

**Shropshire County Scout Council
Trustees' Annual Report and Accounts
to the year end 31 March 2025**



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Contents

Section A: Reference and Administration Details	1
Section B: Structure, Governance and Management	2
Section C: Objectives and Activities	3
Section D: Achievements and Performance	3
Section E: Financial Review	8
Section F: Future Plans	8
Section G: Other Matters	9
Section H: Accounts	9
Section I: Declaration	9
Independent Examiner's Report	10
Year End Accounts	11

The Trustees of Shropshire County Scout Council present their Annual Report
and Financial Statements for the year ended 31 March 2025.

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
Gift Aid:	Recognised by the HMRC
The Scout Association Registration Number:	10000111
Charity's Principal Address:	c/o 26 th Shrewsbury Scout Group, Field Crescent, Shrewsbury, SY1 4PW

President:	Mrs Pauline Dee		
Vice-President:	Mr Ken Edwards (deceased 9 Nov 2024)		
Trustees:			
David Shelmerdine	Chair	(appointed 11 Sep 2024)	
Eddie Hulme	County Lead Volunteer	(ex-officio Trustee)	
Alex Hadley	County Youth Lead	(appointed 30 Jun 2025)	
Tom Mellor	County Youth Lead	(resigned 8 Oct 2024)	
Stuart Rutherford	Treasurer & Elected Trustee	(appointed Treasurer 19 Oct 2024)	
		(resigned Treasurer 4 Aug 2025)	
Catherine Turpin	Treasurer	(appointed 4 Aug 2025)	
Tim Franklin	Elected Trustee		
Emma Hodge	Elected Trustee		
Kevin Jeynes	Elected Trustee		
Richard Parkes	Elected Trustee		
Justin Turpin	Elected Trustee		
Ian Windler	Elected Trustee		
Adam Williams	Chair & Co-opted Trustee	(resigned as Chair 11 Sep 2024)	
Tania Williams	Treasurer	(resigned 11 Sep 2024)	
Independent Examiner:	Border Accountants, 5 Lower Brook St, Oswestry SY11 2HG		
Bankers:	Barclay's Bank PLC		

Section B: Structure, Governance and Management

Scope: The County is a separate unincorporated educational charity within the Scouts' federation of charities operating under The Scout Association's Royal Charter.

Governing Document: The County's governing documents are those of The Scout Association. They comprise a Royal Charter, which in turn gives authority to the Bye Laws of The Scout Association, and the Policy, Organisation and Rules of The Scout Association.

Management: The County is managed by the County Trustee Board, the members of which are the 'charity trustees' of the Scout County. 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.

During the reporting year, the Trustee Board consisted of the Chair, Treasurer and nine Trustees (including one ex-officio Trustee, and one co-opted Trustees). The Board has meet bimonthly.

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

Trustee Training: Members of the Trustee Board must complete *Being a Trustee in Scouts* learning within the first five months of joining the Board.

Board Role: The Trustee Board exists to make sure the charity is run safely and legally. At the heart of its role is a focus on strategy, performance and assurance to ensure that the County is meeting The Scout Association's overall aims and strategic goals.

Risk Management: The Trustees seek to identify and review all major risks to which the charity may be exposed. During the year, the Trustee Board established a working group to identify the current major risks to the charity and to suggest ways to mitigate them.

Assets: During the year, the Trustee Board started the process of updating the County's asset register.

Section C: Objectives and Activities

Purpose: Scouting' purpose is to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.

Values: Scouting is 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: The development of young people 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.

Public Benefit: 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.

"It is easier to build strong children than to repair broken men"

The quote by Frederick Douglass (1818 – 1895 USA) emphasizes the importance of early intervention and nurturing in a child's development. It suggests that investing in preventative measures and providing a supportive environment for children is more effective than trying to fix the damage caused by neglect or trauma later in life.

Section D: Achievements and Performance

County Membership (as at Jan 2025)

	Squirrel Scouts	Beaver Scouts	Cub Scouts	Scouts	Explorer Scouts	Network Members	Adults	Total
Totals	123	626	863	822	208	43	861	3,503
Percentage change from 2024	+19%	+1%	-2%	+3%	+6%	-27%	-6%	-0%

Ethnicity of Members (as at Jan 2025)

	White	Mixed or Multiple	Asian or Asian British	Black, Black British, Caribbean or African	Other	Unknown
Total	3,161	51	22	13	0	256
Percentage of total membership	90.2%	1.5%	0.6%	0.4%	0.0%	7.3%
Shropshire Population (Census 2021)	96.7%	1.2%	1.3%	0.3%	0.4%	

Groups / Sections / Units (as at Jan 2025)

	Scout Groups	Squirrel Dreys	Beaver Scout Colonies	Cub Scout Packs	Scout Troops	Explorer Units	Networks
Totals	45	9	42	50	46	20	3
Percentage change from 2024	0%	+29%	+2%	-2%	0%	+5%	0%

Waiting Lists (as at Jan 2025)

The table reflects the number of young people waiting to join Scouting once places can be found to accommodate them.

	Squirrel Scouts	Beaver Scouts	Cub Scouts	Scouts	Explorer Scouts
Totals	144	213	161	92	0

Young People's Achievements: A key metric for measuring the performance of Scouting in Shropshire is how many young people have earned the top award relevant to their Section.

To earn a top award young people must have shown engagement and a level of aptitude in all areas of the programme: outdoor, adventure, skills, and world.

In the year ending 31 January 2025, the following awards were gained by young people.

Award	Number	Percentage of Eligible Youth Members Achieving the Award
Chief Scout's Acorn Award (Squirrels 4 & 6 yrs)	31	30%
Chief Scout's Bronze Award (Beavers 7 & 8 yrs)	183	52%
Chief Scout's Silver Award (Cubs half of 9 yrs & 10 yrs)	179	54%
Chief Scout's Gold Award (Scouts 13 & 14 yrs)	116	75%
Chief Scout's Platinum Award (Explorers 15 to 17 yrs)	13	11%
Chief Scout's Diamond Award (Explorers 15 to 17 yrs)	7	6%
Duke of Edinburgh's Award Bronze (Explorers 15 to 17 yrs)	12	10%
Duke of Edinburgh's Award Silver (Explorers 15 to 17 yrs)	6	5%
Duke of Edinburgh's Award Gold (Explorers & Network Members 17 to 24 yrs)	4	5%
Explorer Belt	5	7%
Young Leader Belt Buckle (All Young Leaders)	8	17%
Queen's/King's Scout Award (Explorers & Network Members 17 to 24 yrs)	4	5%

Adventurous Activities: Activity Teams support and provide access to adventurous activities. They provide training to enable volunteers to qualify for Adventurous Activities Permits. These permits allow the holders to undertake adventurous activities.

The County Activities Teams are:

- **Andy Miles Centre:** The centre is based at the West Midlands Showground on the banks of the River Severn. It continues to be very successful in providing canoeing, kayaking and paddle boarding activities throughout the year. These activities are regulated and in high demand. The

County is grateful to the support it receives from the Shropshire & West Midland Agricultural Society.

- Archery: Activities are provided across the County. Courses are run to enable Leaders to gain their Archery Permits. The County is grateful for the support given by the Bowbrook Archery Club.
- Caving and Mines: The team will visit a Scout Troop to provide an introductory talk about caving. This can be followed up by an exploration of the disused Llanymynech copper mine, located on Llanymynech Hill.

The team will also offer Scout Cavers Badge courses.

- Climbing and Abseiling: Regular outdoor activities take place during the year in Shropshire, North Wales, Scotland and indoors at multiple climbing walls throughout the County both in Scout Groups and through external climbing centres.
- Hillwalking and Mountaineering: The County ran a course in near Aviemore to introduce participants to winter mountaineering conditions. Seventeen Scouts and Explorers took part. This course was oversubscribed and is becoming increasingly popular, being run annually. A training and refresher course for new leaders and renewal of permits took place in September 2024 in North Wales. It is intended to run the same in October 2025.
- Air Rifle, Air Pistol and Sport Crossbow Shooting: In addition to local activities the County enters teams into regional and national events.

One highlight of the year was a Shropshire Leader, Karen Bartlett winning the Gold Medal in Division 1 of the National Small-bore Rifle Association's Sport Crossbow League effectively making her the current national champion for this discipline. Karen is also an expert archery leader, having held the Archery GB ranking of Master Bowman.

The team also offer Air Rifle Instructor courses

- Sailing: Currently under review. We are looking to expand this activity in 2025, though this is constrained by the availability of duly qualified volunteers.

The County continues to invest in the provision of adventurous activities training and equipment due to their popularity with young people. A £3.5k grant from the Department of Culture Media and Sport funded additional equipment at the Andy Miles Centre

Strategic Planning: In January 2025, the County Lead Volunteer and County Chair were joined by a team of Young People from our 18 to 25 Network members in Shropshire at Summit 2025. This nationwide conference provided strategic input to shape the Future of Scouting. Building on the success of the previous Scout Strategic Plan, Scouts want to continue to grow, become more inclusive, to be shaped by young people and to make a bigger impact in our communities. It was really important that the Shropshire delegation to the conference represented our young people, enabling our voices to be heard in workshops. The unique challenges of rural scouting were expressed by our representatives.

International: The County Team continue to support all international activities. It will support Sections to integrate an international element into their programmes. They will also support sections and contingents who wish to undertake trips abroad in accordance with the Association's rules and procedures. Several Groups travelled internationally in the year within Europe. The 1st Wem visiting the Kandersteg International Scout Centre in Switzerland.

The County Team also support any Shropshire Contingent attending international events, including but not limited to World Scout Jamborees. Work has started to form a County Contingent (36 youth members and four Leaders) to the World Scout Jamboree in Poland in 2027. The Contingent Leadership Team has been appointed.

Support has also been provided to Retired Scout Volunteers visiting Kandersteg.

The County Team has also been supporting the planning for multiple groups intending to venture abroad in the next two years, including a proposed trip to the African continent.

During the year, Explorer Scouts also took part in Explorer Belt Expeditions. The Explorer Belt provides a challenge of a lifetime. It's a chance to take part in a ten-day expedition abroad that brings participants a real understanding of a different country, its culture and way of life.

The County is seeking to appoint a County International Recommender to support groups planning trips abroad. It is grateful for the help being given by Warwickshire County's International Recommender until our local appointment can be made.

Other Activities: The operational side of delivering Scouting in the County is led by the County Lead Volunteer and his Team. Scouting highlights from across the County during the year include:

- The recent appointment of a new County Youth Lead, Alex Hadley. As the County's Youth Lead Alex will serve on the County Trustee Board and the Council of The Scout Association. In due course Alex will be reaching out to the other youth leads across the County to develop a team based approach to advising the County on youth matters.
- 1st Bomere Heath introducing Cub Scouts to Morris Dancing
- Gobowen Beaver Scouts running an Open Evening to introduce Scouting activities to non-Members.
- The Nameless Explorer Scout Unit commenced competing in pedal car races. In the first race of their second season they achieved a second place podium place in their class. The Unit presented their experiences of their first season to the County AGM in September 2024.
- Eight-year-old Theo from the 1st Much Wenlock was so concerned that members of the community would slip on damp leaves around the public toilets and bus stop that he got up early to sweep and clear the pavement to help ensure there were no accidents. The story was covered by BBC Shropshire.
- In Albrighton, the Scouts and the two villages led a project to plant 1,000 wildflowers on a verge to "re-wild" part of a road. BBC Shropshire covered the project.
- The 1st Shrewsbury's 'Muck Haul' was preparation for selling fertilizer as a fundraiser.
- Volunteers attended the annual reunion at Gilwell Park, London
- In September 2024, providing activities at the outdoor music festival, also known as "The Beets 2024," at the Allscott Sports Club. It provided an opportunity to showcase Scouting to the public.
- Jamboree on the Air (JOTA) and Jamboree on the Internet (JOTI) are held worldwide each October. A base was set up at the 26th Shrewsbury's Headquarters during the weekend of 19 – 20 October. Forty-five different countries were contacted across the airways and internet giving Shropshire Scouts the opportunity to speak or communicate directly with Scouts across the world.
- Shropshire Severn and Teme and Tern Valley Districts came together for a Young Leaders Training weekend.
- Thirty-one Scouts from five different Troops, 19 volunteers, including four Young Leaders, came together for the first Scout Stave Challenge. The Scouts faced challenges involving fire-lighting, crate stacking, campfire cooking, first aid, team challenges, vehicle repairs, pitching tents, Scouting knowledge and pioneering. Teams had to move along some challenging routes to get from one incident to the next. The organisers were impressed by the way that the Scouts approached being thrown into unfamiliar situations. The teamwork and leadership skills on display were exemplary. Congratulations to the 2nd St Martins on securing first place.

A 2nd Scout Stave Challenge is planned for Saturday 14 March 2026.

- Kings Scouts and adult holders of the Silver Wolf award attended the National Scout event at Windsor Castle in April.
- Accepting an invitation in May 2025 to send small contingent to the 80th Anniversary VE Concert in Horse Guards Parade, London.
- The 2nd Wombridge took over their local Primary School for a day and provided Scouting activities for the 300 pupils.

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.

The Growth and Communities Team also offered training in new methods of adult recruitment.

Volunteering Development: The County delivered learning opportunities for volunteers to meet their training obligations and deliver activity skills. Adult training is a continuous process with learning and development opportunities regularly being run.

The Scout Association's transformation programme and the new digital system has created a whole new challenge to everyone since it was introduced on the 2 December 2024. We are moving forward and momentum is growing to adapt to the new system and it's benefits.

Since July 2024 we have had 185 new adult members join Shropshire Scouting. This includes Team Members (111), Group Lead Volunteers (1), Trustees (24) and Non Member Helpers (49).

The January 2025 membership census figures recorded 861 adult volunteers in the County. This figure included 497 Adult Leader and Team Members and 364 other volunteers.

The post transformation new "Growing Roots" learning started for all new Members and those who did not complete all of their "Getting Started" training prior to December 2024.

As of July 2025, 154 volunteers had not completed their Growing Roots on-line learning. Whilst this number appears high it includes the volunteers who have converted to Team Members having originally held the now discarded role of Occasional Helper.

First Response (first aid) learning changes now mean that all adult volunteers who have regular contact with young people need to have this qualification. While most learning is through online courses, First Response training is conducted through face-to-face learning.

During the reporting period we have run 15 First Response courses with 170 adult volunteers attending. This equates to 48% our adult volunteers who have to complete the training. At the time of writing this report 30 volunteers need to renew their First Response training.

There are still 241 volunteers still to receive this learning with 42 already booked on the eight remaining booked courses and 30 registered for renewal up to and including February 2026.

These courses are financed by the Scout County. The average cost of each First Response course is £240. This equates to approximately £3,600 per annum.

The County also arranges a two-day Outdoors First Aid course. The average cost of each course is £1,440.

The Scout Association's Prevention of Future Deaths report required all Members to complete new on-line Safety Learning by the 14 July 2025. Eighty percent of adult volunteers, including Trustees have completed their new Safety Learning. This leaves, at the time of writing, 175 volunteers to complete the training.

Transformation: Working with Regional and National colleagues, the County continued to support the implementation of The Scout Association's transformation programme. The new programme is designed to:

- give a warmer welcome for everyone
- deliver better learning
- simplify how we volunteer together

Inclusion: Scouting is open to all, and we believe it is a priority to continue to try to reflect the diversity of the communities in which we operate. In Shropshire this means looking at where we have lack of provision within the areas and neighbourhoods of relative deprivation.

This means focusing on areas of deprivation with Indices of Deprivation (IMD) 1 to 3. In addition to this, we are a rural county and have a unique requirement in our dispersed communities with rural deprivation not accounted for within the IMDs. There are only nine Scout Groups in IMD areas 1 to 3.

We also need to work within our Black, Asian and minority ethnic communities, including communities that have grown over the years through migration to Shropshire from Eastern Europe.

Compliance: The County Trustee Board, using data from The Scout Association nationally, monitors the training and disclosure compliance of Volunteers and takes action to ensure the safe delivery of Scouting.

Section E: Financial Review

Reserves: The Trustees agreed at its February 2025 meeting that it would be prudent to retain general reserves of £25k to ensure that adequate funds are available to continue the charitable activities of the County in the event of unanticipated financial challenges.

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.

Financial Procedures: To ensure the integrity of its handling of the County's financial affairs, the Trustee Board, at its Aug 2025 meeting adopted, a new Finance Manual. This covered financial controls and procedures.

Young Persons Bursaries & Sponsorships: The County will consider sponsoring a young person who shows potential to develop achieve national recognition in their sport of choice. The County has recently sponsored a placement at the 2025 National Scout and Guide Concert Band Course in Birmingham.

Grants: The County will consider providing grants to develop Scouting. Recent grants include those for starting new Sections, camping equipment, and developing a new campsite.

Loans: The County will consider providing loans to assist units facing emergency situations.

IT and Website: Microsoft has changed the way it supports not-for-profit organisations with free software. The County has explored the new Microsoft offer. It is possible this could involve the County in future costs for its IT software requirements.

The County has also moved its website to a new host due to reduce hosting costs.

Section F: Future Plans

In January 2025 County sent a delegation to The Scout Association's National Scout Conference, Summit 25, in Birmingham. The delegation comprised the County Lead Volunteer, the County Chair and five young members all under 26 years. The event gathered over 700 leaders, volunteers and staff to reflect on past achievements, discuss current challenges, and plan for the future.

The event programme explored global trends and the evolving needs of young people, skills development, education, and communities towards 2035. It also aimed to collaboratively develop and begin shaping The Scout Association's post-2025 vision and strategic roadmap.

The priority of the County in the next reporting period will be to continue to implement the findings of The Scout Association's Independent Safety Review.

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

Section G: Other Matters

County Storage: The County is grateful to the Wrekin Housing Group for providing dry storage in Shrewsbury for the County's archives and non-activity equipment. In return the County is discussing with the Housing Group how Scouting activities might be provided for children of its tenants..

Support: The County is grateful to the people and organisations that support our work including: Allscott Sports Club; BBC Shropshire; Boughey Trust; Bowbrook Archery Club; Badger First Aid; British Caving Association; Go Outdoors; Heys First Aid; Morgan-Williams First Aid; Pets at Home; Sainsbury's; Salop Leisure; Samaritans; Shropshire Council; Shropshire Fire & Rescue Service; Telford & Wrekin Council; Shropshire & West Midland Agricultural Society; Shropshire Youth Association; Wrekin Housing Group.

Gone Home: During the year the County acknowledged the passing of several volunteers including Ken Edwards, County Vice-President, Danny Potter, former County Commissioner of Shropshire and Terry Davies, Group Lead Volunteer, 2nd Longmynd Scout Group

Thanks: The Trustees wish to acknowledge the tireless efforts of our volunteers who work on behalf of the young people of Shropshire and thank them for everything they do throughout the year.

During the year The Scout Association, together with the Girlguiding, the Sea Cadets and St John Ambulance wrote to the Prime Minister calling on the Government to give employees 35 hours of paid volunteer year each year.

The aim is to make it easier to support local charities, youth groups and community projects. A petition was also launched.

Section H: Accounts

Each Scout Group and District is a separate charity. The following accounting information relates only to the financial activities of the County Scout Council.

Section I: Declaration

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

Signed on behalf of the charity's trustees

Signature

A handwritten signature in black ink, reading 'David John Charles Shelmerdine'. The signature is written in a cursive style with a large initial 'D'.

Full name: David John Charles Shelmerdine

Position: Chair

Date: 4 August 2025

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 2025.

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.

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

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements 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 the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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 Charities Act 2011.
- 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 financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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.

J M Ollier FCA

Border Accountants Ltd

5 Lower Brook Street

Oswestry

Shropshire

SY11 2HG

Date:

SHROPSHIRE COUNTY SCOUT COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
Income and endowments from:							
Donations and legacies	3	26,198	3,500	29,698	27,173	5,000	32,173
Investments	4	2,718	-	2,718	2,964	-	2,964
Other income	5	13,040	-	13,040	11,454	-	11,454
Total income		<u>41,956</u>	<u>3,500</u>	<u>45,456</u>	<u>41,591</u>	<u>5,000</u>	<u>46,591</u>
Expenditure on:							
Raising funds	6	282	-	282	327	-	327
Charitable activities	7	25,904	3,500	29,404	31,421	5,000	36,421
Total expenditure		<u>26,186</u>	<u>3,500</u>	<u>29,686</u>	<u>31,748</u>	<u>5,000</u>	<u>36,748</u>
Net gains/(losses) on investments	11	<u>817</u>	<u>-</u>	<u>817</u>	<u>(356)</u>	<u>-</u>	<u>(356)</u>
Net income and movement in funds		16,587	-	16,587	9,487	-	9,487
Reconciliation of funds:							
Fund balances at 1 April 2024		<u>155,953</u>	<u>-</u>	<u>155,953</u>	<u>146,466</u>	<u>-</u>	<u>146,466</u>
Fund balances at 31 March 2025		<u>172,540</u>	<u>-</u>	<u>172,540</u>	<u>155,953</u>	<u>-</u>	<u>155,953</u>

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 2025

		2025		2024	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	13		3,711		5,706
Investments	14		19,935		19,118
			<u>23,646</u>		<u>24,824</u>
Current assets					
Stocks	15	-		132	
Debtors	16	12,868		12,868	
Cash at bank and in hand		300,776		267,793	
		<u>313,644</u>		<u>280,793</u>	
Creditors: amounts falling due within one year	17	(164,750)		(149,664)	
Net current assets			<u>148,894</u>		<u>131,129</u>
Total assets less current liabilities			<u>172,540</u>		<u>155,953</u>
The funds of the charity					
Unrestricted funds	19		<u>172,540</u>		<u>155,953</u>
			<u>172,540</u>		<u>155,953</u>

The financial statements were approved by the trustees on

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Trustee – David John Charles Shelmerdine

SHROPSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

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 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". 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 not to prepare a statement of cash flows.

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 or grantors 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.

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.

SHROPSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies (Continued)

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.

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.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	16.67 on cost
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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).

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.

SHROPSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

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.

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.

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.

SHROPSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	30	3,500	3,530	2,262	-	2,262
Grants	-	-	-	-	5,000	5,000
Membership fees	26,168	-	26,168	24,911	-	24,911
	<u>26,198</u>	<u>3,500</u>	<u>29,698</u>	<u>27,173</u>	<u>5,000</u>	<u>32,173</u>

4 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	<u>2,718</u>	<u>2,964</u>

5 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Activities	<u>13,040</u>	<u>11,454</u>

6 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising and publicity		
Other fundraising costs	<u>282</u>	<u>327</u>

SHROPSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

7 Expenditure on charitable activities

	Scouting 2025 £	Scouting 2024 £
Direct costs		
Duke of Edinburgh	1,113	5,000
Programme development	5,976	4,345
Communications	-	245
Insurance	2,424	2,158
Activities	12,901	16,368
Accountancy	942	1,050
AGM costs	503	535
Bank charges	213	321
Executive support	4,073	3,773
Adult recruitment	1,259	2,626
	<u>29,404</u>	<u>36,421</u>
Analysis by fund		
Unrestricted funds	25,904	31,421
Restricted funds	3,500	5,000
	<u>29,404</u>	<u>36,421</u>

8 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	942	1,050
Depreciation of owned tangible fixed assets	1,995	2,906
	<u></u>	<u></u>

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Total	-	-
	<u></u>	<u></u>

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

SHROPSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

11 Gains and losses on investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Gains/(losses) arising on:		
Revaluation of investments	817	(356)

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

13 Tangible fixed assets

	Plant and equipment £
Cost	
At 1 April 2024	37,032
At 31 March 2025	37,032
Depreciation and impairment	
At 1 April 2024	31,326
Depreciation charged in the year	1,995
At 31 March 2025	33,321
Carrying amount	
At 31 March 2025	3,711
At 31 March 2024	5,706

14 Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 April 2024 & 31 March 2025	19,118
Carrying amount	
At 31 March 2025	19,118
At 31 March 2024	19,118

SHROPSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

15 Stocks

	2025 £	2024 £
Finished goods and goods for resale	-	132

16 Debtors

Amounts falling due within one year:	2025 £	2024 £
Other debtors	12,868	12,868

17 Creditors: amounts falling due within one year

	Notes	2025 £	2024 £
Deferred income	18	11,000	11,000
Other creditors		151,080	135,994
Accruals		2,670	2,670
		164,750	149,664

18 Deferred income

	2025 £	2024 £
Other deferred income	11,000	11,000

Deferred income is included in the financial statements as follows:

	2025 £	2024 £
Deferred income is included within:		
Current liabilities	11,000	11,000
Movements in the year:		
Deferred income at 1 April 2024	11,000	16,000
Released from previous periods	-	(5,000)
Deferred income at 31 March 2025	11,000	11,000

SHROPSHIRE COUNTY SCOUT COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

19 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Gains and losses £	At 31 March 2025 £
General funds	155,953	41,956	(26,186)	817	172,540
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Gains and losses £	At 31 March 2024 £
General funds	146,466	41,591	(31,748)	(356)	155,953
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

20 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).