERATIONAL UNITS																
Squirrel Scout Dreys	4					7					+3					
Beaver Scout Colonies	44					41					-3					
Cub Scout Packs	50					51					+1					
Scout Troops	48					46					-2					
Explorer Scout Units, including YL Units	23					19					-4					
Scout Networks	3					3					-					
Scout Active Support Units	15					15					-					
Groups	45					45					-					
Districts	3					3					-					
Counties, Regions (Scottish), Areas, Islands	1					1					-					

SHROPSHIRE COUNTY SCOUT COUNCIL

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF SHROPSHIRE COUNTY SCOUT COUNCIL

I report to the trustees on my examination of the financial statements of Shropshire County Scout Council (the Charity) for the year ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the Charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 Charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

Azets Audit Services

Column House
London Road
Shrewsbury
Shropshire
SY2 6NN
United Kingdom

Dated:

SHROPSHIRE COUNTY SCOUT COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £
<u>Income and endowments from:</u>					
Voluntary income	3	27,173	5,000	32,173	15,405
Other trading activities	4	-	-	-	30
Investments	5	2,964	-	2,964	1,509
Other income	6	11,454	-	11,454	6,369
Total income		41,591	5,000	46,591	23,313
<u>Expenditure on:</u>					
Raising funds	7	327	-	327	289
Charitable activities	8	31,422	5,000	36,422	20,433
Total expenditure		31,749	5,000	36,749	20,722
Net gains/(losses) on investments	11	(356)	-	(356)	(1,268)
Net movement in funds		9,486	-	9,486	1,323
Fund balances at 1 April 2023		146,465	-	146,465	145,142
Fund balances at 31 March 2024		155,951	-	155,951	146,465

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

SHROPSHIRE COUNTY SCOUT COUNCIL

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	13		5,706		3,572
Investments	14		19,118		96,275
			<u>24,824</u>		<u>99,847</u>
Current assets					
Stocks	15	132		217	
Debtors	16	12,866		1,499	
Cash at bank and in hand		267,793		149,577	
		<u>280,791</u>		<u>151,293</u>	
Creditors: amounts falling due within one year	17	(149,664)		(104,675)	
Net current assets			<u>131,127</u>		<u>46,618</u>
Total assets less current liabilities			<u>155,951</u>		<u>146,465</u>
Income funds					
Unrestricted funds			<u>155,951</u>		<u>146,465</u>
			<u>155,951</u>		<u>146,465</u>

The financial statements were approved by the Trustees on

.....

E Brown

Trustee

SHROPSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Shropshire County Scout Council is a charity established under Royal Charter within the structure of the Scout Association.

1.1 Accounting convention

The accounts have been prepared in accordance with the Charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: 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)" (as amended for accounting periods commencing from 1 January 2016). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The Charity is a public benefit entity.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

SHROPSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Any expenditure paid in advance of an event which is planned to take place after the 31 March 2024 is taken to deferred expenditure.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Plant and machinery	16.67% on cost
---------------------	----------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/ (expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

SHROPSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.9 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.11 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

SHROPSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.12 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.13 Taxation

The charity is exempt from tax on its charitable activities.

1.14 Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for a particular restricted purpose.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Voluntary income

	Unrestricted funds	Restricted funds	Total	Unrestricted funds
	2024	2024	2024	2023
	£	£	£	£
Donations and gifts	2,262	-	2,262	-
Scout/Guide Development Grant	-	5,000	5,000	-
Membership fees	24,911	-	24,911	15,405
	<u>27,173</u>	<u>5,000</u>	<u>32,173</u>	<u>15,405</u>

SHROPSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

4 Other trading activities

	Total Unrestricted funds	
	2024	2023
	£	£
Badge and neckerchief sales	-	30
	<u> </u>	<u> </u>

5 Investments

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Interest receivable	2,964	1,509
	<u> </u>	<u> </u>

6 Other income

	2024	2023
	£	£
Activities	11,454	6,319
Miscellaneous income	-	50
	<u> </u>	<u> </u>
	11,454	6,369
	<u> </u>	<u> </u>

7 Raising funds

	2024	2023
	£	£
Costs of goods sold		
Other fundraising costs	327	289
	<u> </u>	<u> </u>
	327	289
	<u> </u>	<u> </u>

SHROPSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

8 Charitable activities

	Scouting activities 2024 £	Scouting activities 2023 £
Duke of Edinburgh	5,000	495
Communications	245	176
Insurance	2,158	2,081
Activities	16,367	9,591
Adult recruitment	2,626	3,011
Other charitable expenditure	10,026	5,079
	<u>36,422</u>	<u>20,433</u>
	<u>36,422</u>	<u>20,433</u>
Analysis by fund		
Unrestricted funds	31,422	20,433
Restricted funds	5,000	-
	<u>36,422</u>	<u>20,433</u>
For the year ended 31 March 2023		
Unrestricted funds	<u>20,433</u>	

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, and no trustees claimed expenses to which they were entitled in the year.

10 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Total	<u>-</u>	<u>-</u>

There were no employees whose annual remuneration was more than £60,000.

11 Net gains/(losses) on investments

	2024 £	2023 £
Revaluation of investments	<u>(356)</u>	<u>(1,268)</u>

SHROPSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

12 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

13 Tangible fixed assets

	Plant and machinery £
Cost	
At 1 April 2023	31,992
Additions	5,040
	<hr/>
At 31 March 2024	37,032
	<hr/>
Depreciation and impairment	
At 1 April 2023	28,420
Depreciation charged in the year	2,906
	<hr/>
At 31 March 2024	31,326
	<hr/>
Carrying amount	
At 31 March 2024	5,706
	<hr/> <hr/>
At 31 March 2023	3,572
	<hr/> <hr/>

14 Fixed asset investments

	Listed investments £	Cash in portfolio	Total £
Cost or valuation			
At 1 April 2023 & 31 March 2024	19,474	76,801	96,275
	<hr/>	<hr/>	<hr/>
Carrying amount			
At 31 March 2024	19,474	76,801	96,275
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 March 2023	19,474	76,801	96,275
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

15 Stocks

	2024 £	2023 £
Finished goods and goods for resale	132	217
	<hr/> <hr/>	<hr/> <hr/>

SHROPSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

16 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Other debtors	12,866	1,499

17 Creditors: amounts falling due within one year

	Notes	2024 £	2023 £
Deferred income	18	11,000	16,000
Other creditors		135,994	86,005
Accruals and deferred income		2,670	2,670
		149,664	104,675

18 Deferred income

	2024 £	2023 £
Other deferred income	11,000	16,000

Deferred income is included in the financial statements as follows:

	2024 £	2023 £
Deferred income is included within:		
Current liabilities	11,000	16,000
Movements in the year:		
Deferred income at 1 April 2023	16,000	16,000
Released from previous periods	(5,000)	-
Deferred income at 31 March 2024	11,000	16,000

SHROPSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

19 Analysis of net assets between funds

	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Unrestricted 2023 £
Fund balances at 31 March 2024 are represented by:				
Tangible assets	5,706	-	5,706	3,572
Investments	19,118	-	19,118	96,275
Current assets/(liabilities)	131,127	-	131,127	46,618
	<u>155,951</u>	<u>-</u>	<u>155,951</u>	<u>146,465</u>

Funds previously received from the Roy Fletcher Charitable Trust of £16,000 is restricted for the use of future capital expenditure. This income is recognised as it is spent. In the current year, £5,000 has been released.

Funds received for The Jamboree which took place in July 2023 are held on Trust by the Charity for the event. These are not recognised in the SOFA as they are not funds of the Charity.

Funds received for Roverway 2024 are held on Trust by the Charity for the event due to take place in Summer 2024. These are not recognised in the SOFA as they are not funds of the Charity.

20 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).